

THE PROBLEM AND OBSTACIES OF THE BUDGET DISBURSEMENT FOR PROJECTS/ACTIVITIES OF GENERAL AFFAIRS DIVISION THE OFFICE OF THE PRESIDENT

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ABSTRACT

The purpose of this research was to study problems and obstacles in disbursement for project / activities of general affairs division the office of the president. Staff general affairs division the office of the president which has been implemented in each fiscal year for more than 20 projects per year. Staff general affairs division the office of the president for 46 persons. Research tools Is a questionnaire created by the creator Statistics used in data analysis include Determination of percentage, mean and standard deviation.

Keywords: problems and obstacles, Disbursement, Project / Activities, General affairs division the office of the president

INTRODUCTION

In the administration, be it small organizations, large public or private, are all intended to achieve the objectives set for the job effectively. And effectiveness The management is the occurrence of a group context, at least that group must have at least 2 members. The group must have a goal. Or common objectives management section it is the work of the brain. Use thought, esprit, and decision to create conditions and maintain conditions for achieving the goals of a group or organization by planning, leading, organizing. And the control of human resources, money, and other resources. All of which are very important to the administration. If talking about money in the bureaucratic system [9]. We are familiar with the term "budget", which is an important factor to be used in recruitment operations, supply of equipment and materials.[1],[2],[3] Or even use a budget to manage by using the law. Procedures as required by the Bureau of the Budget Or as specified by the government agency in the regulation of Suan Sunandha Rajabhat University Is a government department of higher education institutions Which has the main mission set by the state To perform duties in accordance with the establishment of important government agencies. 4 main mission is 1) Produce graduates with leading-edge quality Meets the needs of communities and societies in the knowledge economy era, live happily in the ASEAN society and the world population. 2) Producing and developing professional teachers that respond to education reform and teacher training to ASEAN. 3) Provide academic services and technology transfer to quality communities and ASEAN communities. 4) Conserve, develop, provide services and be the center of Rattanakosin arts and cultural information service to ASEAN 5. Research, create innovation and knowledge. Towards local development As well as the development of Thai landscape to the ASEAN and international community (Risk management plan For the fiscal year 2015, page 2) [6] from the said mission Cause many operations, all of which will require a budget to perform at all.

Financial and procurement work is a service and must comply with legal regulations. Regulations are very important for those involved to study the regulations. Practices and put them into practice to ensure maximum benefits for the government, as well as effective management of payments and payments in line with economic principles. Principles of management and the general financial principles. Finance and parcel work is an important task that the executives and operators have to study in the know if they are not interested, and many problems will occur. [4],[5],[7],[8]

The general affairs division the office of the president Suan Sunandha Rajabhat University carry out many projects / activities. Service is another important mission. But past project / activity implementation Having trouble getting money for incorrect projects / activities often Resulting in delay in disbursement of funds. Therefore, in order to prevent unwanted mistakes that may arise from the implementation of various midfield projects / activities of general affairs division the office of the president create a correct understanding of disbursements of projects / activities. And to make the program / activity of the university more efficient Therefore it is necessary to establish a good disbursement practice guidelines for the midfield's programs / activities.

OBJECTIVE

1. To study the problems and obstacles in disbursement of funds in the project / activity of general affairs division the office of the president.
2. To prepare guidelines for the disbursement of the project / activity of general affairs division the office of the president.

METHODOLOGY

The purpose of this research was to study problems and obstacles in disbursement of funds in the project/activities of general affairs division the office of the president. Which has been implemented in each fiscal year for more than 20 projects per year. Staff general affairs division the office of the president for 46 persons. research tools is a questionnaire created by the creator statistics used in data analysis include determination of percentage, mean and standard deviation.

The results of the data analysis can be summarized as follows:

General affairs division the office of the president there are 38 undergraduate degree students, 6 master's degrees and 2 lower than diplomas. Not everyone who graduated directly from the accounting branch There are 36 staff members who do not carry out project / activity disbursements and there are 10 people who disburse the project / activity.

General affairs division the office of the president there are a number of times to correct errors in the project / activity implementation 4 times per project. And has the number of times to correct errors in the project / activity the most, up to 24 times per year. There are 2 people not specified.

For problems related to the operation of the project / activities of general affairs division the office of the president. (With the disbursement of the project) Control of disbursement.

Accounting and budgeting And the payment-receiving in the project that the level of problems related to the operation of the project / activities of general affairs division the office of the president. (Project disbursement) is at a moderate level (2.69) but when considering each issue concerning the project / activity operation of general affairs division the office of the president (The disbursement of the project) found that the general affairs division the office of the president considers that the number of personnel is insufficient to perform duties. And the

staff general affairs division the office of the president knows that having problems with lack of knowledge understanding of package and financial regulations. And also a lack of knowledge this ability and want to improve by unison.

And when considering each topic of problems related to the project / activity operation of general affairs division the office of the president. (In terms of disbursement of the project) at the moderate level, there are 18 items, ordered according to the average score from descending to the highest. Able to prepare a letter requesting approval to withdraw expenses in the project able to prepare a report of approval, withdraw money in the project is the topic of the problem that the staff general affairs division the office of the president giving priority to the top three, respectively.

From the results of the study of problems and obstacles in disbursement of projects / activities of general affairs division the office of the president at a moderate level. This is probably because of the staff general affairs division the office of the president know the problem and try to improve and can also produce a voucher, report the spending of the project able to prepare a letter requesting approval to withdraw expenses in the project able to prepare a report to request approval to withdraw expenses in the project able to prepare a request for approval of the project collection of evidence in a systematic disbursement can solve problems that occur at the beginning of the operation able to process the disbursement according to the government regulations correctly able to process the disbursement according to the budget received in the project / activity and according to the duration of work in the project / activity both aware of the responsibility, duty to receive and pay Steps to take action regarding disbursements knowledge from various training courses can be used to develop work with the readiness in the tools, materials and operating equipment sufficient for the operation but there is still a mistake in correcting the documents of the project for withdrawing money and the disbursement documents still lack accuracy and are easy to check the disbursement Some officers still lack understanding of the operational system, disbursements and understanding of accounting system and accounting system reporting and have the ability to disburse project funds in performing their duties efficiently with a small number of people, resulting in work performance resulting in the same results as before.

RESULTS

A study of problems and obstacles in disbursement of funds in projects / activities of the President's Office. The objective is to study the problems and obstacles in disbursement of projects / activities of general affairs division the office of the president. To be a database for analysis And make a manual for disbursement of funds in the project / activity of general affairs division the office of the president is a survey research. By using data analysis model from questionnaires Each questionnaire is divided into 3 parts:

Part 1 is a general questionnaire for respondents, including gender, age, education, duration of work. The number of projects / activities in disbursement of funds (times / years) The number of training sessions on project disbursements / activities (times / years) The average number of times to correct errors in proceed with disbursement of the project / activity (Times / project) Number of times to correct mistakes in disbursement of projects / activities (times / year)

Part 2 is a questionnaire about problems related to the performance of projects / activities of general affairs division the office of the president. Has a rating scale questionnaire with 3 aspects, namely performance Accounting and Budgeting And the receiving-payment side in the project.

Part 3 is an open-ended questionnaire for suggestions and comments.

Data analysis from questionnaires in this research. The researcher has identified the main issues relating to the definition of variables. And the relationships used in the hypothesis testing including the results from the analysis using SPSS program (Statistical Package for the Social Science for Window) by analyzing the data by dividing the mean (\bar{x}) and finding the standard deviation (SD) as follows.

Table 1 Personal factors of respondents

Personal factors	Number	Percentage
1. SEX		
Male	10	21.74
Female	36	78.26
Include	46	100
2. AGE		
26 – 30 years	8	17.39
31 – 35 years	9	19.57
36 – 40 years	11	23.91
41 – 45 years	10	21.74
45 years and older	8	17.39
Include	46	100
3. Educational		
Secondary Education	2	4.34
Vocational Qualification	-	-
Diploma	-	-
Bachelor degree	38	82.61
Postgraduate	6	13.05
Include	46	100
4. Work experience		
Less than 1 year	2	4.34
2 - 5 years	9	19.57
6 - 10 years	17	36.96
11 - 15 years	13	28.27
16 years and older	5	10.86
Include	46	100

5. Number of projects / activities disbursed 20 projects / year

6. Number of training sessions on project / activity implementation Disbursement 1 time / year

7. Number of times to correct errors in project operations / operational activities 4 times / project

8. Number of times to correct errors in project operations / operational activities 24 times / year

Table 2 Problems and obstacles in disbursement of projects / activity of general affairs division the office of the president

Problems in project / activity operations	\bar{x}	S.D.	The meaning
Performance duty			
1. Knowledge and understanding in regulations and procurement of finance	2.23	0.927	Low level
2. The ability to disburse the project in the performance of duty efficiently	2.54	1.266	Medium level

Problems in project / activity operations	\bar{x}	S.D.	The meaning
3. The number of personnel is sufficient	2.15	0.555	Low level
4. Tools and equipment for operation are sufficient for the operation.	2.62	0.870	Medium level
5. Solve problems Can be preliminary in operation	2.85	1.519	Medium level
6. Knowledge from various training courses Can be used for development	2.69	1.601	Medium level
7. An understanding of the disbursement of the operating system	2.54	1.266	Medium level
8. Able to issue disbursements according to the budget received in the project / activity	2.69	1.316	Medium level
9. Able to issue disbursements in accordance with official regulations	2.77	1.363	Medium level
10. The disbursement document is accurate. Easy to pay	2.58	1.311	Medium level
Accounting (Budget)			
11. Able to produce expense report vouchers for the project.	3.08	1.605	Medium level
12. Able to make a letter requesting approval for reimbursement of expenses in the project	3.00	1.581	Medium level
13. Able to produce a report requesting approval for reimbursement of expenses in the project	3.00	1.581	Medium level
14. Able to make a request for project approval.	3.00	1.581	Medium level
15. Understanding of accounting system preparation and accounting system reporting Payment	2.54	1.330	Medium level
Payment			
16. Collecting evidence of systematic payment	2.85	1.519	Medium level
17. Know the responsibility, duty of receiving and paying	2.69	1.437	Medium level
18. Steps for processing disbursements	2.69	1.437	Medium level
19. The mistake in editing the project documentation for cash withdrawal	2.62	1.325	Medium level
20. Duration of work in the project / activity (After the project is completed for 30 days)	2.69	1.377	Medium level

From Table 2 shows that the level of problems related to the implementation of the project / activity of general affairs division the office of the president (Regarding project disbursement) is at a medium level (2.69)

When considering individually the problems related to the performance of the midfield projects / activities of general affairs division the office of the president (The disbursement of project funds) Was at a low level, consisting of 2 items, ranked according to average scores, from lowest to highest, is the number of personnel sufficient to carry out their duties (2.15) And knowledge and understanding of the procurement and financial regulations (2.23) And In the medium level, there were 17 items, arranged according to the average scores from highest to lowest, Include able to prepare the expense report vouchers for the project (3.08) Can request the approval of the disbursement of the money in the project (3.00) Can produce the request for approval of the disbursement of the money in the project (3.00) Can make a request for project approval (3.00) Systematically keeping payment evidence (2.85) Solve problems (2.85) Able to disburse money in accordance with official regulations (2.77) Able to disburse according to the budget received in the project / activity (2.69) Operations in projects / activities (2.69) Know the responsibility of receiving and paying (2.69) Money processing procedures (2.69) Knowledge from training courses can be used for job development (2.69) Tools, materials and equipment in operations are sufficient for the operation (2.62) Error in editing the project documents for payment (2.62) Payment documents have a sense of payment (2.58) Understanding of payment systems (2.54) Misunderstandings in Creating an accounting system and reporting system (2.54) And the ability to disburse money in the project to perform their duties efficiently (2.54) Respectively.

When considering each type according to the type of problem in the performance of the project / activity of general affairs division the office of the president is divided into 4 areas as follows.

1. Performance, mean (\bar{x}) 2.52 Standard deviation (S.D.) 1.14 is at a medium level In this regard, the standard deviation (S.D.) is considered from the reliability of less than 1 item, namely, knowledge and understanding of regulations, supplies and finance. The number of personnel is sufficient to perform the duties. And tools, equipment and operations sufficient for the operation

2. The average disbursement control, mean (\bar{x}) 2.68 Standard deviation (S.D.) 1.33 is at a medium level.

3. In terms of accounting and budget, mean (\bar{x}) 2.92 Standard deviation (S.D.) 1.53 is at a medium level.

4. In terms of receiving and paying projects / activities, mean (\bar{x}) 2.71 Standard deviation (S.D.) 1.42 is at a medium level.

When considering issues of project / activity operations Sorted by average scores from highest to lowest as follows: Accounting and Budget (2.92), Receiving and Payment of Projects / Activities (2.71), Disbursement Control (2.68) And Performing duties (2.52) Respectively.

The standard deviation (S.D.) is greater than 1, as a consequence of :

1. The distribution of the answers of the respondents has answers from levels 1 to 5

2. Standard deviation (S.D.) is the variance resulting from the level of knowledge and ability of respondents, which have a great disparity in the performance of project / activity of general affairs division the office of the president.

3. The standard deviation (S.D.) is the variance caused by the respondents who are not practitioners in disbursement of funds / projects / activities of general affairs division the office of the president, 10 persons from a total of 46 people.

CONCLUSION AND FUTURE WORK

Staff general affairs division the office of the president there are 38 undergraduate graduates, 6 undergraduate students and 2 undergraduates. Not everyone has a direct

accounting degree. There are 36 personnel who are not the project / activity disbursements officers and there are 10 people who disburse the project / activities.

Staff general affairs division the office of the president there are a maximum of 4 times for correcting project / activity error per project. And there are a maximum of 24 times a year to correct errors in project / activity. There are 2 unspecified people.

For issues relating to the performance of projects / activities of general affairs division the office of the president. (The disbursement of the project), Including the performance of duties. Disbursement control Accounting and Budgeting. And the aspect of receiving-paying in the project that the level of problems related to the implementation of the project / activity of general affairs division the office of the president (Regarding project disbursement) Is at a medium level (2.69), But when considering individually the problems relating to the performance of the project / activity of general affairs division the office of the president (Project disbursement) Found that, staff general affairs division the office of the president is of the opinion that the number of personnel is insufficient for performing duties. And staff general affairs division the office of the president is aware that the experiencing problems of lack of knowledge understanding of regulations and supplies also being personnel that lack knowledge this ability and want to improve in unison.

And when considering each topic of the problems relating to the performance of projects / activities of general affairs division the office of the president (In terms of project disbursement) At a medium level, Consisting of 20 items, Sorted by average rating from highest to lowest. Found that the ability to prepare vouchers for spending reports in the project able to make a letter requesting approval for reimbursement of expenses in the project able to prepare a report of approval for reimbursement of expenses in the project is the topic of problems that staff general affairs division the office of the president give priority to the top three in order.

From the study of problems and obstacles in disbursement of funds in the project / activity general affairs division the office of the president moderate this is probably because staff general affairs division the office of the president know the problem and try to fix it. And can also create project vouchers. Able to make a letter requesting approval for reimbursement of expenses in the project able to produce a report requesting approval for reimbursement of expenses in the project able to make a request for project approval. Systematic evidence collection Solve problems that occur at the initial stage of operation able to issue disbursements in accordance with official regulations able to issue disbursements according to the budget received in the project / activity and according to the time period to perform work on projects / activities Including knowing the responsibility and responsibility for receiving and paying Steps for processing disbursements knowledge from various training courses. Can be used for development there are sufficient tools, Equipment and operations for operation. But there is still a mistake in editing the project documentation for cash withdrawal and the disbursement documents are still inaccurate and easy to check the disbursements. Some officials still lack understanding of the operating system and disbursement of money. And understanding of the accounting system and accounting system reporting and having the ability to disburse the project efficiently in the performance of a small amount of work, resulting in the operation resulting in the same result as before.

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