

# THE PROBLEMS AND OBSTACLES OF THE BUDGET DISBURSEMENT FOR PROJECTS/ACTIVITIES OF THE FACULTY OF EDUCATION, SUAN SUNANDHA RAJABHAT UNIVERSITY

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**Abstract** - Problems and solutions to the budget disbursement for projects/activities of the Faculty of Education, SuanSunandha Rajabhat University were investigated in this research study. The faculty's officers (N=13) participated in responding to an 18-items questionnaire. Data was analyzed and presented in the form of percentage, average, and standard derivations. The research findings showed that the problems in this regard were categorized into four groups: duty operation, disbursement control, budget account, and payment transaction. It was found that the causes of the problems were related to the insufficient number of the officers. The findings showed that the officers had low level of understanding the regulations of procurement and finance. The findings also revealed that the officers perceived the training essential for developing their understanding of the regulations of the procurement and finance and for enhancing the skills to perform the budget disbursement for project/activities accurately which included writing payment reports and payment approval forms.

**Keywords** - Budget disbursement, the regulations of procurement, The regulations of finance

## I. INTRODUCTION

The provision of academic services is one of the primary missions of a higher institution for social good. In doing so, the institution sets rules and regulations as well as creates governance structures as a mechanism to ensure the systematic rendering of academic services. It is vital that academic services be connected and integrated into teaching and Research and Development (R&D) for the benefits of society. As such, lecturers at SuanSunandha Rajabhat University and university personnel have an obligation to promote efficient knowledge and resource utilization in response to demands at the local, social and national level. As an academic institution, the university - particularly the faculties - can educate the community by providing solutions and advice to communities as well as forging cooperation with other agencies in hosting conferences, seminars, and the like. In the process of organizing these activities, administrative personnel have encountered problems relating to project disbursement. Accounting and budgeting is service work that requires strict adherence to rules and regulations by relevant personnel in order to effectively manage income and expenditure, in accordance with principles of economics, management and facility to the benefits of the organization. Accounting and budgeting is an important task for both management executives and practitioners, as any error made would result in a wide range of problems.

SuanSunandha Rajabhat University is a public higher institution under the Office of the Higher Education Commission, Ministry of Education. In 2004, its status has been elevated from 'institute' to

'university.' SuanSunandha Rajabhat University is a public entity with all missions and responsibilities as a university, stipulated in Article 7 and 8 of the SuanSunandha Rajabhat University Act 2004 as follows: 1) Seek the truth for excellence; 2) Produce graduates equipped with knowledge and virtue; 3) Foster understanding and impart values, appreciation and pride in local and national culture; 4) Empower community leaders, religious leaders and local politicians as well as learn from them; 5) Empower the teaching profession; 6) Coordinate cooperation between university, community, local administrative offices and other agencies, both national and abroad; 7) Study and explore ways to develop home-grown and modern technology suitable for the locals' way of life and career as well as ways to restore, conserve and utilize natural resources in a balanced and sustainable manner; and 8) Study and promote royal development projects in the university's operation for local development

With the advent of ASEAN community, Faculty of Education, SuanSunandha Rajabhat University has a vision of nurture, develop, and prepare teachers, executives and education personnel. As such, the university has undertaken many projects - including those relating to academic services - to realize this vision. However, from the observation of prior activities hosted, improper budget disbursement frequently occurs, causing delay in the process of disbursement and project implementation itself. To prevent this, it is important to educate personnel regarding proper budget disbursement procedures and create 'good practice' of budget disbursement for the Faculty of Education at SuanSunandha Rajabhat University.

**1.1 Scope of Research:**

1. Target population for research is personnel at the Faculty of Education, SuanSunandha Rajabhat University.
2. Research content covers problems of budget disbursement for activities at the faculty of education, including project disbursement, accounting, income/expenditure.
3. Dependent variable is personal perceptions of problems of budget disbursement for activities at the Faculty of Education.

**1.2 The Objectives of Research**

1. Study problems and current project disbursement procedures
2. Create 'good practice' of project disbursement for the Faculty of Education, SuanSunandha Rajabhat University.

**II. DETAILS EXPERIMENTAL**

**2.1 Research Methods**

**1. Target Population and Sample Group**

The population used for this research is personnel at the Faculty of Education, SuanSunandha Rajabhat University, totaling 13 persons.

**2. R&D Process**

The findings of this study ("The problems and obstacles of the budget disbursement for projects/activities of the Faculty of Education, SuanSunandha Rajabhat University") will be used as a database for analysis to improve the institution. This will be done by analyzing data from the questionnaire, which has 3 parts as follows:

Part 1: General information of respondent namely, gender, marital status, age, level of education, field of study, work experience, number of project with

budget disbursement undertaken, number of seminar on budget disbursement attended, number of error in project, number of solution to error in project per year  
 Part 2: Problems in project/activity implementation at Faculty of Education (budget disbursement) and is based on a rating scale of 4 dimensions, which are operation, management of budget disbursement, accounting (budgets) and income/expenditure.  
 Part 3: Open-ended questions for suggestions and opinions of respondent

**3. Data Collection and Analysis**

In analyzing the questionnaire, the researcher has identified variables and their relationship for hypothesis testing and used the Statistical Package for the Social Science for Window (SPSS) for calculating mean (X) and standard deviation (S.D.).

**III. RESULTS AND DISCUSSION**

Part 1: General information of respondent namely, gender, marital status, age, level of education, field of study, work experience, number of project with budget disbursement undertaken (per year), number of seminar on budget disbursement attended (per year), number of error in project (per project), number of solution to error in project (per year)

Part 2: Problems in project/activity implementation at Faculty of Education (budget disbursement) and is based on a rating scale of 4 dimensions, which are operation, management of budget disbursement, accounting (budgets) and income/expenditure are rated at the medium level (2.69).

Part 3: Suggestions and opinions of respondent Average (X), Standard Deviation (S.D.) and Level of Problems in Projects/Activities Implementation of the Faculty of Education, SuanSunandha Rajabhat University

Problems in projects/activities implementation	X	S.D.	Level meaning
Operations			
Knowledge in procurement and finance	2.23	0.927	Low
Ability to process budget disbursement efficiently			
Sufficient number of personnel for operations			
Sufficient tools, materials, equipments for operations	2.54	1.266	Medium
Solving problems at the early stage of the work			
Knowledge gained from training use to improve the work			
Knowledge of budget disbursement operating system	2.15	0.555	Low
Ability to process budget disbursement according to projects/activities' budget			
Ability to process budget disbursement according to government regulations	2.62	0.870	Medium
Accurate budget disbursement documents (budget)			
Ability to prepare report of budget disbursement			
Ability to prepare approval letter for project budget disbursement	2.85	1.519	Medium
Ability to prepare report of approval letter for project			

<b>Problems in projects/activities implementation</b>	<b>X</b>	<b>S.D.</b>	<b>Level meaning</b>
budget disbursement	2.69	1.601	Medium
Ability to prepare approval letter for projects			
Understanding the preparation of accounting system, reporting of accounting system	2.54	1.266	Medium
Organization of proof of payment			
Aware of the responsibility in managing income/expenditure			
Steps in processing budget disbursement	2.69	1.316	Medium
Errors in correcting documents for budget disbursement			
Duration of projects/activities implementation (30 days after project completion)			
	2.77	1.363	Medium
	2.58	1.288	Medium
	3.08	1.605	Medium
	3.00	1.581	Medium
	3.00	1.581	Medium
	3.00	1.581	Medium
	2.54	1.330	Medium
	2.85	1.519	Medium
	2.69	1.437	Medium
	2.69	1.437	Medium
	2.62	1.325	Medium
	2.69	1.377	Medium
<b>Sum</b>			<b>High</b>

## DISCUSSION

Personnel at Faculty of Education possess the following qualifications: 8 Bachelor's degree holders, 3 Master's degree holders, 1 Doctor of Philosophy (PhD) degree holder. None has accounting background. Only 5 of the 13 personnel have attended seminars on budget disbursement, while the remaining 8 have never attended any. It was found that the highest number of error in budget disbursement is 4 times per project. The results show that the highest number of correction to such error made is 24 times per year. Of this, 2 respondents did not answer the questionnaire. Problems in projects/activities implementation in Faculty of Education, Suan Sunandha Rajabhat University (budget disbursement) are operation, management of budget disbursement, accounting (budgets) and income/expenditure; problems in projects/activities implementation (budget disbursement for projects) are rated as medium (2.69). However, when considering each problem in projects/activities implementation in Faculty of Education, Suan Sunandha Rajabhat University (budget disbursement), the study shows that personnel at the Faculty of Education think that there is insufficient personnel to perform the task and are aware of the lack of knowledge in procurement and finance, thus expressing their will to develop relevant skills and finance, thus expressing their will to develop relevant skills.

When considering each of the problem in projects/activities implementation in Faculty of Education, Sunandha Rajabhat University (budget disbursement), in medium level, there are 18 items, which are arranged in an decreasing order according to the average scores. It was found that ability to prepare report of budget disbursement, ability to prepare approval letter for project budget disbursement, ability to prepare approval letter for project budget disbursement, ability to prepare report of approval letter for project budget disbursement are ranked first among the top three problems identified by the personnel at the Faculty of Education.

From the results of researching about problems and obstacles of the budget disbursement for projects/activities of the Faculty of Education, Suan Sunandha Rajabhat University, they are in medium level. This may be because the personnel at the Faculty of Education are aware of the problems and try to solve them. It was found that some of the skills crucial to solving problems of budget disbursement at an early stage include the ability to prepare report of budget disbursement, ability to prepare approval letter for project budget disbursement, ability to prepare report of approval letter for project budget disbursement, ability to prepare approval letter for project budget

disbursement, and organization of proof of payment. In addition, respondents cite other necessary skills for work improvement, which are the ability to process budget disbursement according to government regulations, ability to process budget disbursement according to projects/activities' budget and duration of the projects/activities, responsibility in managing income/expenditure, steps in processing budget disbursement as well as knowledge gained from training. There are sufficient tools, materials, equipments for operations. Nevertheless, there are still errors in documents for projects' budget disbursement and incomplete budget disbursement documents, which are problematic for the accurate inspection of budget disbursement. Some personnel still lack the knowledge of budget disbursement operating system, preparation of accounting system, reporting of accounting system. The ability to process budget reimbursement efficiently is present in few personnel, hence affecting the work, leading to the problems faced the past.

In line with Prungsak Auttaphut (2015) said that Originally, the most of the disbursements of materials and instruments uses Document Form, It waste paper and money so much and hasn't benefit and reports delay because will have to collect the many document. It maketo difficult and delay for work operations.

## SUGGESTION FROM THE RESEARCH

1. All personnel who process budget disbursement for projects/activities at Faculty of Education should be trained to gain knowledge of packaging and finance, in order to work efficiently.
2. There should be a personnel in charge of overseeing/inspecting budget reimbursement for projects/activities done by the operator at Faculty of Education, Suan Sunandha Rajabhat University.
3. There should be an operation manual of budget disbursement for activities, so that the operators of budget disbursement will have the ability to document budget disbursement in the same standard.
4. There should be an officer assigned to inspect budget disbursement for projects/activities before submission, so as to prevent any error in the documents concerned before sending them to other departments.

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