Development of the process for preparing documentation for personnel disbursement at the College of Logistics and Supply Chain, Suan Sunandha Rajabhat University

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Abstract

The study on the development of the process for preparing documentation for personnel disbursement at the College of Logistics and Supply Chain, Suan Sunandha Rajabhat University, aimed to analyze the problems and obstacles in the disbursement documentation process and to enhance knowledge and understanding of preparing such documentation. The population in this study consisted of 20 academic and support personnel who work regularly at the College of Logistics and Supply Chain. Data were collected through questionnaires and interviews. The study found that disbursing personnel still lacked understanding in preparing disbursement documentation. Some were unaware of the required documents for disbursement, and the documents that were prepared were often incomplete or incorrect. Some personnel were still using outdated disbursement forms, and others lacked experience in disbursing funds, as they had just started working. The needs identified by the personnel in preparing disbursement documentation included a manual for disbursement procedures, which would summarize various expense rates, provide examples of supporting documents, outline disbursement regulations, and offer guidelines for the required documentation. In addition, personnel training and consultations were recommended, along with a system for reviewing the documentation before submission. Based on the analysis of the problems and the data collected, this research developed a manual for disbursements that complies with disbursement regulations. The manual documentation andlated to disbursements, steps for preparing documentation, and addresses the needs of the disbursing personnel. It also provides various forms of guidance for staff. The results of this research will help make the preparation of disbursement documentation easier, reduce errors, and save time.

Keywords: Development, Disbursement

1. Introduction

Developing a process for preparing disbursement documentation is an important part of financial and accounting management in an organization, especially in government organizations or those that receive budgets from the government. Disbursement documentation plays a critical role in verifying that budget funds are used for their specified purposes and in accordance with relevant regulations. In the past, budget disbursements often

lacked a clear process, leading to problems in checking and controlling the organization's spending. Additionally, errors arising from incomplete or non-standard documentation could affect the transparency of budget usage. Therefore, developing a process for preparing disbursement documentation has become increasingly important. Manuals or related regulations have been established to ensure that disbursements are efficient and transparently auditable.

Preparing complete and accurate documentation for disbursements helps ensure that the budget is auditable and prevents fraud. Internal control enables the organization to manage spending in an orderly manner and in accordance with set objectives. Documentation for disbursements ensures that government spending complies with existing legal and regulatory requirements. The process of preparing disbursement documentation can be developed and improved to be more efficient, in line with the organization's needs and financial changes. Additionally, systematic documentation facilitates both internal and external spending reporting and auditing. Developing a process for preparing disbursement documentation is, therefore, crucial in helping the organization manage its finances effectively and build credibility in its work processes.

Currently, the financial operations of the College of Logistics and Supply Chain at Suan Sunandha Rajabhat University involve disbursement and verification of disbursement documents, which are crucial processes in managing the organization's financial resources and personnel. However, the current disbursement documentation process may encounter management issues, such as delays in completion, lack of a system, and disbursers not understanding the classification of expenses or the preparation of disbursement documents. This leads to incomplete disbursement evidence, which may result in errors in document preparation, such as missing important documents, incomplete data recording, or incorrect data verification. These issues could lead to problems in financial resource management, as well as non-transparent and inaccurate auditing.

The development of the process for preparing documentation for personnel disbursements is important for improving work efficiency within the College of Logistics and Supply Chain, especially in terms of budget management and disbursement auditing, which require accuracy and transparency. Developing this process will help reduce errors in disbursement documents, shorten processing time, facilitate internal auditing, and increase confidence among those involved, such as executives and relevant officials. Therefore, developing an efficient, transparent, and auditable process for preparing disbursement documentation, in compliance with regulations and requirements, will help ensure that financial resource management at the College of Logistics and Supply Chain, Suan Sunandha Rajabhat University, is complete and systematically auditable.

1.1 Research Objective

1. To study and analyze the process of preparing documentation for personnel disbursements.

2. To create standards and guidelines that can be practically applied in preparing disbursement documents.

3. To develop the knowledge and skills of personnel in preparing disbursement documents.

2. Methods

This research is both quantitative and qualitative. It will collect data through surveys, observations, interviews, and statistical analysis to study the development of the process of preparing disbursement documents for personnel at the College of Logistics and Supply Chain, Suan Sunandha Rajabhat University. The population for this research is a purposive sample consisting of individuals involved in preparing disbursement documents in academic and support fields, including project organizers, project disbursement officers, and personnel handling various expenses at the College of Logistics and Supply Chain, Suan Sunandha Rajabhat University, Nakhon Pathom Campus, totaling 20 people.

The instruments used in this research were evaluated for content validity. The information providers were the project organizers, project disbursement officers, and personnel handling various expenses. The instruments included:

1) Interview Form: This form focused on knowledge and understanding of disbursement regulations, expense rates, and the steps involved in preparing disbursement documents.

2) Focus Group Discussions: These discussions addressed issues in the disbursement document preparation process, involving project organizers and project disbursement officers. The collected opinions and questions were analyzed to identify problems in the work process and find potential solutions.

Data collection methods include:

1) Observation and Field Study: This will be conducted at the College of Logistics and Supply Chain, Suan Sunandha Rajabhat University, Nakhon Pathom Campus. The researcher will observe the document preparation process to gain a clear understanding of the overall work process.

2) In-depth Interviews: The researcher will conduct in-depth interviews with project organizers and project disbursement officers at the College of Logistics and Supply Chain, Suan Sunandha Rajabhat University, Nakhon Pathom Campus, regarding the document preparation process.

3) Document Review: Data will also be collected from various research documents, such as theses, academic papers, regulations, orders, Cabinet resolutions, Prime Ministerial statements, printed media, the Internet, and other related articles.

3. Results and Discussion

The research on the development of the process for preparing the documentation for the disbursement of personnel at the College of Logistics and Supply Chain, Suan Sunandha Rajabhat University, aims to improve the preparation of disbursement documentation, establish standards and guidelines for practical use, and enhance the knowledge and skills of personnel in preparing the documentation for disbursement. The research instruments used include interview forms and focus group discussion forms. The study identifies problems in preparing disbursement documentation and collects data to develop practical guidelines that can be effectively implemented.

The results of the study on the problems in preparing documents for disbursement, based on interviews and focus group discussions, revealed that disbursers were unaware of the

different types of expense categories, which led to incorrect documentation and evidence of expense disbursement. Disbursers also lacked understanding of how to properly prepare disbursement documents. In some cases, they were unsure of which documents were required to accompany the disbursement. As a result, the documents were not prepared correctly or were incomplete. Additionally, in some instances, the same disbursement forms were still being used. Furthermore, the disbursing personnel lacked experience in handling disbursements as they had only recently started their roles.

The results of the study on solutions and the development of the process for preparing supporting documents for disbursement, based on interviews and focus groups, found that the disbursers proposed the creation of a disbursement manual. This manual would include attached expense rate tables, supporting documents, forms, and examples of correct and current disbursement documents. It would also explain the classification of expenditure categories, clearly specify the details of expenditures by category, outline the relevant documents required for each disbursement, and compile regulations related to disbursements.

4. Conclusion

Through the development of the process for preparing supporting documents for disbursement, disbursers are able to prepare the necessary documents efficiently and correctly, reducing errors. The issues that have been addressed include the creation of a disbursement manual, which contains expense rates, supporting documents for disbursement, forms and examples of supporting documents, and regulations related to disbursement. This manual helps make the preparation of supporting documents and the disbursement process more convenient and faster. This finding is consistent with the research of Patcharin Chanchaeng (2017), who studied the development of a disbursement manual for expenses related to the academic service project at Nakhon Pathom Rajabhat University. The study found that the disbursement manual effectively solved problems, enabling disbursers to manage expenses for the academic service project efficiently.

The appropriate approach for developing the process of preparing documents for disbursement should involve creating a manual for relevant users to follow. This will ensure that the disbursement of various expenses is carried out correctly in accordance with regulations, reducing problems, errors, and delays caused by misunderstandings among operators. This approach is consistent with the research of Wilaiporn Tharapitakkul (2011), who studied the development of the financial work system at the Faculty of Fine Arts and Architecture, Rajamangala University of Technology Lanna, Chiang Mai. The study found that creating a manual on financial laws, regulations, and procedures is essential. Another important development approach is to prepare personnel by providing training, knowledge, and up-to-date information, using technology or organizational culture to help them participate in developing the ability to manage work processes, in line with the research results. Areerakulkan, N., & Pongpech, W. A. (2021) studied a Dempster–Shafer Big Data Readiness Assessment Model and found that data-driven Transformation is a process where an organization transforms its infrastructure, strategies, operational methods, technologies, or organizational culture to facilitate and encourage data-driven decision-making behaviors.

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