

**GUIDELINES FOR IMPROVING OPERATIONAL EFFICIENCY TO REDUCE
FINANCIAL PROBLEMS AND OBSTACLES FOR PERSONNEL
AT UDON THANI EDUCATION CENTER,
SUAN SUNANDHA RAJABHAT UNIVERSITY**

Jinjutha Senachai

Udonthani Education Center, Suan Sunandha Rajabhat University, Bangkok, Thailand

E-mail: Jinjutha.Se@ssru.ac.th

Teerarat Amnartcharoen

Udonthani Education Center, Suan Sunandha Rajabhat University, Bangkok, Thailand

E-mail: Teerarat.Am@ssru.ac.th

Abstract

This research aimed to 1) study the financial performance problems of personnel of Udon Thani Education Center, Suan Sunandha Rajabhat University, and 2) study the guidelines for increasing the efficiency of financial performance to reduce the financial problems and obstacles of Udon Thani Education Center, Suan Sunandha Rajabhat University. This study was a qualitative and quantitative research. The population consisted of 400 financial personnel of Udon Thani Education Center, Suan Sunandha Rajabhat University, and financial service recipients. The sample consisted of 10 financial personnel of Udon Thani Education Center, Suan Sunandha Rajabhat University, and financial service recipients. The results of the study found that 1) The overall financial performance problems of Udon Thani Education Center, Suan Sunandha Rajabhat University were at a moderate level. When considering each aspect, it was found that accounting and financial statements had the highest average value, followed by procurement, disbursement, budgeting, and revenue collection, which had the lowest average value. 2) The guidelines for increasing work efficiency to reduce financial problems and obstacles of Udon Thani Education Center, Suan Sunandha Rajabhat University found that the development and improvement of the current data system should provide knowledge of laws and procurement regulations to all new staff as basic knowledge of personnel. There should be a plan for work operations to be consistent with the set goals. There should be complete and ready-to-use work facilities that can be used consistently.

Keywords: Efficiency, Operation, Reduction of Problems and Obstacles

Introduction

Financial and accounting work of government agencies is a relatively difficult job and is an important position in developing and managing government finances effectively. It is a job related to finance, budgeting and accounting of government agencies, such as checking evidence of disbursement vouchers, recording accounts through the system, preparing accounting reports, collecting details of information on annual revenue and expenditure budget requests, considering budget allocation and performing other related duties, which must be performed under the laws, regulations and rules set by the government agencies strictly. Therefore, in addition to having specific skills and experience in working, the work of finance and accounting officers of government agencies in universities must also have knowledge and understanding of laws and regulations. Performing duties in accordance with laws, regulations or rules is one part that will help finance and accounting officers of government agencies perform their duties effectively. Because if they do not comply, it will be considered that the

officers have committed a disciplinary offense against the government agency. (Jaruwan, 2017).

The efficiency of the staff performance is an important factor that will enable the organization to achieve its objectives or goals. In addition to the laws, regulations, or rules set to control the work of finance and accounting staff in government agencies, the guidelines that affect the efficiency of work performance also include many other factors, such as the qualifications of the staff, compensation, and environmental factors in the organization, which are also part of the impact on work performance. If the staff are efficient in their work performance, it will result in the overall operation of the organization in Udon Thani Provincial Education Center, Suan Sunandha Rajabhat University to be successful and effective. (Onusa, 2018). Support and further expand the personnel’s knowledge and experience for proficiency to achieve the objectives and goals. Improve the personnel by the provision of training and further education for up-to-date knowledge and skills regarding the changes, and goal achievement according to the plan. (Paranee, 2020)

Udon Thani Province has a plan to develop the province in terms of economics and society at the regional level and the need to be the center of education in the upper northeastern region. In addition, the idea of the executives of Udon Thani Provincial Administrative Organization (PAO) who want to develop local personnel to prepare for such policies and to solve social problems resulting from students in Udon Thani Province and neighboring provinces graduating from Mathayom 6 in large numbers every year. However, the province has only 2 government educational institutions, which are not enough to accept all graduates. In addition, they want to reduce the expenses of parents who have to send their children to study in private universities in Bangkok and the regions. The executives of Udon Thani Provincial Administrative Organization therefore want to support the establishment of educational institutions in Udon Thani Province. The Udon Thani Provincial Administrative Organization will be responsible for the construction budget, equipment, and all locations, along with the provincial strategy that wants to change the economics, society, and politics. The reason is that Udon Thani Province, along with the idea of the executives of Udon Thani Provincial Administrative Organization (PAO), is in line with the philosophy of Suan Sunandha Rajabhat University, which is not just an educational source that plays an important role in developing and producing graduates with knowledge and skills in various professional fields for Thai society for more than 6 decades. However, Suan Sunandha Rajabhat University also focuses on conducting many other activities related to research to increase knowledge in the academic circle, preserving and disseminating the good arts and culture of the nation, including various academic services.

Therefore, the researcher is interested in studying the guidelines for increasing work efficiency to reduce problems and obstacles in terms of finance of personnel of Udon Thani Education Center, Suan Sunandha Rajabhat University, in order to be a part of developing and enhancing the capabilities of Udon Thani Education Center by knowing the data and efficiency indicators in preparing a plan to improve work performance, administration, and personnel development. There is data from the analysis of management based on criteria, such as taking into account the results of the budget allocation and using it for maximum benefit, and for the benefit of being audited in the work of finance. Measuring the efficiency of personnel will affect the efficiency of the organization. There are two perspectives: one is a cross-time comparison, which is measuring the efficiency that changes to compete with oneself to know if there is good development. The second is comparing with local agencies at the same level and raising the “standard” of personnel work performance in Udon Thani Education Center, Suan Sunandha Rajabhat University.

Research Objectives

1. Study the financial performance problems of personnel of Udon Thani Education Center, Suan Sunandha Rajabhat University.
2. Study the guidelines for increasing the efficiency of financial performance to reduce the financial problems and obstacles of Udon Thani Education Center, Suan Sunandha Rajabhat University.

Scope of the Research

1. Scope of area

In this study, the researcher has determined the scope of the study in Udon Thani Education Center, Suan Sunandha Rajabhat University.

2. Scope of population

This study was a qualitative and quantitative research. The population consisted of 400 financial personnel of Udon Thani Education Center, Suan Sunandha Rajabhat University, and financial service recipients. The sample consisted of 10 financial personnel of Udon Thani Education Center, Suan Sunandha Rajabhat University, and financial service recipients.

3. Scope of content

In the study of the research on “Udon Thani Province”, the researcher has studied Which is divided into 5 areas:

1) Budgeting 2) Revenue collection 3) Procurement 4) Disbursement 5) Accounting and financial statements.

4. Scope of time

The research on “Guidelines for improving operational efficiency to reduce financial problems and obstacles for personnel at Udon Thani Education Center, Suan Sunandha Rajabhat University, the researcher has determined the research period to be 10 months.

Research Methodology

1. Research Methodology

In the study on “Guidelines for improving operational efficiency to reduce financial problems and obstacles for personnel at Udon Thani Education Center, Suan Sunandha Rajabhat University.”, the researcher chose to use a qualitative method combined with quantitative research by conducting field interviews with those involved in this research.

2. Research Steps

- 2.1 Sample population
- 2.2 Research instruments
- 2.3 Data collection
- 2.4 Instrument validation
- 2.5 Data analysis and processing
- 2.7 Research duration
- 2.7 Data presentation guidelines

3. Data Collection

Data collection for this research collected primary and secondary data from various sources as follows:

3.1 Primary Data Collection Primary data was collected using structured questionnaires and in-depth interviews.

3.2 Secondary Data Collection by studying and analyzing documents and related research, as well as articles, news, and information from the Internet media of government and

private agencies, including: Udon Thani Education Center, Suan Sunandha Rajabhat University

4. Data Analysis

Data analysis the researcher analyzed the data according to the research objectives as follows:

1) Analyze basic personal data. The statistics used were frequency distribution and percentage.

2) Analyze data on financial performance problems by item, aspect, and overall using mean (mean or) and standard deviation (standard deviation or S.D.) and compare with Best's score as follows:

Mean 4.60 -5.00 means the most performance problems.

Mean 3.60 -4.59 means the most performance problems.

Mean 2.60 -3.59 means the most performance problems.

Mean 1.60 -2.59 means the least performance problems.

Mean 1.00 -1.59 means the least performance problems.

3) Suggestions for improving the efficiency of financial officers, Udon Thani Education Center, Suan Sunandha Rajabhat University.

Research Results

The overall financial performance problems of Udon Thani Provincial Education Center, Suan Sunandha Rajabhat University were at a moderate level. When considering each aspect, it was found that accounting and financial statements had the highest average value, followed by procurement, disbursement, budget preparation, and revenue collection, which had the lowest average values. Overall, budget preparation was at a moderate level.

When considering each item, it was found that officers lacked skills and lacked knowledge and understanding of laws, regulations, and criteria used in preparing the annual budget, which had the highest average value. Next was problems with coordination between agencies. The budget preparation process was complicated and difficult to perform. The item with the lowest average value was that laws, regulations, and criteria related to budget preparation were not up-to-date.

Overall, revenue collection was at a moderate level. When considering each item, it was found that there was a lack of support, followed by the process of preparing plans and asset registration, which was difficult.

Overall, procurement was at a moderate level. When considering each item, it was found that the methods and procedures for distributing materials were complicated and had the highest average value. Next was that officers did not keep up-to-date records of materials and equipment. Officers lacked knowledge and understanding of laws, regulations, and criteria used in procurement operations. The item with the lowest average value was that annual inspection of materials was difficult to perform.

In terms of disbursement, the overall level was at a moderate level. When considering each item, it was found that the officers lacked knowledge and understanding of laws and regulations for disbursement, with the highest mean score. The next most common was that your organization could not disburse according to the spending plan and did not understand the regulations regarding disbursement. The item with the lowest mean score was that laws, regulations, and criteria regarding disbursement were out of date.

In terms of accounting and financial statement preparation, the overall level was at a moderate level. When considering each item, it was found that the steps for accounting and financial statement preparation were complicated and difficult. The next most common score

was that laws, regulations, and criteria regarding accounting and financial statement preparation were not consistent with actual operations, and there were insufficient officers for accounting work. The item with the lowest mean score was that officers lacked skills and lacked knowledge and understanding in accounting and financial statement preparation.

Discussion

A study on the guidelines for increasing work efficiency to reduce problems and obstacles in financial matters of personnel at Udon Thani Education Center, Suan Sunandha Rajabhat University. The researcher discussed as follows: 1. The overall financial performance problems of Udon Thani Education Center, Suan Sunandha Rajabhat University are at a medium level. This may be because there is a lack of application of new technologies to facilitate service recipients. If these personnel lack expertise and potential, this is consistent with the research of (Yupha, 2017) who studied the problems of financial management of local administrative organizations in the Eastern region. The research results found that the most problematic areas were procurement, followed by budgeting, revenue collection, disbursement, and accounting and financial statements. Demographics included gender, age, and education level.

1. Budgeting is at a moderate level overall. It may be that officers lack skills, lack knowledge and understanding of laws, regulations and criteria used in preparing the annual budget, and coordination problems are consistent with the research results of (Waraporn, 2019) who studied problems and obstacles in the management of the treasury of local administrative organizations in Bang Lamung District, Chonburi Province. It was found that overall, the officers working in the treasury department have a moderate level of problems. The problem of revenue collection comes from income collected from taxes and fees that are publicized but people are still not very interested. There is also a lack of surveys of the areas of those responsible for revenue collection.

2. Revenue collection is at a moderate level overall, which is consistent with the research of (Waraporn, 2019) studying the problems and obstacles in the treasury management of local administrative organizations in Bang Lamung District, Chonburi Province. It was found that overall, the officers working in the treasury department have a moderate level of problems and lack of surveys of the areas of those responsible for revenue collection. In addition, the subsidies collected and allocated by the state are transferred late and do not follow the budget plan. This causes problems in using the budget to develop and solve problems for the people and affects procurement and financial regulation problems.

3. The procurement aspect is at a moderate level overall. This may be because the methods and procedures for distributing materials are complicated and the officers do not keep the materials and equipment up-to-date. This is consistent with the research of (Yupha, 2017) who studied the problems of treasury management of local administrative organizations in the Eastern region. The research results found that the heads of treasury units of local administrative organizations in the Eastern region have overall treasury management problems at a moderate level. For each aspect, the problems are at a moderate level.

4. The disbursement aspect is at a moderate level overall. This may be because the officers lack knowledge and understanding of the laws and regulations for disbursement, and your unit cannot disburse funds according to the spending plan. This is consistent with the research of (Yupha, 2017) who studied the problems of treasury management of local administrative organizations in the Eastern region. The research results found that the heads of treasury units of local administrative organizations in the Eastern region have overall treasury

management problems at a moderate level. For each aspect, the problems are at a moderate level, with the most problematic aspect being disbursement aspect.

5. Accounting and financial statement preparation Overall, the level is at a moderate level. This may be because the accounting and financial statement preparation process is complicated and the laws, regulations, and criteria for accounting and financial statement preparation are not consistent with actual operations. This is consistent with the research of (Waraporn, 2019) who studied the problems and obstacles in the treasury management of local administrative organizations in Bang Lamung District, Chonburi Province. It was found that overall, the officers working in the treasury department had a moderate level of problems. The problem of revenue collection came from the income collected from taxes and fees that were publicized but the public was not very interested, and there was a lack of surveys of the areas of those responsible for revenue collection.

Recommendations

1. Recommendations for the application of research results

In the study on the guidelines for increasing work efficiency to reduce financial problems and obstacles of personnel at Udon Thani Education Center, Suan Sunandha Rajabhat University, the researcher has the following research recommendations:

1.1 Budgeting aspect: The item with the lowest average value is that laws, regulations, and criteria related to budgeting are not up-to-date. Therefore, Udon Thani Education Center, Suan Sunandha Rajabhat University should create a manual, regulations, and criteria for budgeting that are consistent with the law and up-to-date to make financial work more efficient.

1.2 Revenue collection aspect: The item with the lowest average value is that the regulations are difficult to collect revenue. Therefore, Udon Thani Education Center, Suan Sunandha Rajabhat University should develop and improve regulations that are not complicated and convenient, supporting innovation and learning how to work efficiently.

1.3 Procurement aspect: The item with the lowest average value is that annual inventory inspection is difficult to perform. Therefore, Udon Thani Education Center, Suan Sunandha Rajabhat University should find methods and procedures for distributing complicated inventory, and staff should keep up-to-date records of materials and equipment.

1.4 Disbursement aspect: The item with the lowest average value is that laws, regulations, and criteria Regarding the disbursement of funds that are not up to date, Udon Thani Education Center, Suan Sunandha Rajabhat University should follow the laws, regulations and criteria regarding the disbursement of government funds at all times so that the disbursement of funds is in accordance with the regulations and correctness.

1.5 In terms of accounting and financial statements, the item with the lowest average value is that the staff lacks skills and knowledge in accounting and financial statements. Therefore, Udon Thani Education Center, Suan Sunandha Rajabhat University should promote and support treasury personnel to receive training in finance in order to have financial management skills and understand the financial information technology system.

2. Recommendations for future research

2.1 Factors affecting the efficiency of the university's financial management should be studied in order to use the research results to improve and develop financial operations to be more efficient and effective.

2.2 Financial management models should be studied in order to use the research results to create a treasury management model that complies with regulations, laws, and financial principles.

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