Study on the development of the salary process (Off - budget) inThe Faculty of Education, Suan sunandha Rajabhat University

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Abstract

The objective of this research was to study guidelines for developing the payroll process for non-budgetary funds at the Faculty of Education, Suan Sunandha Rajabhat University, and to create a manual for this payroll process. Data was collected using questionnaires distributed to 15 finance officers at the faculty and college levels of Suan Sunandha Rajabhat University who are responsible for payroll processing. The study found that the suitability of the process was rated at 100%, and past performance was also rated at 100%. The identified problems and suggestions regarding payroll preparation were as follows: Problems: Failure to receive bank account numbers for new personnel. Failure to receive employment orders. And Errors in calculating retroactive pay and termination pay. Suggestions: Coordinate with the personnel department to stay informed about employee arrivals and departures in order to track employment orders and obtain new employees' bank account numbers before processing payroll each month. And Ensure that all data entered into the ERP system is keyed in and verified for completeness and accuracy.

Keywords: Salary, process, Faculty of Education

1. Introduction

Suan Sunandha Rajabhat University is a government agency established under the Ministerial Regulation on the Establishment of Government Agencies in Suan Sunandha Rajabhat University, Ministry of Higher Education, Science, Research and Innovation. The university comprises the Office of the President, Faculty of Education, Faculty of Humanities and Social Sciences, Faculty of Management Science, Faculty of Science and Technology, Faculty of Engineering and Industrial Technology, Faculty of Fine and Applied Arts, Research and Development Institute, Office of Academic Resources and Information Technology, and the Office of Arts and Culture. *(Ministerial Regulation on the Establishment of Government Agencies in Suan Sunandha Rajabhat University, Ministry of Higher Education, Science, Research and Innovation, B.E. 2567 (2024), p.1)* The university's objectives are to provide education, promote academic and professional excellence, conduct teaching and research, offer academic services to society, improve, transfer, and develop technology, preserve and nurture arts and culture, produce teachers, promote the professional development of teachers, and drive the university toward achieving its goals.

Personnel and various departments are crucial supporting factors that drive the university's operations to meet its objectives. Finance officers are particularly vital personnel who must have the skills, knowledge, and understanding of operational processes to ensure their work is performed correctly and in accordance with university regulations.

However, the university has recruited new finance and accounting personnel who must understand the correct regulations for salary disbursement. It is essential for the university's finance staff to have a set of guidelines and principles to use as a common standard and to ensure they truly understand the operational steps.

Therefore, the researcher is interested in studying guidelines for developing the payroll process for non-budgetary funds at the Faculty of Education, Suan Sunandha Rajabhat University. This study aims to provide a framework for developing the payroll process and for improving operations to achieve greater efficiency and effectiveness in payroll preparation.

2. Objective

1. To study guidelines for developing the payroll process for non-budgetary funds at the Faculty of Education, Suan Sunandha Rajabhat University.
2. To create a manual for the payroll process for non-budgetary funds at the Faculty of Education, Suan Sunandha Rajabhat University.

3. Methodology

1. Population and Sample

The population for this research consisted of 15 officers from faculty-level and college-level units at Suan Sunandha Rajabhat University who are responsible for processing payroll for non-budgetary funds.

2. Instrument Creation and Development

The researcher created and developed the research instrument by following these steps:

2.1 The researcher studied related concepts, theories, and research to establish a research framework and create a questionnaire appropriate for the content and scope of the study.

2.2 The researcher submitted the questionnaire to qualified experts for review and then revised it according to their suggestions to ensure it aligned with the research objectives.

2.3 The researcher finalized the questionnaire to be used for data collection.

2.4 The researcher analyzed the data from the questionnaire to identify best practices for the payroll process (non-budgetary funds) at the Faculty of Education, Suan Sunandha Rajabhat University.

2.5 A flowchart for the payroll process (non-budgetary funds) for the Faculty of Education, Suan Sunandha Rajabhat University was created.

2.6 The flowchart of the payroll process (non-budgetary funds) for the Faculty of Education, Suan Sunandha Rajabhat University was presented to qualified experts to evaluate its appropriateness and feasibility for implementation.

2.7 A procedural manual for the payroll process (non-budgetary funds) for the Faculty of Education,
Suan Sunandha Rajabhat University was created.

3. Research Instruments

The instrument used in this research was a questionnaire about guidelines for developing the payroll process for non-budgetary funds at the Faculty of Education, Suan Sunandha Rajabhat University.

4. Data Collection

4.1 Studying data from the payroll operations for non-budgetary funds at Suan Sunandha Rajabhat University.

4.2 Administering a questionnaire to gather information on guidelines for developing the payroll process (non-budgetary funds) from officers at the faculty and college levels who are responsible for payroll.

5. Data Analysis

The researcher verified the accuracy of the data obtained from the questionnaires and conducted a content analysis. The results were summarized and presented in descriptive prose using a Content Analysis table and were used to create a procedural guideline for the payroll process (non-budgetary funds) at the Faculty of Education, Suan Sunandha Rajabhat University.

4. Results

The research on " Study on the development of the salary process (Off - budget) in The Faculty of Education, Suansunandha Rajabhat University" the findings are divided into 2 parts:

Part 1: The Payroll Process (Non-Budgetary Funds) for the Faculty of Education, Suan Sunandha Rajabhat University

For the study of the payroll process (non-budgetary funds) at the Faculty of Education, Suan Sunandha Rajabhat University, the researcher studied information and proceeded by synthesizing documents, which were then used to create a practical guideline in the form of a procedural workflow, as shown in Table 1.

Table 1: The Payroll Process (Non-Budgetary Funds) for the Faculty of Education, Suan Sunandha Rajabhat University

Main Activity	Steps / Processes for the Activity
1.Pre-Payroll Preparation	1. Study regulations and salary rates. 2. Follow up on and request bank account numbers from personnel.
2. Payroll Processing	1. Collect and verify employment orders and timesheets. 2. Record personnel profile data and bank account numbers in the ERP system. 3. Re-verify personnel bank account numbers to prevent incorrect fund transfers. 4. Record payment data according to the budget plan established by the planning department officer. 5. Record salary, position allowance, and regular wage data in the ERP system. 6. Record fund membership information in the ERP system. 7. Record payroll income and expense items. 8. Record salary deduction information in the ERP system. 9. Verify the accuracy of the data in the income and expense details report from the ERP system (Print and keep as a monthly record). 10. Summarize the total salary amount in Excel to control the balance and send it to the planning officer for reconciliation. 11. Print payslips, verify their accuracy, and have the authorized person for payment sign them. 12. Prepare the monthly payslips. 13. Distribute the monthly payslips to personnel.

From Table 1, the payroll process (non-budgetary funds) for the Faculty of Education, Suan Sunandha Rajabhat University, was improved from the original version to reduce steps and time in its operation, as follows:

Step 1: The process was changed from immediately starting payroll preparation to first **studying regulations and obtaining bank account numbers**. This is because salary rates and personnel account numbers must always be available before payroll can be processed.

Step 2: The Payroll Processing step now includes **verifying the total amounts in the income-expense details report** to check the accuracy of salary data, deductions, and the account numbers of personnel within the Faculty of Education.

The improved process from Table 1 was then presented to 15 finance officers at the faculty and college levels of Suan Sunandha Rajabhat University who are responsible for payroll. They were asked about the appropriateness of the process and past practices. The results are shown in Table 2.

Table 2: Summary of the Payroll Process (Non-Budgetary Funds) for the Faculty of Education, Suan Sunandha Rajabhat University

Main Activity	**Appropriateness of the Process (%)**	**Past Practice (%)**	**Problems and Suggestions**
1. Pre-Payroll Preparation	100	100	**Problem:** Not receiving bank account numbers for new personnel. **Suggestion:** Coordinate with the personnel department to be informed of employee arrivals/departures to follow up on new personnel's bank account numbers.
2. Payroll Processing	100	100	**Problem:** Not receiving employment orders; incorrect calculation of salary, retroactive pay, and termination pay. **Suggestion:** Coordinate with the personnel department to be informed of employee arrivals/departures to follow up on employment orders before processing the monthly payroll. Key in data and verify that the information recorded in the ERP system is complete and correct.

From Table 2, it was found that the appropriateness of the process was rated at 100% and past practice was also rated at 100%. The identified problems and suggestions for payroll preparation were: not receiving bank account numbers for new personnel, not receiving employment orders, and incorrect calculation of salary, retroactive pay, and termination pay. The suggestions are to coordinate with the personnel department to be informed of employee arrivals and departures in order to follow up on employment orders and new employees' bank account numbers before processing payroll each month, and to key in data and verify that the information recorded in the ERP system is complete and correct.

Based on the content analysis detailed above, the researcher has developed the payroll process (non-budgetary funds) for the Faculty of Education, Suan Sunandha Rajabhat University, as follows:

Payroll Processing Steps

Activity	Activity Details
1. Collect and verify employment orders and timesheets.	- Request the personnel department to send employment orders and timesheets. - Upon receiving them, verify that the employment orders and timesheets are correct and consistent.
2. Record personnel profile data and bank account numbers in the ERP system.	- Record personnel profile data from the employment order and bank account numbers from the bank passbook into the ERP system.
3. Re- verify personnel bank account numbers to prevent incorrect fund transfers.	- After recording the data, log in to the ERP system to verify the account number again for accuracy.
4. Record payment data according to the budget plan established by the planning officer.	- Record payment data according to the activities in the annual budget plan of the Faculty of Education.
5. Record salary, position allowance, and regular wage data in the ERP system.	- Record salary, position allowance, and regular wage data from the employment order into the ERP system.
6. Record fund membership information in the ERP system.	- Record membership information for the Social Security Fund and Provident Fund according to the member list.
7. Record payroll income and expense items.	- Record individual income and expense data, such as income from position allowances.
8. Record salary deduction data in the ERP system.	- Calculate the amount to be deducted from the salary and record the deduction data in the ERP system.
9. Verify the accuracy of data in the income and expense details report from the ERP system (Print and keep as a monthly record).	- Check the income and expense details report from the ERP system to ensure all monetary amounts are correct.
10. Summarize the total salary amount in Excel to control the balance and send it to the planning officer for reconciliation.	- Input the salary totals into Excel to summarize and send to the planning officer to reconcile the budget.
11. Print payslips, verify their accuracy, and have the authorized person for payment sign them.	- Print the payslips, verify them, and have the authorized person for payment sign every payslip.
12. Prepare the monthly payslips.	- Collect deduction receipts from the Credit Union Cooperative and the bank. - Attach the signed payslip with the corresponding deduction receipt for each person.
13. Distribute the monthly payslips to personnel.	- Distribute the completed payslips to the personnel's desks.

5. Conclusion And Future Work

The research on on " Study on the development of the salary process (Off - budget) in The Faculty of Education, Suansunandha Rajabhat University" aligns with the research of Bunphadung, S., & Buenglee, V. (2024) on active learning management combined with Bloom's 6-step taxonomy to develop teacher characteristics for a professional learning community for English major student teachers at the Faculty of Education, Suan Sunandha Rajabhat University, and the work of Nuntiya Noichan (2021) on the development of professional teacher competency through the teaching trial process of third-year students at the Faculty of Education, Suan Sunandha Rajabhat University.The researcher verified the accuracy of the data obtained from the questionnaires using qualitative research methods, specifically document synthesis and the questionnaire responses. The informants consisted of 15 finance officers at the faculty and college levels of Suan Sunandha Rajabhat University who are responsible for payroll processing. Content Analysis was used, and the summary, discussion, and recommendations are as follows:

Summary of Research Findings

The study on the development of the payroll process (non-budgetary funds) at the Faculty of Education, Suan Sunandha Rajabhat University, resulted in the creation of a practical guideline for the payroll process, a flowchart of the payroll process, and an operational manual for the payroll process (non-budgetary funds) for the Faculty of Education, Suan Sunandha Rajabhat University.

Discussion of Research Findings

1. A best practice guideline for the payroll process (non-budgetary funds) at the Faculty of Education, Suan Sunandha Rajabhat University, was established.

2. An operational process with a workflow flowchart for processing payroll (non-budgetary funds) at the Faculty of Education, Suan Sunandha Rajabhat University, was created.

3. A Work Instructions (WI) style operational manual was developed, which can be used by officers at the Faculty of Education, Suan Sunandha Rajabhat University, and enables them to perform each other's duties.

4. Complicated and redundant steps and processes were reduced, allowing for faster and more accurate task completion, and this analysis led to the development of a new operational process.

Recommendations from the Research

1. Present the research findings to supervisors to request the dissemination of the operational process for the benefit of personnel, faculty, and related parties in their performance development and for academic promotion.

2. Implement the process developed from this research in practice to achieve maximum benefit for the Faculty and the university.

3. Promote teamwork and participatory work, allowing all stakeholders to express their opinions and participate in the implementation.

4. Establish a network of personnel who perform duties related to the payroll process (non-budgetary funds) at the Faculty of Education, Suan Sunandha Rajabhat University.

Recommendations for Future Research

1. Future research should be conducted on developing other related work processes within the Finance and Supplies Division of the Faculty of Education, Suan Sunandha Rajabhat University.

2. Future research should be conducted on improving other work processes of the Finance and Supplies Division of the Faculty of Education, Suan Sunandha Rajabhat University.

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