

BUDGET ANALYSIS OF THE FACULTY OF SCIENCE AND TECHNOLOGY SUAN SUNANDHA RAJABHAT UNIVERSITY

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ABSTRACT

This research aims to study the budget analysis of the Faculty of Science and Technology, Suan Sunandha Rajabhat University. The purpose is to study the budget and trend of budget the budget year runs from 2008 to 2019. The documents related to budget spending were used to collect data analyze by frequency and percentage.

The results of the budget study of Faculty of Science and Technology, Suan Sunandha Rajabhat University the budget year runs from 2008 to 2019, it was found that the Faculty of Science and Technology had main income from non-budget cash. Considering budget allocation by expenditure category, it was found that the expenditures that were allocated the most money were the budget, followed by Capital expenditure, personnel expenditure, other expenses, and Allowance, respectively.

The results of the study on trends of budget expenditure of Faculty of Science and Technology, Suan Sunandha Rajabhat University the budget year runs from 2008 to 2019, it was found that budget year, the proportion of budget increased from last year, the budget year 2010, 2013, 2014, 2015 and 2019. The budget year, the budget ratio decreased from the previous year is the budget year 2009, 2011, 2012, 2016, 2017 and 2018.

Keywords: Budget, Budget analysis, Budget year

1. INTRODUCTION

Strategic Plan or action plan, Created in a systematic, mission and future direction. To achieve the objectives and goals, Good strategic plan thinking of internal environment and external environment of the organization to adapt and prepared for the changes that will occur. In the strategic planning process, SWOT Analysis is an assessment of the organizational environment. To formulate strategies that lead to the achievement of objectives and goals. [1]

Nowadays, the strategic plans of the university need the participation of all personnel. For the university, it is an important agenda that needs to be aligned and the focus is on advancing the quality of education as a university. For local development improving the quality of life reducing gaps and social inequalities creating local people to be sustainable and have the ability to compete. [2] Suan Sunandha Rajabhat University has established an administration and development policy to become a Towards International Niche Guru University in the year 2030. [3]

The Faculty of Science and Technology recognizes the importance of budget management efficiency, Management and development of educational quality to achieve the goals. Researchers are interested in studying this issue. To learn about budget analysis of the Faculty of Science and Technology, Suan Sunandha Rajabhat University. The results of the study have been a guideline for a strategic plan regarding the annual plan and financial strategy plan efficiently.

2. OBJECTIVES

The purposes of this research are

1. To study the budget of the Faculty of Science and Technology, Suan Sunandha Rajabhat University the budget year runs from 2008 to 2019.
2. To study the trend of budget of the Faculty of Science and Technology, Suan Sunandha Rajabhat University the budget year runs from 2008 to 2019.

3. METHODS

The budget data of the Faculty of Science, Suan Sunandha Rajabhat University. The budget year run from 2008 to 2019 from the enterprise resource planning system (ERP). [4] The budget expenditure is divided into 5 categories: Personnel expenditure, Operating expenditure, Capital expenditure, Allowance and Other expenditure, respectively. [5]

4. DATA ANALYSIS

The budget data were analyzed statistically using a computer statistical software package to formulate the statistics. Descriptive statistics were used to explain budget analysis of the Faculty of Science and Technology, Suan Sunandha Rajabhat University by frequency and percentage.

5. RESULTS

The results of the budget of the Faculty of Science and Technology, Suan Sunandha Rajabhat University the budget year runs from 2008 to 2019 are as follow:

TABLE I FREQUENCY AND PERCENTAGE BUDGET OF THE FACULTY OF SCIENCE AND TECHNOLOGY, SUAN SUNANDHA RAJABHA UNIVERSITY THE BUDGET YEAR RUNS FROM 2008 TO 2019 IN BUDGET.

Budget year	Expenditure category					Total
	Personnel	Operating	Capital	Allowance	Other	
2008	0.00 (0.00%)	6,300,000.00 (31.39%)	12,768,000.00 (63.62%)	0.00 (0.00%)	1,000,000.00 (4.98%)	20,068,000.00 (100.00%)
2009	0.00 (0.00%)	7,730,000.00 (39.92%)	9,632,500.00 (49.75%)	0.00 (0.00%)	1,000,000.00 (5.16%)	19,362,500.00 (100.00%)
2010	25,417,800.00 (74.43%)	7,730,000.00 (22.64%)	0.00 (0.00%)	0.00 (0.00%)	1,000,000.00 (2.93%)	34,147,800.00 (100.00%)
2011	0.00 (0.00%)	7,158,000.00 (31.14%)	14,830,000.00 (64.51%)	0.00 (0.00%)	1,000,000.00 (4.35%)	22,988,000.00 (100.00%)
2012	0.00 (0.00%)	1,140,000.00 (79.17%)	0.00 (0.00%)	0.00 (0.00%)	300,000.00 (20.83%)	1,440,000.00 (100.00%)
2013	0.00 (0.00%)	6,306,000.00 (66.70%)	2,148,780.00 (22.73%)	0.00 (0.00%)	1,000,000.00 (10.58%)	9,454,780.00 (100.00%)
2014	0.00 (0.00%)	4,410,000.00 (26.20%)	10,924,700.00 (64.89%)	0.00 (0.00%)	1,500,000.00 (8.91%)	16,834,700.00 (100.00%)
2015	0.00 (0.00%)	6,591,000.00 (17.30%)	30,000,000.00 (78.76%)	0.00 (0.00%)	1,500,000.00 (3.94%)	38,091,000.00 (100.00%)
2016	0.00 (0.00%)	8,265,000.00 (37.49%)	12,281,400.00 (55.71%)	0.00 (0.00%)	1,500,000.00 (6.80%)	22,046,400.00 (100.00%)
2017	0.00 (0.00%)	9,408,000.00 (64.51%)	3,676,800.00 (25.21%)	0.00 (0.00%)	1,500,000.00 (10.28%)	14,584,800.00 (100.00%)
2018	0.00 (0.00%)	10,326,000.00 (87.32%)	0.00 (0.00%)	0.00 (0.00%)	1,500,000.00 (12.68%)	11,826,000.00 (100.00%)
2019	0.00 (0.00%)	8,691,000.00 (48.30%)	9,303,200.00 (51.70%)	0.00 (0.00%)	0.00 (0.00%)	17,994,200.00 (100.00%)
Total	25,417,800.00	4,055,000.00	105,565,380.00	0.00	2,800,000.00	228,838,180.00

Table I shows budget data of the Faculty of Science and Technology, Suan Sunandha Rajabhat University the budget year run from 2008 to 2019 in the budget. It was found that the budget year was the highest amount of

the budget year 2015 amount 38,091,000.00 baths, the budget year 2010 amount 34,147,800.00 baths and the budget year 2011 amount 22,988,000.00 baths, respectively.

TABLE II FREQUENCY AND PERCENTAGE BUDGET OF THE FACULTY OF SCIENCE AND TECHNOLOGY, SUAN SUNANDHA RAJABHA UNIVERSITY THE BUDGET YEAR RUNS FROM 2008 TO 2019 IN NON-BUDGET CASH.

Budget year	Expenditure category					Total
	Personnel	Operating	Capital	Allowance	Other	
2008	7,833,220.00 (26.55%)	14,486,880.00 (49.10%)	5,880,500.00 (19.93%)	579,800.00 (1.97%)	723,800.00 (2.45%)	29,504,200.00 (100.00%)
2009	10,093,560.00 (35.53%)	12,817,780.00 (45.12%)	4,716,400.00 (16.60%)	55,000.00 (0.19%)	725,460.00 (2.55%)	28,408,200.00 (100.00%)
2010	13,606,920.00 (60.06%)	8,004,580.00 (35.33%)	1,045,400.00 (4.61%)	0.00 (0.00%)	0.00 (0.00%)	22,656,900.00 (100.00%)
2011	10,516,500.00 (43.96%)	11,506,500.00 (48.10%)	618,000.00 (2.58%)	0.00 (0.00%)	1,280,000.00 (5.35%)	23,921,000.00 (100.00%)
2012	10,675,900.00 (33.47%)	17,569,900.00 (55.08%)	0.00 (0.00%)	0.00 (0.00%)	3,655,100.00 (11.46%)	31,900,900.00 (100.00%)
2013	9,703,420.00 (29.05%)	21,528,062.00 (64.44%)	2,175,000.00 (6.51%)	0.00 (0.00%)	0.00 (0.00%)	33,406,482.00 (100.00%)
2014	10,935,600.00 (28.32%)	22,638,540.00 (58.62%)	4,867,400.00 (12.60%)	0.00 (0.00%)	177,560.00 (0.46%)	38,619,100.00 (100.00%)
2015	8,748,200.00 (29.04%)	20,431,600.00 (67.83%)	942,500.00 (3.13%)	0.00 (0.00%)	0.00 (0.00%)	30,122,300.00 (100.00%)
2016	7,824,000.00 (23.54%)	22,920,980.00 (68.95%)	2,495,540.00 (7.51%)	0.00 (0.00%)	0.00 (0.00%)	33,240,520.00 (100.00%)
2017	9,650,280.00 (25.44%)	28,290,361.00 (74.55%)	0.00 (0.00%)	0.00 (0.00%)	0.00 (0.00%)	37,940,641.00 (100.00%)
2018	9,143,200.00 (24.36%)	25,208,400.00 (67.16%)	3,185,000.00 (8.49%)	0.00 (0.00%)	0.00 (0.00%)	37,536,600.00 (100.00%)
2019	8,951,220.00 (25.84%)	20,494,320.00 (58.14%)	4,851,660.00 (14.01%)	339,600.00 (0.98%)	0.00 (0.00%)	34,636,800.00 (100.00%)
Total	117,682,020.00	225,897,903.00	126,747,400.00	974,400.00	6,561,920.00	381,893,643.00

Table II shows budget data of the Faculty of Science and Technology, Suan Sunandha Rajabhat University the budget year run from 2008 to 2019 in non-budget cash. It was found that the budget year was the highest amount is the budget year 2014 amount 38,619,100.00 baths, the budget year 2017 amount 37,940,641.00 baths and the budget year 2018 amount 37,536,600.00 baths, respectively.

TABLE III FREQUENCY AND PERCENTAGE BUDGET OF THE FACULTY OF SCIENCE AND TECHNOLOGY, SUAN SUNANDHA RAJABHA UNIVERSITY THE BUDGET YEAR RUNS FROM 2008 TO 2019 IN OVERALL.

Budget year	Expenditure category					Total
	Personnel	Operating	Capital	Allowance	Other	
2008	7,833,220.00 (15.80%)	20,786,880.00 (41.93%)	18,648,500.00 (37.62%)	579,800.00 (1.17%)	1,723,800.00 (3.48%)	46,542,200.00 (100.00%)
2009	10,093,560.00 (21.58%)	20,547,780.00 (43.93%)	14,348,900.00 (30.68%)	55,000.00 (0.12%)	1,725,460.00 (3.69%)	46,770,700.00 (100.00%)
2010	39,024,720.00 (68.70%)	15,734,580.00 (27.70%)	1,045,400.00 (1.84%)	0.00 (0.00%)	1,000,000.00 (1.76%)	56,804,700.00 (100.00%)
2011	10,516,500.00 (22.42%)	18,664,500.00 (39.79%)	15,448,000.00 (32.93%)	0.00 (0.00%)	2,280,000.00 (4.86%)	46,909,000.00 (100.00%)
2012	10,675,900.00 (32.02%)	18,709,900.00 (56.12%)	0.00 (0.00%)	0.00 (0.00%)	3,955,100.00 (11.86%)	33,340,900.00 (100.00%)
2013	9,703,420.00 (22.64%)	27,834,062.00 (64.94%)	4,323,780.00 (10.09%)	0.00 (0.00%)	1,000,000.00 (2.33%)	42,861,262.00 (100.00%)
2014	10,935,600.00 (19.72%)	27,048,540.00 (48.78%)	15,792,100.00 (28.48%)	0.00 (0.00%)	1,677,560.00 (3.03%)	55,453,800.00 (100.00%)
2015	8,748,200.00 (12.82%)	27,022,600.00 (39.61%)	30,942,500.00 (45.36%)	0.00 (0.00%)	1,500,000.00 (2.20%)	68,213,300.00 (100.00%)
2016	7,824,000.00 (14.15%)	31,185,980.00 (56.41%)	14,776,940.00 (26.73%)	0.00 (0.00%)	1,500,000.00 (2.71%)	55,286,920.00 (100.00%)
2017	9,650,280.00 (18.37%)	37,698,361.00 (71.77%)	3,676,800.00 (7.00%)	0.00 (0.00%)	1,500,000.00 (2.86%)	52,525,441.00 (100.00%)
2018	9,143,200.00 (18.52%)	35,534,400.00 (71.99%)	3,185,000.00 (6.45%)	0.00 (0.00%)	1,500,000.00 (3.04%)	49,362,600.00 (100.00%)
2019	8,951,220.00 (17.01%)	29,185,320.00 (55.45%)	14,154,860.00 (26.89%)	339,600.00 (0.65%)	0.00 (0.00%)	52,631,000.00 (100.00%)
Total	143,099,820.00	309,952,903.00	232,312,780.00	974,400.00	19,361,920.00	609,731,823.00

Table III shows budget data of the Faculty of Science and Technology, Suan Sunandha Rajabhat University the budget year run from 2008 to 2019 in overall. It was found that the budget year was the highest amount is the budget year 2015 amount 68,213,300.00 baths, the budget year 2010 amount 56,804,700.00 baths and the budget year 2014 amount 55,453,800.00 baths, respectively.

TABLE IV INCREASE/DECREASE RATE OF BUDGET OF THE FACULTY OF SCIENCE AND TECHNOLOGY, SUAN SUNANDHA RAJABHA UNIVERSITY THE BUDGET YEAR RUNS FROM 2008 TO 2019 IN OVERALL.

Budget year	Expenditure category					Total	Increase/Decrease rate
	Personnel	Operating	Capital	Allowance	Other		
2008	-	-	-	-	-	-	-
2009	22.39%	-1.16%	-29.96%	-954.18%	0.10%	22.39%	-3.77%
2010	74.14%	-30.59%	-1272.58%	0.00%	-72.55%	74.14%	15.90%
2011	-271.08%	15.70%	93.23%	0.00%	56.14%	-271.08%	-21.10%
2012	1.49%	0.24%	0.00%	0.00%	42.35%	1.49%	-40.70%
2013	-10.02%	32.78%	100.00%	0.00%	-295.51%	-10.02%	22.21%
2014	11.27%	-2.90%	72.62%	0.00%	40.39%	11.27%	22.71%
2015	-25.00%	-0.10%	48.96%	0.00%	-11.84%	-25.00%	18.71%
2016	-11.81%	13.35%	-109.40%	0.00%	0.00%	-11.81%	-23.38%
2017	18.92%	17.27%	-301.90%	0.00%	0.00%	18.92%	-5.26%
2018	-5.55%	-6.09%	-15.44%	0.00%	0.00%	-5.55%	-6.41%
2019	-2.14%	-21.75%	77.50%	100.00%	0.00%	-2.14%	6.21%

Table IV shows an increase/decrease rate of the budget of the Faculty of Science and Technology, Suan Sunandha Rajabhat University the budget year run from 2008 to 2019 in overall. It was found that the budget has increased in the budget year 2010, 2013, 2014, 2015 and 2019.

The budget has decreased in the budget year 2009, 2011, 2012, 2016, 2017 and 2018.

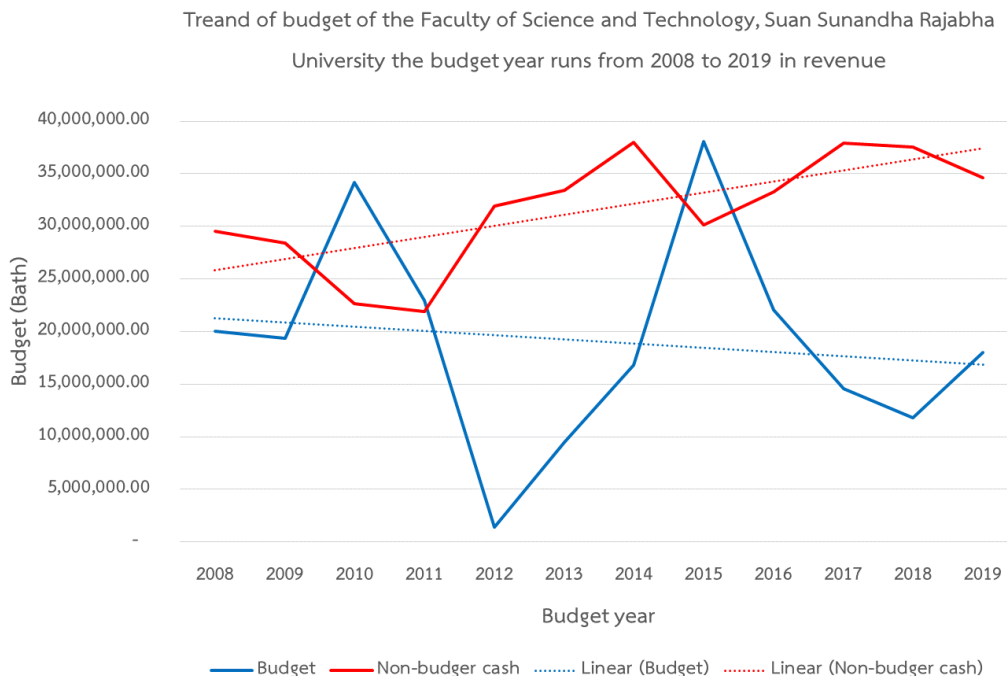


Figure I TREND OF BUDGET OF THE FACULTY OF SCIENCE AND TECHNOLOGY, SUAN SUNANDHA RAJABHA UNIVERSITY THE BUDGET YEAR RUNS FROM 2008 TO 2019 IN REVENUE.

Figure I show the trend of budget of the Faculty of Science and Technology, Suan Sunandha Rajabhat University the budget year run from 2008 to 2019 in revenue. It was found that the non-budget cash in the overall trend is increasing and the budget in the overall trend is decreased.

6. CONCLUSION AND FUTURE WORK

Based on the findings of this research, the findings in the budget analysis of the Faculty of Science and Technology, Suan Sunandha Rajabhat University found that the aspect and the overall. The overall revenue comes from non-budget cash. When considering each annually, it was found that the budget year was the highest amount is the budget year 2014, the budget year 2017 and budget year 2018, respectively.

The finding of the trend of budget of Faculty of Science and Technology, Suan Sunandha Rajabhat University. It was found that the non-budget cash in overall trend is increasing and the budget in overall trend is decreased. Consistent with the results of the study found the budget of Suan Sunandha Rajabhat University the budget year run from 2014 to 2018. The non-budget cash has an increasing trend and the budget has a decreasing trend. [6]

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