

INCREASING THE POTENTIAL OF THE BUDGET EXPENDITURES REPORT OF FACULTY OF FINE AND APPLIED ARTS, SUANSUNANDHA RAJAPHAT UNIVERSITY

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ABSTRACT

This research was conducted to study on potential improvement of Increasing the Potential of the budget expenditures report of Faculty of Fine and Applied Arts, Suansunandha Rajabhat University. The objectives are as follows: 1) to study on and find causes of problems on Faculty's the budget expenditures report (Faculty of Fine and Applied Arts, Suansunandha Rajabhat University) ; and 2) to develop Faculty's the budget expenditures report (Faculty of Fine and Applied Arts, Suansunandha Rajabhat University). Obtained data were studied by interviewing with a sample group consisted of administrators obtained by using purposive sampling. Subsequently, obtained data were analyzed by using descriptive analysis. Content analysis was conducted by dividing issues before concluding as Model of Faculty's Budget Expenditures Report in order to improve Faculty's plan and budget report.

The results revealed that: 1) there were some results of Faculty's Budget Expenditures Report that did not reflect efficiency of budget spending. In addition, success percentage of allocated operations may affect to overall achievement of management towards Faculty's Budget Spending Plan of each quarter and project. 2) This model of developed Faculty's Budget Expenditures Report was clearer compared to the first model. This model of Faculty's Budget Expenditures Report could improve potential of operation of Plan and Quality Assurance Department. It could also reflect whether the results of Faculty's budget expenditures met with Faculty's Budget Expenditures Plan of each month and quarter. Consequently, the results of budgeting spending obtained from this report could be applied to plan, direct, follow-up, and accelerate operations of projects to be consistent with time. It could be applied as the foundation for planning, evaluating, monitoring, and comparing with the previous fiscal year and the following fiscal years.

Keywords: Increasing the Potential, the budget

INTRODUCTION

Background and Significance

According to the significant role of the government in national development through allocating social resources, distributing incomes, and maintaining economic stability, the government has performed several actions through various action plans and projects on

budget spending. All government sectors must follow defined action plans/projects. Moreover, since education is the foundation of national development, the government has emphasized on development of national education therefore the Ministry of Education has become the major organization to manage national education.

Budget management process of Faculty of Fine and Applied Arts, Suansunandha Rajabhat University, was as follows: 1) Set budgets based on strategies of the university; 2) allocate budgets of the projects based on strategies of the university; 3) control budget spending based on action plans/projects; and 4) follow-up budget spending to meet with plan that was consistent with organization's budget management. The Faculty created Budget Spending Tracking System with supervision on budget spending through the Meeting of Board of Directors that had been held every month in order to accelerate budget spending of projects under strategies to be done as scheduled. In previous Budget Expenditures Reports, it was found data had to be reported for several times to meet with different report objectives. Most of them were caused by inefficient Budget Expenditures Report, i.e., Table for filling information did not cover all fields used in reporting to administrators causing administrators to require more information leading to more time spent in giving additional information. As a result, promoting success in operational potential improvement was highly necessary. In addition, potential improvement would become determination of long-term success (Khanittha Setsuembong, Thanasuwit Tabhiranrak, Somdetch Rungsrirawat, 2022: 31-48)

From occurred problems, the researcher found importance of increasing the potential of the budget expenditures report of Faculty of Fine and Applied Arts, Suansunandha Rajabhat University in order to develop Faculty's "Budget Expenditures Report" to be efficient. In addition, it could be applied to improve results of operational process, plans, and budgets. As a result, the research was interested in studying on Increasing the Potential of the budget expenditures report of Faculty of Fine and Applied Arts, Suansunandha Rajabhat University.

OBJECTIVES

1. To study on causes of problems on Faculty's the budget expenditures report (Faculty of Fine and Applied Arts, Suansunandha Rajabhat University)
2. To develop Faculty's the budget expenditures report (Faculty of Fine and Applied Arts, Suansunandha Rajabhat University)

METHODOLOGY

This research on increasing the potential of the budget expenditures report of Faculty of Fine and Applied Arts, Suansunandha Rajabhat University was conducted in the form of qualitative research as follows:

Populations and Sample Group

1.1 Population

Populations of this research were administrators of Faculty of Fine and Applied Arts, Suansunandha Rajabhat University.

1.2 Sampling

The sample group of this research consisted of administrators of Faculty of Fine and Applied Arts, Suansunandha Rajabhat University obtained by using purposive sampling. The research selected one sample group only because the researcher would like to obtain opinions of administrators and operators on action plan and budgets directly.

Research Tools

Data were collected through:

1. Interview Form – This interview was conducted to obtain in-depth information and the target group consisted of administrators of Faculty of Fine and Applied Arts. The researcher used questions reflecting performance, problems, obstacles, and factors influencing on success of operations. Moreover, the method of this in-depth interview consisted of conversation and inquiry that could be interacted between the researcher and the key informants.

Data Collection

Data collection was performed through:

1. Literature Review: The researcher studied on related documents, articles, and researches in order to determine scope of research and create research tools to cover all research's objectives.

2. Interview: The researcher asked for support from some administrators of the Faculty to collect data through an in-depth interview. It was the interview with pre-planning questions. All interviewees would use the same question and they would be interviewed individually. If the interview was conducted, the interviewees would be informed in advance whereas the researcher would address interview questions based on operations, plans, and budgets. The researcher would ask for permission from the interviewees before conducting the interview. This interview aimed to develop "The Budget Expenditures Report" and gave some opportunities to the interviewees to give more opinions and suggestions. After completing interview, the researcher would conclude the subject matters obtained from the interview before conducting further data analysis.

Data Analysis

The researcher collected data from documents and interview. Obtained data were analyzed by using content analysis and descriptive analysis with the following procedures:

1. Analyze data collected from interview, recording and tape recording with content analysis by dividing into various issues. If data were consistent with or similar to one another, such data should be concluded and combined into the same group or set. Suggestions and guidelines for improving should be recorded as well.

2. Conclude analyzed data as the guidelines for performing operations in order to improve potential on Faculty's Budget Expenditures Report.

CONCLUSION

The results of this research on potential improvement of Increasing the Potential of the budget expenditures report of Faculty of Fine and Applied Arts, Suansunandha Rajabhat University could be concluded as follows:

1. Study on Problems of Faculty's Budget Expenditures Report

From studying on basic data obtained from related documents, articles, and researches, it was found that the Budget Expenditures Report was a part of budget tracing process that should be performed continuously. In addition, activates/projects monitoring should be performed to meet with defined plan whereas educational management unit should perform operations under the guidelines for managing budget and tracking disbursement of annual budget of Suansunandha Rajabhat University via www.erp.ssru.ac.th

1.1 Analysis on Current Condition of Model of the Budget Expenditures Report of Faculty of Fine and Applied Arts

From studying on current conditions of the Budget Expenditures Report of Faculty of Fine and Applied Arts, Suansunandha Rajabhat University through interview with the administrators, it was found that Budget Expenditures Report that failed to reflect efficiency of budget spending and success percentage of allocated operations may affect to overall management to achieve the goals on Faculty's Budget Expenditures Report of each quarter and project.

1.2 Results of Development of Model of the Budget Expenditures Report of Faculty of Fine and Applied Arts.

After studying on problems of Faculty's Budget Expenditures Report and analyzing on Budget Expenditures Report of Faculty of Fine and Applied Arts as well as suggestions of the administrators, the researcher developed model of Faculty's Budget Expenditures Report for operating plans and budgets of the next academic year.

2. Model of Faculty's Budget Expenditures Report revealed that:

2.1 It was Faculty's Budget Expenditures Report that could improve operational potential of Plan and Quality Assurance Department in various dimensions.

2.2 It consisted of numeric report in various dimensions on Faculty's Budget Expenditures Report regarding amount of budget, amount and percentage of spent budget, amount of allocated budget, balance and percentage that could reflect the results of Faculty's budget spending under Faculty's Budget Spending Plan of each month and quarter. 2.3

It could be used for evaluating performance of each project and overall success percentage. Consequently, the result of expenses obtained from report could be used for planning, directing, following-up, and accelerating projects to be consistent with duration that was used as foundation of planning, evaluation and monitoring compared to previous fiscal years and next fiscal years.

DISCUSSION

From the results obtained from conducting the qualitative research, the obtained results could be discussed by the researcher as follows:

1. Study on Problems of Faculty's Budget Expenditures Report

From studying on problems of Faculty's Budget Expenditures Report, it was found that it was the numeric report with one dimension that failed to reflect efficiency of budget spending and success percentage between allocated budget spending and disbursed budget of each project and in overview. Consequently, there were some problems on management to meet with the goals of Faculty's Budget Spending Plan in overview, in each quarter, and in each project. This was consistent with the results of the research conducted by Suriya Laoprasert (2020) who studied on Development of Investment Budget Spending Report of Bunditpatanasilpa Institute by Using Complete Investment Budget Spending Report Form. The results revealed that Report Form enabled staffs that had to perform operations on plans and supplies of the institute to report data correctly, thoroughly, comprehensively, and clearly. Therefore, institute's budget spending could be followed-up and accelerated.

2. Model of Faculty's Budget Expenditures Report

The researcher developed model of Faculty's Budget Expenditures Report to improve potential of action plans and budgets to be more potential whereas the researcher adjusted model under suggestions of the administrators and the model would be rechecked by them. In overview, it was found that developed model of Faculty's Budget Expenditures Budget was clearer compared to the first model. This model of Faculty's Budget Expenditures Report could improve potential of operation of Plan and Quality Assurance Department. It could also reflect whether the results of Faculty's budget spending met with Faculty's Budget Spending Plan of each month and quarter. Consequently, the results of budgeting spending obtained from this report could be applied to plan, direct, follow-up, and accelerate operations of projects to be consistent with the duration that was based for planning. It could be applied as the foundation for planning, evaluating, monitoring, and comparing with the previous fiscal year and the next fiscal year. This was consistent with Budget Analysis and tracking Section, Action Plan Division, Office of President, Mahidol University (2016) which studied on the guidelines for tracing performance and national budget spending of fiscal year of 2016 and found that important monitoring and evaluation of budget management was controlling and tracking operations as well as spending budget to meet with objectives and goals on services of the ministry. Products / products under indicators of action plan must be consistent with budget system by emphasizing on works based on strategies in order to obtain the ultimate benefit. The results of budget tracking and evaluation would be used for considering on planning management of the following fiscal years.

SUGGESTIONS

1. Suggestions Obtained from Studying

Topic	Suggestions on Potential Improvement of Report Model
Products and Funds	SUM of spent budget should be calculated and compared with previous performances.
Budget Sources and Budget Types	Percentage on the highest level/lowest level of spent budget of each budget type should be calculated.
Budget Amount	It included accepted budget, expenses, balance, and percentage of spending.
Each Project under Strategies and Each Course	There should be results of spending and performance in order to consider whether the operational goal was achieved.
Efficiency of Spending Compared with Duration	There should be spending percentage and duration and spending plan of each quarter.
Planning, Evaluation, Direction, and Follow-Up of Operations	There should be quarter Budget Spending Plan with acceleration and follow-up of budget spending.

2. Suggestions on Implementation of Research Results

2.1 Developed model of Budget Expenditures Report should clarify and make mutual understanding with all operators in all activities/projects in order to make them understood and realized on importance of performing all operations to meet with defined plan.

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