

## **FACTORS AFFECTING THE EFFICIENCY OF SALARY DISBURSEMENT SERVICES FOR UNIVERSITY PERSONNEL AT SUAN SUNANDHA RAJABHAT UNIVERSITY**

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### **Abstract**

The findings reveal that knowledge, skills, and expertise, as well as work planning, have statistically significant positive correlations with salary disbursement efficiency. Staff with strong competencies and departments with clear operational plans tend to achieve higher performance in financial operations. In contrast, operational systems, management style, and organizational culture did not show statistically significant effects, though qualitative responses suggest these factors may influence efficiency indirectly. The study recommends the continuous development of personnel competencies, the implementation of clear work plans, and the enhancement of internal communication and leadership practices. These measures can strengthen financial management processes and support institutional efficiency and accountability. The findings contribute to a broader understanding of financial administrative performance in higher education and provide practical implications for improving disbursement systems in public universities.

**Keywords:** Efficiency, Position Allowances, Salary Disbursement

### **Introduction**

This study investigates the factors that influence the efficiency of disbursement processes for salary position allowances at Suan Sunandha Rajabhat University. It aims to assess how knowledge, skills, work planning, operational systems, management styles, and organizational culture contribute to or hinder the budget disbursement process. With rising expectations on transparency and performance in public finance, understanding these influencing factors is critical for sustainable institutional development (World Bank, 2020). The findings of this research can help inform improvement strategies that align with principles of good governance and enhance financial administration across similar educational institutions.

### **Research Objectives**

1. To assess the level of efficiency in the disbursement of monthly salaries for university personnel at Suan Sunandha Rajabhat University.
2. To examine the factors that influence the efficiency of salary disbursement for university personnel at Suan Sunandha Rajabhat University.
3. To provide recommendations for addressing challenges and obstacles that hinder the achievement of targeted disbursement efficiency for university personnel.

### **Scope of the Research**

1. Population Scope: University personnel involved in the salary disbursement process.
2. Variable Scope: Independent variables (5 organizational factors) and the dependent variable (efficiency of salary disbursement).
3. Time Scope: The period of data collection or evaluation (e.g., academic year 2023-2024).
4. Geographical Scope: Public universities, particularly focusing on specific institutions involved in the study.

### **Literature Review**

The efficient management of financial resources in higher education institutions has become increasingly critical in ensuring transparency, accountability, and the sustainability of operations. Previous studies have emphasized the importance of administrative factors such as organizational knowledge, skill development, and work planning in achieving financial efficiency (Phopaijit, 2025). Research on compensation mechanisms suggests that both direct financial compensation (e.g., salaries, bonuses) and indirect benefits (e.g., health insurance, social security) are key factors in enhancing employee motivation and performance (The Office of the Civil Service Commission, 2021).

Additionally, Chayanon, et al. (2022) highlight the significance of financial literacy at the individual level, particularly in terms of how personal financial planning and management can impact long-term security and readiness for retirement. The relationship between organizational culture and management styles has also been identified as an influencing factor in operational effectiveness, particularly in public sector institutions (Office of the Public Sector Development Commission, 2021).

By integrating insights from these studies, this research will further investigate how these organizational elements impact the efficiency of salary disbursement processes in public universities, particularly focusing on the implementation and alignment with financial regulations.

### **Research Methodology**

1. Population and Sample: The population consisted of 20 financial officers involved in the salary disbursement process. Due to the small size of the population, data were collected from all 20 participants using a population universe approach.

2. Data Collection: A structured questionnaire was used, divided into four sections: demographic information, perceptions of independent variables, perceptions of the dependent variable, and open-ended questions. Sections 2 and 3 used a five-point Likert scale to measure perceptions.

3. Data Analysis: Data were analyzed using SPSS. Descriptive statistics (frequency, percentage, mean) summarized the data, while Chi-square tests and Gamma correlation examined relationships between variables. A significance level of 0.05 was applied.

4. Satisfaction Analysis: User satisfaction was evaluated using the arithmetic mean and standard deviation, with the Chi-square statistic calculated to assess associations between variables.

## Research Results

1. Demographic Characteristics: 75% of respondents held a bachelor's degree, and 25% held a master's degree. 75% had 5–10 years of work experience, while 25% had 11–15 years.

2. Influencing Factors: The top factors influencing salary disbursement efficiency, ranked by mean score, were: Work Planning (Mean = 3.43) Knowledge, Skills, and Expertise (Mean = 3.38) Operational Systems (Mean = 3.33) Management Style and Organizational Culture (Mean = 3.14)

3. Disbursement Efficiency: 40% of respondents rated their contribution to meeting disbursement targets as high, 31.4% reported moderate contributions, and 1.4% had minimal impact.

4. Hypothesis Testing: Knowledge, Skills, and Expertise ( $\chi^2 = 5.69$ ,  $p = 0.017$ ; Gamma = 0.452) and Work Planning ( $\chi^2 = 12.86$ ,  $p = 0.000$ ; Gamma = 0.667) showed statistically significant positive relationships with disbursement efficiency. Other factors- operational systems, management style, and organizational culture- were not statistically significant ( $p > 0.05$ ).

## Discussion

The study's findings emphasize that knowledge, skills, and expertise, along with work planning, significantly improve the efficiency of salary disbursement at Suan Sunandha Rajabhat University. These factors align with previous research showing that competent personnel and clear work plans enhance operational performance.

In contrast, operational systems, management style, and organizational culture did not show significant effects on disbursement efficiency, although qualitative feedback suggests they might influence efficiency indirectly. For instance, a positive management style and supportive culture can boost employee morale, which could, over time, improve efficiency.

The study highlights the need for continuous professional development and structured planning to achieve better financial management and transparency in public universities. However, the small sample size and cross-sectional nature of the data limit the generalizability of the findings. Future studies should consider larger sample sizes and explore other influencing factors in greater depth.

Overall, this research contributes to understanding salary disbursement efficiency in higher education and offers practical recommendations for improving financial processes in public institutions.

## Recommendations

This study recommends several key actions to improve salary disbursement efficiency at Suan Sunandha Rajabhat University:

1. Invest in Staff Development: Continuous training in knowledge, skills, and expertise is crucial for enhancing disbursement efficiency.

2. Implement Clear Work Plans: Developing structured and detailed work plans will align staff efforts with organizational and regulatory goals, improving operational efficiency.

3. Upgrade Operational Systems: While no significant relationship was found, modernizing financial systems and regular system checks can improve accuracy and speed in salary disbursement.

4. Foster Positive Management and Organizational Culture: Promoting a supportive leadership style and a collaborative work environment can indirectly boost efficiency.

5. Further Research: Future studies should expand the sample size and explore additional factors to gain a deeper understanding of the issue.

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