

# FACTORS AFFECTING THE DISBURSEMENT EFFICIENCY OF GRADUATE SCHOOLS SUAN SUNANDHA RAJABHAT UNIVERSITY

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## ABSTRACT

The objective of this research is to study 1) the level of operating system, skills, knowledge, competence, management style, and disbursement efficiency of the Graduate School, and 2) the factors affecting the disbursement efficiency of the Graduate School. The sample is executives. Teachers and staff involved in the budget disbursement process had 50 participants who used questionnaires to collect data. Analyze the data with mean, standard deviation, and multiple regression analysis.

The results showed that 1) operating systems, skills, knowledge, abilities, and management styles as a whole were at the highest level; 2) as for the disbursement efficiency of the graduate school, the overall level is at a high level; and 3) the operating system, skills, knowledge, and management style were at the highest level. It affects the disbursement efficiency of the graduate school statistically significantly at the level of 0.05.

**Keywords:** efficiency / disbursement / graduate school

## INTRODUCTION

Suan Sunandha Rajabhat University is a recognized university that is attractive to students who will be a part of this university. Suan Sunandha Rajabhat University is also one of the country's most unfortunate Rajabhat universities. Efficient government operations require economical resources and productivity that are worth investing in in order to maximize the benefits to the public. Therefore, the process and time of operation must be reduced to facilitate and reduce the burden of costs, as well as the elimination of outdated and unnecessary tasks. University administration must improve the quality of public administration. In terms of the organizational development of the university, which will allow the organization to achieve the efficiency and effectiveness of the work system. Organizational management consists of a set of functions that determine the direction of efficient and effective use of resources. In order to achieve the organization's goals, resources are used intelligently and cost-effectively. Correct decisions were made, and the planned operation was achieved. Therefore, the success of management requires both efficiency and effectiveness in tandem, [ 1] Somyot Nawikarn the key cog in driving the organization is the people. Suan Sunandha Rajabhat University categorizes personnel into two categories: academic personnel and academic support personnel. The performance of personnel is an important part of driving the organization towards the objectives by measuring success from performance.. [ 2] The operation of the Graduate School, which is under the management of Suan

Sunandha Rajabhat University, and the finance and accounting work are in one of the structural units of the Treasury Division. Suan Sunandha Rajabhat University, which has a finance and accounting scholar in charge of disbursement operations, is very important. Quite a few personnel in the agency often make mistaken paperwork. Misunderstanding of various disbursement regulations, which requires questioning or requesting documents of disbursement rates. To confirm every government trip or project activity. The Finance and Accounting Department therefore considers that a survey of the problems and causes of operational problems should be conducted, not concerned with the work, and able to perform the work completely and efficiently. Make those responsible for disbursements aware of its importance.

## RESEARCH OBJECTIVE

1. To study the level of operating system, skills, knowledge, competence, management style, and disbursement efficiency of the Graduate School.
2. To study the factors affecting the disbursement efficiency of graduate schools.
- 3.

## RESEARCH METHODS

This research is quantitative. The sample is executives. Teachers and staff involved in the budget disbursement process sampled 50 subjects at their convenience. The research instrument was a three-part questionnaire: Part 1 Personal Factors, Part 2 Disbursement Factors, and Part 3 Disbursement Efficiency.

## RESULTS

1. The level of operating system, skills, knowledge, competence, management style, and disbursement efficiency of the Graduate School are as shown in Table 1

Table 1 shows the mean, standard deviation of the operating system, skills, knowledge, and management style

| Factors affecting graduate school disbursement                                                                | $\bar{x}$ | S.D. | Interpret results |
|---------------------------------------------------------------------------------------------------------------|-----------|------|-------------------|
| <b>Operating System</b>                                                                                       |           |      |                   |
| 1. Budget regulations and laws are suitable for current operations, making operations convenient and fast     | 4.71      | 0.53 | most              |
| 2. Parcel regulations and laws are suitable for current operations, making operations convenient and fast.    | 4.52      | 0.56 | most              |
| 3. Financial regulations and laws are suitable for current operations, making operations convenient and fast. | 4.63      | 0.55 | most              |
| 4. Rules and laws or regulations are easy to understand. It can be easily implemented. No confusion.          | 4.50      | 0.61 | most              |

| Factors affecting graduate school disbursement                                                                             | $\bar{x}$   | S.D.        | Interpret results |
|----------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------------|
| 5 . Budgeting, procurement and disbursement procedures are simple. Convenient, not complicated                             | 4.51        | 0.54        | most              |
| 6 . There are manuals and guiding procedures that support the performance of duties, helping to reduce operational errors. | 4.68        | 0.59        | most              |
| <b>Total average</b>                                                                                                       | <b>4.59</b> | <b>0.56</b> | <b>most</b>       |
| <b>Skills, knowledge, abilities</b>                                                                                        |             |             |                   |
| 1 . Perform budget duties flexibly and in accordance with regulations                                                      | 4.52        | 0.51        | most              |
| 2 . Perform parcel duties flexibly and in accordance with regulations                                                      | 4.42        | 0.49        | a lot             |
| 3 . Perform disbursement duties flexibly and in accordance with regulations                                                | 4.68        | 0.56        | most              |
| 4 . Be thorough in performing tasks                                                                                        | 4.54        | 0.55        | most              |
| 5 . Good computer literacy                                                                                                 | 4.51        | 0.53        | most              |
| 6 . Write official books on performing tasks accurately and quickly                                                        | 4.48        | 0.47        | a lot             |
| 7 . Understand the procedural guidelines for compiling documents for various operations                                    | 4.52        | 0.50        | most              |
| <b>Total average</b>                                                                                                       | <b>4.51</b> | <b>0.52</b> | <b>most</b>       |
| <b>Management Styl</b>                                                                                                     |             |             |                   |
| 1 . Executivesre attentive with planning. Set goals and hoto execute budget spending appropriately                         | 4.55        | 0.52        | most              |
| 2 . Executives expedite and monitor operations continuously                                                                | 4.51        | 0.50        | most              |
| 3 . Executives have the ability to diagnose and order accurately and quickly                                               | 4.57        | 0.56        | most              |
| 4 . Executives are knowledgeable and precise in various regulations                                                        | 4.60        | 0.59        | most              |
| <b>Total average</b>                                                                                                       | <b>4.56</b> | <b>0.54</b> | <b>most</b>       |
| <b>Payout efficiency</b>                                                                                                   |             |             |                   |
| 1 . Expenditure budgeting can be carried out quickly and as scheduled                                                      | 4.23        | 0.44        | a lot             |
| 2 . The verification and disbursement of funds is carried out accurately and quickly as prescribed                         | 4.52        | 0.50        | most              |

| Factors affecting graduate school disbursement                    | $\bar{x}$   | S.D.        | Interpret results |
|-------------------------------------------------------------------|-------------|-------------|-------------------|
| 3. The results are in line with the goals set by the organization | 4.50        | 0.51        | most              |
| <b>Total average</b>                                              | <b>4.42</b> | <b>0.49</b> | a lot             |

2) Factors affecting the disbursement efficiency of the Graduate School were found to be operating systems, skills, knowledge, abilities and management styles. It affects the disbursement efficiency of the graduate school statistically significantly at the level of 0.05.

## DISCUSSION

Operating system, skills, knowledge, abilities, management style, overall at the highest level. As for the disbursement efficiency of the graduate school, the overall level is high, as are the operating system, skills, knowledge, and management style. This is in line with the research that found that budget disbursement factors and operational incentive factors positively affect the performance of budget disbursements in the new electronic government fiscal management system (New GFMIS Thai) of personnel under the Department of Highways in three aspects: timeliness, accuracy, and transparency [3], [4], [5]. The same applies to the study of budget management by budget officers. The Air Force Bureau found that the obstacles to the budget management of the Air Force Budget Officers were knowledge of financial, fiscal, and budgetary laws, information systems, budget management, and cooperation and coordination. Rueangdet Silmee [6]

## RECOMMENDATIONS

Based on the findings, guidelines can be proposed for improving the disbursement efficiency of the graduate school as follows:

1. The finance officer should make a summary of rules, laws, and regulations. on important and frequently used issues to make disbursements easy to understand.
2. Finance and supply officers should make a schematic diagram of the budget procedure. This is to provide clear information on procurement, procurement, and disbursement so that the payer can see the detailed and clear process.
3. Graduate school administrators should organize training to educate disburseers about parcel work.
4. Graduate school administrators should provide training on writing official books to agency personnel.
5. Graduate school administrators should focus on expediting and continuously monitoring post-program disbursements.

6. Graduate school administrators should have a plan. Set goals and learn how to implement appropriate budget spending with participation from all parties.

7. The Finance and Budget Officer should periodically inform the course staff of the disbursement and remaining budget information so that the budget can be managed according to the proposed plan.

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