

INCOME BUDGET ADMINISTRATION OF THE UDON THANI EDUCATION CENTER SUAN SUNANDHA RAJABHAT UNIVERSITY

Teerata Pangkasa ^{1*}, Thanadol Armartpon ²

^{1*,2} Udon Thani Education Center, Suan Sunandha Rajabhat University, Udon Thani, Thailand

E-Mail: teerata.pa@ssru.ac.th^{1*}, thanadol.ar@ssru.ac.th²

ABSTRACT

This study aims to 1) study problems and obstacles in managing the income budget of the Udon Thani Education Center and 2) guidelines for managing the income budget of the Udon Thani Education Center. Sample research results Covering 28 Udon Thani Education Center personnel, it is qualitative data. Content analysis and descriptive summary. The research results found that. From the research study, it was found that most of the sample personnel had opinions about Problems and obstacles in managing the income budget of the Udon Thani Education Center. What is currently occurring is the problem of revenue structure that cannot be collected within the specified period. Expenditure structure problems with unbalanced budget allocation Problems with changing regulations Various practices frequently involved in budget management The problem of personnel being insufficient to meet the workload in terms of guidelines for managing the income budget to be efficient. The method can be summarized as follows. Plan carefully during the budgeting process. Create a work plan structure and set a budget to be consistent with policy. and operational strategies Control the use of the budget according to the specified plan. Always check and review the budget plan regularly. If there are any obstacles Speed up the process of correcting/adjusting the plan. Report on operating results, monitor and evaluate budget use regularly. To create guidelines for developing the management of plans and budgets of the Udon Thani Education Center. We have achieved our goals and have excelled. Easy to follow.

Keywords: Administration, Budget, Income

INTRODUCTION

Because at present Suan Sunandha Rajabhat University Udon Thani Education Center Has managed the budget from the source of income. The principles for preparing the university's annual budget plan, the allocation of extra-budget funds (revenue money) to budget agencies has principles that have changed from the previous fiscal year. The Udon Thani Education Center should study the principles. Budget allocation guidelines as well as the estimation of project activities. strategic plan government action plan and regular plans to be correct according to the correct records and methods

according to the structure specified by the university. Income budget management is extremely necessary in the administration of every agency and organization related to the budget. There are guidelines for allocating the received budget. and budget management to be most efficient Therefore, it is necessary to use and manage a limited budget. To get the most benefit by using budget tools, guidelines, methods and mechanisms to supervise the spending of the budget to be worthwhile. Prevent corruption in every step of the budget process (Thitimotree, 2015, p.9) There should be development and design of operational processes in the field of budget management. There are 4 necessary contents: 1) knowledge of budget management, 2) preparation of budget requests, 3) budget planning and monitoring, 4) work improvement and development (Nipawan Tarasak 2014) Current conditions of planning and budget management Personnel should be promoted to have knowledge, expertise, and understanding regarding planning and budget management. Budgeting Asset Management and participation in the development of organizational plans to create guidelines for developing the management of the organization's plans and budgets to be modern and easy to implement (Putthimon Chaimatchim et al., 2016) For this reason, the Planning and Budget Department Therefore, we studied the income budget management of the Udon Thani Education Center. Suan Sunandha Rajabhat University To solve problems and obstacles in managing the income budget. and to develop efficiency in budget management The results of the study can be used as a guideline for managing the income budget to ensure quality and efficiency in the future.

Research objectives

1. To study problems and obstacles in managing the income budget of the Udon Thani Education Center.
2. To study the guidelines for income budget management of the Udon Thani Education Center.

Research Conceptual Framework

From studying and researching documents and related research as mentioned. The researcher has used this as a guideline for researching the subject. Income budget management of the Udon Thani Education Center Suan Sunandha Rajabhat University The research concept is defined as follows.

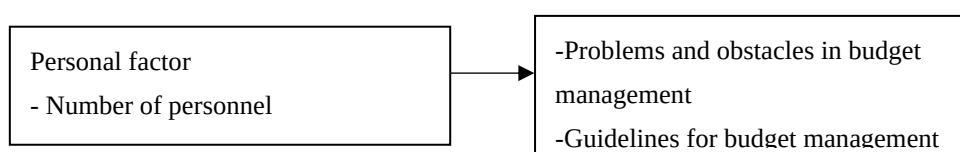


Illustration 1 Research Conceptual Framework

METHODOLOGY

This research is qualitative. The sample group was determined using the purposive sampling method with the following details.

1. Population and sample
2. Research tools
3. How to create tools

4. Data Collection

5. Data analysis

1. Population and Sampling

1.1 Population includes 35 personnel of the Udon Thani Education Center.

1.2 Sample group A specific sampling method was used. Select a sample group of 28 people, including:

- Executives, 5 people
- Teachers, 12 people
- officer, 11 people

2. Tools used in research and determination of the quality of tools Tools used to collect data This is an interview about the following issues.

2.1. Interview form

- Basic personal information of the target group includes name-surname, position, date, and time of the interview.

- Interview by asking questions and talking between the interviewer and the interviewee. The questions are prepared in advance. and control the answers so that they are not off-topic, consisting of problems and obstacles in managing the income budget. Efficiency in income budget management and propose guidelines for managing the income budget of the Udon Thani Education Center.

2.2 Determining the quality of tools using experts the researcher drafted a summary of problems and obstacles in revenue budget management. Efficiency in income budget management and propose guidelines for managing the income budget Have qualified experts/experts confirm. and use the results from the confirmation to write the income budget management of the Udon Thani Education Center. Suan Sunandha Rajabhat University and write a complete descriptive research report.

3. How to create tools

Tools used in this research It is an in-depth interview to find out the principles and procedures for budget management. that is correct as a guideline for effective budget management The steps for creating the tool are as follows.

3.1 Study documents and research related to budget management. To serve as a guideline for effective budget management Let's define the content. in an in-depth interview.

3.2 Study and research document Various textbooks and research Concerning channels that are appropriate to the principles and procedures for correct budget management and income. To set the questions to cover all the desired content. 3.3 Create data collection tool questions to cover all content. The details are mentioned above.

4. Data Collection

Data collection the researcher proceeded with data collection as follows.

4.1 Study academic documents related to budget management efficiency.

4.2 Analyze and synthesize information from documents related to budget management efficiency.

4.3 Interview with administrators of the Udon Thani Education Center regarding the efficiency of budget management in three dimensions. Problems and obstacles in managing the income budget and

lead strategies for managing the agency's income budget to serve as a guideline for effective budget management.

5. Data analysis

For information obtained from in-depth interviews, The researcher took all interview forms received to check the completeness of every interview form. Then summarize and analyze the consistency. Synthesized as a guideline for administrative development Plan and budget and brought to describe.

RESULTS

This research is qualitative. The sample group was determined using purposive sampling according to the objective and the data were used to analyze problems and obstacles in managing the income budget of the Udon Thani Education Center. Increase the efficiency of income budget management of the Udon Thani Education Center. To have good practices in managing the income budget. Using in-depth interviews on 2 issues as follows:

1. Problems and obstacles in managing the income budget
2. Guidelines for managing income budgets.

1. Problems and obstacles in managing the income budget Summary of the results and opinions of the sample personnel.

Regarding problems and obstacles in managing the income budget, it was found that

1.1 Problems with income structure Udon Thani Education Center Money has been allocated outside the budget. (income) for the fiscal year from the income of the Udon Thani Education Center, which consists of 1) income from educational fees from students studying in the field of logistics management Major: Tourism and Service Industry Management Major: Commercial Management and political science major Under the Udon Thani Education Center with payment of fees according to the time period specified by the University Educational Service Division. 2) Income from research and academic services. It is income from research and academic services for internal agencies that provide funding. Full-time lecturers and researchers at the Udon Thani Education Center, who must deduct 1 percent of the budget from their income to AP 610 Research and academic service income 3) Other income, such as income from donations according to Donor's objectives Income from rental of assets, buildings and premises of the Udon Thani Provincial Education Center By bringing the budget received into AP 514, income from facility use expenses.

Problems that occur and are obstacles to managing the income budget. It is the payment of the student's tuition fees in time within the specified period. Therefore, the budget does not reach the target as allocated at the beginning of the fiscal year. causing the agency to have surplus spending

1.2 Expense structure Udon Thani Education Center is an educational organization. that must oversee all types of expenses, including 1) personnel budget 2) operating budget 3) investment budget 4) subsidy budget 5) other expenditure budget Make Udon Thani Education Center Scheduled annual expense planning activities are not complete according to the strategic plan. and specified indicators Due to the high personnel budget, operating budget, and utility expenses category It's quite high. Therefore, affects the activities of Projects in various fields This causes the agency to have an unbalanced budget

allocation.

1.3 The university's budget policy has changed regulations. Various practices are frequently involved in budget management causing personnel to lack knowledge and understanding Resulting in delayed operations and problems and obstacles to budget management.

1.4 Personnel: Udon Thani Education Center There are a small number of personnel in budget, finance, accounting, and supplies compared to the amount of workload they are responsible for. Therefore, there is an imbalance. resulting in operations Coordination being delayed.

2. Guidelines for managing income budgets

Best practices must be appropriate, relevant, useful, and applicable. and should study the rules, regulations, and regulations to ensure accurate budget operations. As well as being a guideline for managing budget work in the future. An important thing that will ensure the budget operations of the Udon Thani Education Center Succeed in achieving goals and excellence is the participation of personnel. Taking action on time and there is evidence that can be verified (Saowani Revatto and Chumsak In, 2019)

Summary of the results and opinions of the sample personnel. Regarding the guidelines for managing the income budget, it was found that

- Preparing a strategic plan for developing the annual action plan and using it as a guideline for preparing a budget framework in advance in the short, medium, and long term in accordance with the management process for bringing the plan into practice in 4 steps: 1) planning step (Planer Planning) 2) step of putting the plan into practice (Do or Implemental) 3) step of monitoring and evaluating (Check or Evaluation) and 4) step of adjusting standards (Actor Standardization) which management that is Deming's system (Deming Cycle: PDCA) as follows: 1) budget management 2) financial management and accounting Proceed according to regulations Strict regulations, supervision, monitoring to ensure accuracy and promotion Always support accounting staff to gain accounting knowledge. 3) Supplies management Carry out according to parcel regulations Control material disbursement By preparing a supplies inventory, inspecting the receipt of supplies and equipment to be as specified, and selling materials and equipment every fiscal year. 4) Budget evaluation and reporting. Follow up on the evaluation of the use of funds. Decentralize operations Various steps should be reduced and processed more electronically, quickly, transparently, and able to be examined.

- Plan budget spending effectively Control the necessary categories of the agency.

- The budget is managed using the following 7 good practices: 1) Create the use of reason and the goal of creating benefit and happiness for all stakeholders. 2) Creating awareness against fraud or corruption 3) Use effective communication and technology Economical, worthwhile, suitable for the job and people. 4) Create values in working with diligence, honesty and integrity. Accepting and listening to different opinions. 5) Develop human resources to have knowledge and strengthen and inculcate the philosophy of Sufficiency Economy on a regular basis. 6) Create a process of community participation with the organization both in the work process and Result 7) There is a system of inspection and control through the participation of personnel.-

CONCLUSION AND FUTURE WORK

From the study of the sample personnel, it was found that there are problems and obstacles in managing the income budget. and guidelines for effectively managing the income budget of the Udon Thani Education Center as follows:

Summary of the overall problems and obstacles in managing the income budget of the Udon Thani Education Center. It was found that the problems and obstacles currently occurring are as follows:

1. Problems with income structure that cannot be stored within the specified period
2. Expense structure problems the budget allocation is not balanced.
3. Problems with changing regulations Various practices frequently involved in budget management
4. Personnel problems with insufficient quantity

Summary of the overall guidelines for managing the income budget of the Udon Thani Education Center. income budget It is considered the main budget that is important to the operations of the organization. that will be able to drive the organization forward to achieve the objectives and organizational policies. Having guidelines for managing the income budget well and efficiently Therefore, it is something that helps the organization achieve its goals faster. There are guidelines for managing the income budget to be efficient as follows:

1. Plan the budgeting process carefully.
2. Create a work plan structure and set a budget to be consistent with the policy. and operational strategies
3. Control the use of the budget according to the specified plan.
4. Regularly check and review the budget plan. If there are any obstacles Speed up the process of correcting/adjusting the plan.
5. Report on operating results and monitor and evaluate budget use regularly.

ACKNOWLEDGEMENTS

Research report on income budget management of the Udon Thani Education Center. Suan Sunandha Rajabhat University was able to succeed because many people kindly provided information and suggestions. Advice, advice, opinions, and encouragement

I would like to sincerely thank Suan Sunandha Rajabhat University for its invaluable assistance throughout this research.

Thank you to Assistant Professor Dr. Phattharawit Yuwattana who provided guidance and checked every step of the research report so that it was successful according to its objectives.

Thank you to the personnel under the Udon Thani Education Center. Suan Sunandha Rajabhat University who cooperated in answering the interview form which is part of the completion of the research report of the graduate.

Lastly, I would like to thank my father and mother and thank my brothers and sisters who have helped me promote, support and encourage me. and was always an encouragement to the authors to prepare research reports.

REFERENCES

- Nipawan Tarasak (2014). Development of a training course for planning and budget officials at Suan Sunandha Rajabhat University. Suan Sunandha Rajabhat University, Bangkok
- Phutthimon Chaimatchim (2016). Guidelines for developing the management of plans and budgets of Khamyang Phitthayakhom School. Ban Muang District Sakon Nakhon Province. Sakon Nakhon Rajabhat University Education and Leadership Journal, Year 4, Issue 14, pp. 57-65.
- Penphan Bangor. (2019). Guidelines for managing the budget management system of Sop Moei Witthayakhom School, Sop Moei District, Mae Hong Son Province. (Thesis, Master of Education Program Department of Educational Administration, Graduate School Chiang Mai Rajabhat University).
- Weerasak Somyana and Kamonthip Khamchai. (2021). Budget management of local government organizations in the northern region. Sakthong: Journal of Humanities and Social Sciences. (SOM.), Year 27, Issue 3, pp. 34 -47.
- Saowani Rewatto and Chumsak In. (2019). Best practices in budget management of schools under Bangkok Metropolitan Administration. Journal of Educational Administration. Silpakorn University. Year 10, Issue 2, pp. 945 – 955.