

PERSONNEL PARTICIPATION IN ANNUAL BUDGET MANAGEMENT OF DEMONSTRATION SCHOOL OF SUAN SUNANDHA RAJABHAT UNIVERSITY

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ABSTRACT

The purpose of this research was to study the participation of personnel in the annual budget management of the Demonstration School of Suan Sunandha Rajabhat University, by studying at the Demonstration School of Suan Sunandha Rajabhat University; collecting data from the personnel of the Demonstration School of Suan Sunandha Rajabhat University; There were 78 academic personnel, and 28 academic support personnel, totaling 106 people. The research tool was a questionnaire; and the data were analyzed by statistical values: Percentage, Mean (\bar{x}), and Standard Deviation (S.D).

The results showed that administrators, teachers, and staff of Demonstration School of Suan Sunandha Rajabhat University, who answered the questionnaire, Most of them were female 67 people, 61 were university employees, 73 were professors, 63 were undergraduates, and 44 had work experience of 11 years or more; There were opinions about the participation in the annual budget management of the Demonstration School of Suan Sunandha Rajabhat University; factors affecting the participation of personnel in the annual budget management of the Demonstration School of Suan Sunandha Rajabhat University, including 4 aspects, namely budgeting, budget approval, budget management, and budget control were at the highest level.

Keywords: participation, personnel, administration, budget

INTRODUCTION

Budget plays a huge role in the management of both public and private organizations, it is the main strategy in management, because it is an important factor in the operation of the organization, and is an important tool to indicate the effectiveness of management, planning, as well as control and decision-making of management in that department as to which direction to go; which will result in various agencies have common goals and are well coordinated, as well as pre-allocation of resources. Whether it's about capital, personnel and other factors. Budget allocation must be consistent with the strategic plan, the agency's strategic plan, and in line with the government's development policy in line with the globalization trend, because in preparing the budget plan, the management must determine the objectives of the organization that will be headed in which way, the organization must allocate budget to support various activities. To carry out the objectives set, which kind of budgeting system will depend on the objectives of the role, or the function of the budget.

The administration of Suan Sunandha Rajabhat University, administered under the supervision of the University Council, and administration is in accordance with the Suan Sunandha Rajabhat University Act, including the budget derived from the national budget, allocated by the government in each fiscal year, and income budget or money outside the budget received from fees, credit fees and other income, obtained from various activities of the university itself, in which both parts of the budget must be carried out in accordance with the policy framework in the same direction; with the Planning Division is an agency that oversees and is responsible for, starting from the preparation of the budget request process, collecting the budget request; the agency submits to the committee for consideration and proposing to the University Administrative Board, and the university council will approve the allocation as appropriate. This is the end of annual expenditure budgeting, when the budget has been allocated, the university through the Planning Division will notify the department of the allocated budget, along with setting up a budget management policy, by preparing an expenditure plan. Budget to provide a framework for managing the budget, which is divided into four quarters, and informs the departments to request budget use, and according to the delegation of the Rector, through the university's electronic system (MIS system); However, in approving budget disbursements, it will be compared with the actual income of each department, including, finally, in controlling and auditing budget expenditures, there will be an internal audit department to verify that it is correct, according to the disbursement regulations, if the disbursement documents have been reviewed, the agency will file a complaint and send it back for corrective action. That each department will be allocated more or less depending on the number of students admitted, by income from tuition fees, and educational credit fees, and most importantly, allocated budget spending, making some faculty has insufficient budget for administration, resulting in budget cuts; therefore, the administration of the budget is insufficient for administration; In order to make the budget management more efficient, the factors affecting the annual expenditure budget management of the Demonstration School of Suan Sunandha Rajabhat University were studied in order to further solve the problem.

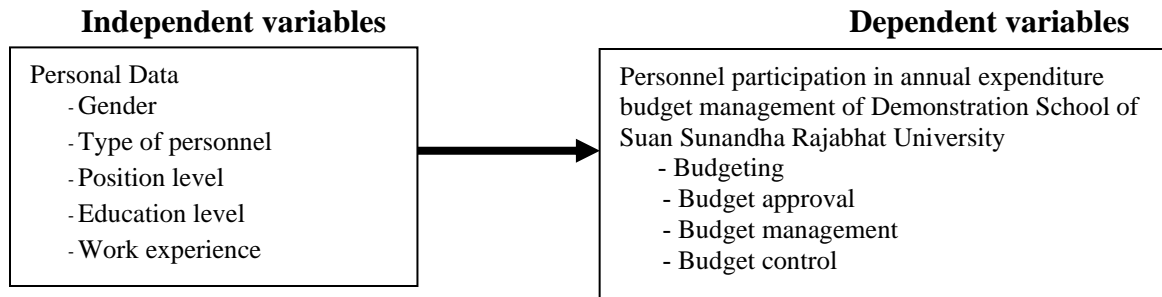
For this reason, the researcher is interested in studying factors affecting the annual expenditure budget management of a Demonstration School of Suan Sunandha Rajabhat University in order to apply the information obtained from the study to planning. Solve the problem of budget expenditure, and use the results to suggest guidelines for improving the management of the Demonstration School of Suan Sunandha Rajabhat University.

OBJECTIVES

1. To study the level of personnel participation in the annual budget management of Demonstration School of Suan Sunandha Rajabhat University.
2. To compare factors affecting annual expenditure budget management of Demonstration School of Suan Sunandha Rajabhat University at different positions, and different work experience.

Conceptual framework and hypothesis

There were independent and dependent variables for the research of personnel participation in the annual budget management of Demonstration School of Suan Sunandha Rajabhat University as shown in the conceptual framework as follows;



METHODOLOGY

1. Population and sample

Population and sample in this study were the personnel of the Demonstration School of Suan Sunandha Rajabhat University; divided into 78 academic personnel, and 28 academic support personnel, totaling 106 people.

2. Research tools

The research tool was an online questionnaire created by the researcher. It is divided into 3 parts as follows:

Part 1: Analysis of Personal Data of Demonstration School Personnel of Suan Sunandha Rajabhat University.

Part 2: Data analysis of personnel participation in annual expenditure budget management of Demonstration School of Suan Sunandha Rajabhat University.

Interpretation of Levels of Personnel Participation in Annual Budget Management of Demonstration Schools, Suan Sunandha Rajabhat University, Part 2; The researcher used the average criterion to discuss the results according to the interpretation criteria of the satisfaction level, according to Best and Kahn's method (Best and Kahn, 1993), referred to in Thipawan Charoenpol (1999, p. 66 - 67).

Part 3: Suggestions

3. Data collection

Using a questionnaire, collecting data through a questionnaire link in a Google Form, from a sample group of 106 academic and academic support personnel of Demonstration School of Suan Sunandha Rajabhat University.

3.1 Assign one field data collector.

3.2 To clarify data collection officers by using a questionnaire to know the procedures and methods of data collection, as well as to understand about the questions specified in the tool so that they understand in the same direction.

3.3 To collect data from academic personnel and academic support lines of Demonstration School of Suan Sunandha Rajabhat University, related to personnel's participation in annual expenditure management of Demonstration School of Suan Sunandha Rajabhat University.

4. Data analysis

By using the SPSS package, using statistical calculations. It is a descriptive statistical analysis to explain basic data about the sample as follows: 1) Percentage determination, 2) Mean, and 3) Standard Deviation.

SUMMARY OF DATA ANALYSIS

Personal information of the personnel of the Demonstration School of Suan Sunandha Rajabhat University who responded to the questionnaire; By sex, most of the personnel of the Demonstration School of Suan Sunandha Rajabhat University were female (63.2%) and male (36.8%); By type of personnel, most of them were university employees (57.5%), followed by temporary workers (39.6%) and government officials (2.8%). Classified by position level, most were teachers (68.9%), followed by officers (26.4%) and executives (4.7%); Classified by education level, most of them had a bachelor's degree (59.4%), followed by a master's degree (28.3%), followed by a bachelor's degree (6.6%). and doctorate level (5.7 percent); Classified by work experience, most of them had work experience of 11 years or more (41.5%), followed by work experience of 6-10 years (39.6%), and 1-5 years (18.9 percent).

Factors Affecting Personnel Participation in Annual Budget Management of Demonstration School of Suan Sunandha Rajabhat University. Overall, opinions were at the highest level; It was found that the factors affecting personnel participation in the annual expenditure budget management of the Demonstration School of Suan Sunandha Rajabhat University were at the highest level in all aspects; Budget ($\bar{x} = 4.85$, S.D. = 0.400), including budgeting ($\bar{x} = 4.84$, S.D. = 0.412), budget approval ($\bar{x} = 4.86$, S.D. = 0.374), budget management ($\bar{x} = 4.87$, S.D. = 0.372), and budget control ($\bar{x} = 4.85$, S.D. = 0.400).

Table 1: Factors affecting the participation of personnel in the annual budget management of Demonstration School, Sunandha Rajabhat University in overall and each aspect.

Factors Affecting Personnel Participation in School Annual Budget Management	\bar{x}	S.D.	Participation level
1. Budgeting	4.84	.412	Highest
2. Budget approval	4.86	.374	Highest
3. Budget management	4.87	.372	Highest
4. Budget control	4.85	.400	Highest
Total	4.85	.400	Highest

DISCUSSION OF RESEARCH RESULTS

Administrators, teachers, and staff of Demonstration Schools of Suan Sunandha Rajabhat University who responded to the questionnaire, 67 were female, 61 were university employees, 73 were professors, 63 were bachelor's degrees, and had experience, work period of 11 years or more, amounting to 44 people; There are opinions about participation in the annual budget management of Demonstration School of Suan Sunandha Rajabhat University. By factors affecting the participation of personnel in the annual budget management of the Demonstration School, Suan Sunandha Rajabhat University, including 4 aspects: budgeting, budget approval, budget management, and Budget control is at the highest level.

Demonstration School of Suan Sunandha Rajabhat University has conducted an annual review and preparation of the annual budget every year, following the regulations in accordance with the annual budget plan of Suan Sunandha Rajabhat University in order to allow the public to truly participate in every step. The preparation of the annual budget, the needs of personnel are surveyed through every meeting, but problems in the planning process often arise in the implementation of various legal regulations, come into practice, because personnel participating has not really occurred, for example, not many personnel participated, resulting in costs for attending meetings, presenting problems of project personnel beyond their potential, making personnel not interested in taking part in the planning process; Plans proposed for incorporation into budget plans may not always be executed, as they are not scrutinized by various committees in making a plan; management or is a project that is not under the authority of the personnel, etc.; Planning is also limited in many aspects. The budget, regulation, central order intervened, making the implementation of the mapping process should be in accordance with the criteria, which emphasized the needs of personnel as the main consideration, causing the inefficiency of the plan used as a framework for school development, which is consistent with the research of Sansanee Jasuwat (2016). studied the current state of the administration and budget of the Khamyangpittayakom School Banmuang District Sakonnakhon Overview on the highest level. When considering areas The budgeting The procurement of internal audit. And asset management Found that all sides were satisfied at the Khamyangpittayakom School.

Comparative results of factors affecting personnel participation in annual expenditure budget management of Demonstration School, Suan Sunandha Rajabhat University, classified by position.

Personnel of Demonstration School of Suan Sunandha Rajabhat University with different positions, affecting participation in annual expenditure management of Demonstration School of Suan Sunandha Rajabhat University; overall and each aspect is not different, which is consistent with the research of Kiatikhun Rueangsuwan (2010: 138) studied the factors that are important to budgetary management, namely the university's income, under the state's autonomous state; A case study of King Mongkut's University of Technology Thonburi, Burapha University, and Suranaree University of Technology found that personnel with positions of duty, civil servants, considered that the budget approval factor was more important to the management of the university's income budget, in the autonomous state. Personnel who were not civil servants had a statistical significance at the 0.05 level, but overall opinions and

each aspect, namely budgeting, budget management, and budget control of all positions were not different; and the research of Mayura Khirirat (2006: Abstract) has studied the management problems of income budgeting methods of Mahasarakham University found that Faculty practitioners in different positions and working in different fields of study have the overall management of the university's income budgeting methods and each aspect is not different.

Comparison of factors affecting personnel participation in annual expenditure budget management of Demonstration School of Suan Sunandha Rajabhat University, classifying work experience.

Personnel of the Demonstration School of Suan Sunandha Rajabhat University have different work experiences. There was an effect on the participation in the annual expenditure management of the Suan Sunandha Rajabhat University Demonstration School overall and each aspect was not different. This is in line with the research of Watanachai Radarit (2011: 63), who studied personnel working in sub-district administrative organizations with different work experience, found that there were problems in budget management of local administrative organizations. Overall, it's not different.

SUGGESTION

1. There should be supervision, monitoring, evaluation of budget management according to budget management measures for expenditure and income as information for further university development.
2. The performance of budget practitioners in Suan Sunandha Rajabhat University should be studied in order to know the problems of performance of budget practitioners in Suan Sunandha Rajabhat University.

SUGGESTIONS FOR APPLYING THE RESEARCH RESULTS

1. Budgeting - The budgeting of faculties/units should set goals, policies and directions for budgeting, and clearly define work plans and projects.
2. Budget approval - Database system development to support user needs, relevant agencies must coordinate and cooperate in developing database systems in each part to be current, accurate and reliable.
3. Budget management - 1) Prepare budget management plans and future budget system models, 2) There should be training to educate executives about regulations, relevant laws on budget management, 3) budget expenditures should be in accordance with regulations, relevant laws, transparent, verifiable.
4. Budget control - 1) controlling, supervising, monitoring the use of the budget to meet the deadline in the fiscal year, 2) Planning, tracking budget disbursements and controlling budget expenditures to achieve the goals of the operational plan. 3) There should be a budget expenditure plan, 4) there should be a clear procurement plan.

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