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# UNDERSTANDING OF SUAN SUNANDHA RAJABHAT UNIVERSITY STAFF ON THE PREPARATION OF THE ANNUAL EXPENDITURE BUDGET.

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## ABSTRACT

University budgeting is one of the most important duties for many employees. It helps to focus on what the university and each department can spend the money and to use the money effectively. There are four important ingredients of doing the university budgeting which are speed, accuracy, quality, and integrity. However, it is important to comprehend the long and tedious process of university budgeting. The objective of this study were to investigate the level of comprehension of the budgeting process as well as the ability to follow the three important ingredients of work process or speed, accuracy, and integrity. The sample group were a group of 200 staff who were working at department of plan and strategic of Suan Sunandha Rajabhat University. The study time was about three months. Data analysis was performed with the use of SPSS. This was quantitative and qualitative research analysis. The sample group of an in-depth interview revealed that there were often conflicting issue between speed and accuracy, accuracy and quality, and speed and integrity. It was very difficult to achieve four important ingredients. Therefore, first, there was a need for time line to measure the speed. Second, there was a need for checklist to measure accuracy. Third, there was a need for benchmark standard to measure quality. Fourth, there was a need for close monitoring and supervision to measure integrity.

**Keywords:** Speed, Accuracy, Quality, Integrity

## INTRODUCTION

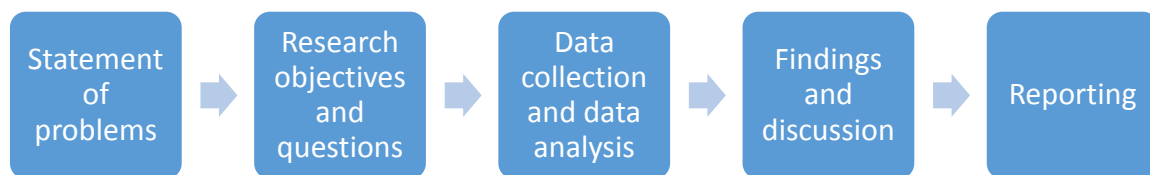
The preparation of annual expenditures of budget is one of the most important functions of Plan and Budget Division of Suan Sunandha Rajabhat University. The staff who are responsibility for this tasks need to be well informed about the updated information about the expected budget, revenues, and expenditures each year and monitoring the implementation of the budget to according to the plan. The understanding of the process and protocol is significant to the success of each year of university financial status and integrity.

Good understanding of basic rules and regulation of budgeting process and the collaboration of each unit are important step necessary to working to the fullest in order to having an annually success. Training and development regularly are essential that staff will be trained to have high confidence in their knowledge and skills, positive outlook of the organization's mission and vision, and need to show up at teamwork with enthusiastic, engaged in the long and tedious process and collaborating with determined to demonstrate excellence. Regular training and development for staff of Budget and Plan Division of Suan Sunandha Rajabhat University may be conducted with in-house training or out-side training depended on the objectives of the organization and the trend of policy form top level management, yet it has such a big impact on staff's working performance, productivity, and long-term success. Regular training and development create a better understanding of work process and enhance the high standard of budgeting and planning, in turn, create an excellent

in workplace can help staff to be long term success in the constant changing environment. In order to ensure that campus staff will benefits from regular training and development, the best designed of training to fit with the need to improve staff's understanding in this area has been carefully selected and planned.

From many years of training and observing, it is a fact that staff with proper training often lead to higher and better understanding of their jobs and assignment with the high rate of success in working as well as job satisfaction.

Fig. 1 the Process of Research



## METHODOLOGY

The objectives of this research were to conduct the survey investigation of level of participations from training development programs provided by Suan Sunandha Rajabhat University during the third quarter of year 2018 and to offer some valuable suggestions to improve the level of participation in various trainings. The objective of this study were to investigate the level of comprehension of the budgeting process as well as the ability to follow the three important ingredients of work process or speed, accuracy, and integrity. The sample group were a group of 200 staff who were working at department of plan and strategic of Suan Sunandha Rajabhat University. The study time was about three months. Data analysis was performed with the use of SPSS. This was quantitative and qualitative research analysis. The sample group of an in-depth interview revealed that there were often conflicting issue between speed and accuracy, accuracy and quality, and speed and integrity.

## FINDINGS

**TABLE 1.** FACTORS CONTRIBUTING TO THE HIGH LEVEL OF UNDERSTANDING OF BUDGETING PROCESS AND SYSTEM

	Mean	S.D.	Rank
Factors			
1. Regular Training	3.98	0.93	1
2. Teamwork & Collaboration	3.87	0.98	2
3. Management Support	3.77	0.98	3
4. Understanding Vision	3.72	0.70	4
5. Effective Communication	3.66	0.82	5

From table 1, there are five important factors contributing to the high level of understanding of budgeting process and system. First, regular training is the number one

factor that contributing to the high understanding of budgeting process and system with the mean of 3.98 and standard deviation of 0.93. Second, teamwork and collaboration is the number two factor that contributing to the high understanding of budgeting process and system with the mean of 3.87 and standard deviation of 0.98. Third, management support is the number three factor that contributing to the high understanding of budgeting process and system with the mean of 3.98 and standard deviation of 0.93. Fourth, understanding vision is the number four factor that contributing to the high understanding of budgeting process and system with the mean of 3.72 and standard deviation of 0.70. Fifth, regular training is the number five factor that contributing to the high understanding of budgeting process and system with the mean of 3.66 and standard deviation of 0.82.

Moreover, the result of this survey examination showed that the majority of staff had reported a high level of participation among the staff from various department and have high level of satisfaction on job satisfaction at Suan Sunandha Rajabhat University. In fact, in comparison, many training sessions had higher rate of satisfaction in learning as well as higher rate of satisfaction of creating network in campus and outside. One of the most important suggestions from this study included to offer more and a variety of training to updated information as well as rules and regulations to both entertain and to motivate staff to have high level of participation as well as high level of satisfaction.

### **ACKNOWLEDGEMENT**

I would like to thank Institution of Research and Development, Suan Sunandha Rajabhat University for their financial support. The big thanks also go to the respondents of this survey for their time and their kind sharing of knowledge, experience, and comments. Also, my appreciation goes to Asst. Prof. Dr. Kevin Wongleedee, Director of Institute of Lifelong Learning Promotion and Creativity, for his proof reading of this manuscript.

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