

A COMPARISON OF BUDGET ALLOCATIONS AND EXPENDITURES OF THE COLLEGE OF POLITICS AND GOVERNANCE FOR FISCAL YEARS 2022–2024

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ABSTRACT

This study entitled “*A Comparison of Budget Allocations and Expenditures of the College of Politics and Governance for Fiscal Years 2022–2024*” aims to examine the extent to which budget management achieves institutional objectives. The objectives of the study are fourfold: (1) to compare the allocated revenue budgets of the College of Politics and Governance, Suan Sunandha Rajabhat University, for fiscal years 2022–2024; (2) to compare the allocated revenue budgets classified by strategic plans and annual action plans for fiscal years 2022–2024; (3) to compare revenue expenditures classified by strategic plans and annual action plans for fiscal years 2022–2024; and (4) to identify approaches for improving and enhancing the efficiency of budget management in order to achieve the university’s strategic goals.

The results reveal that, in fiscal year 2022, the remaining balance of the revenue expenditure budget amounted to 903,680 baht for personnel expenses and 16,166,260 Baht for strategic expenditures, resulting in an overall remaining balance of 17,069,940 baht for the College of Politics and Governance. In fiscal year 2023, the remaining balance was 4,823,200 baht for personnel expenses and 11,246,740 Baht for strategic expenditures, with a total remaining balance of 16,069,940 Baht. In fiscal year 2024, the remaining balance comprised 1,976,274 Baht for personnel expenses, 1,489,990 Baht for strategic expenditures, and 18,463,120 baht for annual action plans, resulting in an overall remaining balance of 21,929,384 Baht.

The findings indicate that the College of Politics and Governance has experienced a continuous increase in allocated revenue each year and consistently maintained budget surpluses. This financial condition supports annual salary adjustments and demonstrates the institution’s capacity to sustain future salary increases for at least the next 30 years.

Keywords: budget, comparison, remaining balance

INTRODUCTION

Context of Change and National Policy Framework

Global Context: The contemporary world is undergoing rapid transformations across technological, economic, social, and political dimensions. **National Policy Context:** Thailand has formulated the **20-Year National Strategy (B.E. 2560–2579)**, which aims to achieve security, prosperity, and sustainability in order to realize the national vision of **Thailand 4.0** and to enhance the overall quality of life of its citizens. This strategic framework is consistent with the Constitution of the Kingdom of Thailand B.E. 2560, which mandates national development and reform in accordance with the National Strategy. Accordingly, government agencies and higher education institutions are required to review their missions and formulate 20-year long-term development plans, structured into four five-year phases, in alignment with the following national frameworks: the Twelfth and Thirteenth National Economic and Social Development Plans, the 20-Year National Education Development Plan, national policies on economic, social, and targeted industrial development (10 S-Curve Industries), Higher Education 4.0, and Education 4.0 initiatives.

Administrative Principles: Both public and private sectors have adopted principles of quality management—such as personnel participation and continuous improvement—to enhance organizational efficiency and effectiveness. **Direction and Vision of Suan Sunandha Rajabhat University (SSRU) Institutional Role within the Higher Education System:** Suan Sunandha Rajabhat University (SSRU) is positioned within the higher education system as an institution dedicated to “the production and development of professional and specialized human resources.” **Core Mission:** The university’s primary mission is to produce and develop graduates with specialized expertise, advanced professional competencies, and niche skills that align with national workforce demands. In addition, SSRU emphasizes the development of knowledge and innovation and the effective transfer of such knowledge into practical applications. **Development Direction:** SSRU prioritizes the development of high-quality graduates who possess ethical values and future-oriented skills suited to the digital industrial era, alongside institutional management through digital platforms. **Analytical Tools:** Institutional analysis and strategic planning are conducted using established frameworks, including the 7S Framework, PESTEL Analysis, SWOT Analysis, and the TOWS Matrix. **Vision** “A leader in producing professionals for sustainable social development.” **Transformational Vision (B.E. 2566–2570):** Under its transformational agenda, SSRU aspires to become a “Niche Guru University with a distinctive identity,” with the benchmark of excellence defined as having at least two academic programs ranked among the top ten programs nationally. **Strategic Thrusts and Objectives (Five-Year Strategic Plan: B.E. 2566–2570),** based on contextual analysis and environmental scanning, SSRU has formulated Strategic Thrusts to drive the university toward leadership in professional education, as summarized below.

Strategic Thrust 1: Producing Graduates with Professional Knowledge and Skills **Strategic Objective:** To produce graduates equipped with knowledge and skills aligned with professional standards and responsive to labor market and societal needs. **Key Goals:** Graduates are employed by leading organizations or high value-added industries, or become new entrepreneurs (start-ups). The university offers practice-oriented and work-integrated learning programs. Re-skilling and up-skilling programs are developed to support lifelong learning. Academic programs meet recognized standards and support lifelong learning pathways. Students obtain professional certifications or qualifications aligned with relevant professional bodies. Students possess transferable skills applicable across diverse professional contexts. **Strategic Thrust 2:** Enhancing Operational Performance through

Digital Technology and Good Governance; Strategic Objective: To enhance university operations through secure and modern digital technologies while ensuring governance based on transparency, accountability, and ethical principles. Key Goals: Integrated information technology systems that effectively link institutional data. University management aligned with principles of good governance. Personnel equipped with professional knowledge and competencies applicable to practice. A learning ecosystem that supports the development of professional graduates. **Strategic Thrust 3:** Advancing Academic Works, Research, and Innovation at National and International Levels; Strategic Objective: To publish and disseminate research, innovation, and creative works at national and international levels, with emphasis on professional and applied disciplines. Key Goals comprise of increased value derived from research, innovation, creative works, and inventions; application of research outputs and knowledge for sustainable social development in alignment with the Sustainable Development Goals (SDGs), research activities aligned with the SDGs, collaborative research with domestic and international partners, high-quality research outputs recognized nationally and internationally, and students equipped with knowledge and skills in research, creative work, and innovation. **Strategic Thrust 4:** Building Networks and Managing Resources for Sustainability amid Change Strategic Objective: To enhance collaboration with external organizations and increase revenue in order to improve the efficiency and effectiveness of institutional management. Key Goals include sufficient budgetary resources to support effective university management, active alumni networks contributing to the university's mission, strong collaborative networks that support sustainable institutional development. In this context, the College of Politics and Governance serves as one of the academic units supporting the university's strategic mission in higher education provision.

METHODOLOGY

This study, entitled “The Development of the Operational Planning (Strategic) Process and Annual Action Plans of the College of Politics and Governance, Suan Sunandha Rajabhat University,” employed a quantitative research approach. The research procedures were conducted in the following stages:

1. Population and Sample Selection

1.1 Research Population

The population of this study consisted of expenditure budget data of Suan Sunandha Rajabhat University for the fiscal years B.E. 2565–2567 (2022–2024). The analysis utilized secondary data obtained from the Enterprise Resource Planning System of Suan Sunandha Rajabhat University (ERP-SSRU).

2. Research Instruments

The instruments used in this study focused on quantitative data analysis. The primary research tools included the Enterprise Resource Planning System of Suan Sunandha Rajabhat University (ERP-SSRU) and Microsoft Excel software, which were employed to extract, organize, and analyze budgetary data.

3. Data Collection

3.1 Data Collection Procedures

The researcher collected data from the Enterprise Resource Planning System of Suan Sunandha Rajabhat University (ERP-SSRU), specifically from the expenditure budget report and remaining balance inquiry module (<https://erp.ssrु.ac.th/bg/swbgqy02>), after the university had officially closed the accounts for each fiscal year.

4. Data Analysis and Statistical Techniques

4.1 Analysis of Expenditure Budgets

The analysis of the expenditure budgets of the College of Politics and Governance, Suan Sunandha Rajabhat University, for the fiscal years B.E. 2565–2567 (2022–2024) was conducted using Microsoft Excel software. The budgetary data were processed and organized into analytical tables accompanied by descriptive explanations in order to summarize and present the analytical results. The statistical technique employed in this study was percentage analysis.

4.2 Data Analysis Procedures

Data obtained from this study were analyzed using percentage calculations and were presented in the form of tables and charts, supplemented by narrative descriptions to clearly illustrate the findings.

RESULTS

The comparison of allocated revenue budgets and actual expenditures of the College of Politics and Governance for the fiscal years B.E. 2565–2567 was conducted with the primary objectives of examining differences between allocated revenue budgets and expenditures, categorized by strategic plans and annual operational plans, and of identifying approaches to enhance and improve the efficiency of budget management. The findings of the study can be summarized as follows:

Comparison of Allocated Revenue Budgets of the College of Politics and Governance, Suan Sunandha Rajabhat University, for Fiscal Years B.E. 2565–2567

Fiscal Year	The Revenue Budget of the College of Politics and Governance		
	Amount	Increase/(Decrease)	
		Amount	%
2565	67,698,120	+6,015,370	+ 9.75
2566	69,725,208	+ 2,027,088	+ 2.99
2567	61,264,700	- 8,460,508	- 12.13

Table 1: A Comparison of the Allocated Revenue Budgets of the College of Politics and Governance, Suan Sunandha Rajabhat University, for Fiscal Years B.E. 2565-2567

Annual Performance Report on the Implementation of the Expenditure Budget (Revenue Funds) for Fiscal Year 2565

Item	Off-Budget Funds (Revenue Funds)		
	Off-Budget Funds (Revenue Funds)	Operating Expenditure	Remaining Budget
Government Personnel Expenditure	20,081,800	19,178,120	903,680
Strategic Programs	47,616,320	31,450,060	16,166,260
Total Budget	67,698,120	50,628,180	17,069,940

Table 2 presents the results of the operating budget performance (income-based budget) for the fiscal year 2022. The findings indicate that expenditures for government personnel resulted in a remaining balance of 903,680 Baht, while strategic expenditures recorded a remaining balance of 16,166,260 Baht. Overall, the College of Politics and Governance reported a total remaining budget of 17,069,940 Baht for the fiscal year B.E. 2565.

Report on the Operating Budget Performance (Income-Based Budget) for Fiscal Year B.E. 2566

Item	Off-Budget Funds (Income-Based Revenue)		
	Budget Allocation Division	Operating Expenditures	Remaining Budget
Government Personnel Expenditures	20,001,320	15,178,120	4,823,200
Strategic Programs	47,696,800	36,450,060	11,246,740
Total Budget	67,698,120	51,628,180	16,069,940

Table 3 presents the results of the operating expenditure budget (own-source revenue) for the fiscal year B.E. 2566. The findings indicate that the government personnel category recorded a remaining balance of 4,823,200 baht, while the strategic programs category had a remaining balance of 11,246,740 baht. Overall, the College of Politics and Governance reported a total remaining budget of 16,069,940 baht for the fiscal year B.E. 2566.

**Report on the Results of Operating Expenditure Budget Implementation (Own-Source Revenue) for
Fiscal Year B.E. 2567**

Item	Off-Budget Funds (Income-Based Revenue)		
	Budget Allocation Division	Operating Expenditures	Remaining Budget
Government Personnel Expenditures	22,121,520	20,145,246	1,976,274
Strategic Programs	2,535,000	1,045,010	1,489,990
Annual Action Plan	34,913,180	16,450,060	18,463,120
Total Budget Allocation	59,569,700	37,640,316	21,929,384

Table 4 presents the results of the operating expenditure budget implementation (own-source revenue) for fiscal year B.E. 2567. The findings indicate that the remaining balance for government personnel expenditures amounted to 1,976,274 Baht, while the strategic expenditures showed a remaining balance of 1,489,990 Baht. In addition, the annual action plan recorded a remaining balance of 18,463,120 Baht. Overall, the College of Politics and Governance reported a total remaining budget of 21,929,384 Baht for fiscal year B.E. 2567.

Results of the Analysis of Approaches to Enhancing and Improving the Efficiency of Budget Management to Achieve the University's Strategic Goals

- Achieving institutional objectives: Suan Sunandha Rajabhat University allocates a larger proportion of its budget to own-source revenue than to government budget allocations, with a continuing trend of declining government funding. In particular, a substantial share of the budget is allocated to personnel expenditures, especially salaries. Therefore, the College should enhance the efficiency of human resource management, actively seek to increase revenue from various sources, identify additional funding opportunities, establish cost-saving measures, and reduce unnecessary expenditures. These considerations will be increasingly important for sustainable financial management in the future.

- Alignment of budget allocation with strategic missions: The College allocates a greater portion of its budget to teaching and learning activities than to research and academic services, despite these being core missions of the College in producing research outputs and graduates in alignment with national strategies. Accordingly, greater budgetary support should be allocated to research and academic service activities to strengthen the College's contribution to national development goals.

- Awareness of effective budget utilization: The university should place strong emphasis on efficient and value-for-money use of allocated budgets. Budget implementation should strictly adhere to approved expenditure categories, projects, action plans, and strategic frameworks to ensure that financial resources are effectively utilized and aligned with the College's stated objectives.

CONCLUSION AND FUTURE WORK

The comparison of allocated budgets and expenditures of the College of Politics and Governance for fiscal years 2022–2024 had the following objectives: 1) To examine and compare the allocated budgets (own-source revenue) of the College of Politics and Governance, Suan Sunandha Rajabhat University, for the fiscal years

2022–2024. 2) To examine and compare the allocated budgets (own-source revenue) of the College of Politics and Governance, Suan Sunandha Rajabhat University, classified by strategic plans and annual action plans for the fiscal years 2022–2024. 3) To examine and compare budget expenditures (own-source revenue) of the College of Politics and Governance, Suan Sunandha Rajabhat University, classified by strategic plans and annual action plans for the fiscal years 2022–2024. And 4) To identify approaches for developing and improving the efficiency of budget management in order to achieve the goals set by the university.

SUMMARY OF RESEARCH FINDINGS

The College of Politics and Governance, Suan Sunandha Rajabhat University, received an allocated budget from own-source revenue amounting to 67,698,120 Baht in fiscal year B.E. 2565, representing an increase of 6,015,370 Baht from fiscal year B.E.2564, equivalent to 9.75 percent. In fiscal year B.E.2566, the allocated budget increased to 69,725,208 Baht, an increase of 2,027,088 baht from fiscal year B.E. 2565, or 2.99 percent. However, in fiscal year B.E. 2567, the allocated budget decreased to 61,264,700 Baht, reflecting a reduction of 8,460,508 Baht from fiscal year B.E.2566, equivalent to a 12.13 percent decrease.

Allocated Budget (Own-Source Revenue) of the College of Politics and Governance, Suan Sunandha Rajabhat University, disaggregated by strategic plans for fiscal year 2022, indicates that the budget for salaries, administrative position allowances, and academic position allowances amounted to 20,081,800 Baht, accounting for 29.66 percent of the total allocation. The budget allocated to Strategic Plan 1: Developing the College as a Niche Institution and Producing Professional Graduates totaled 45,816,320 Baht, representing 67.68 percent of the total budget. Meanwhile, the budget allocated to Strategic Plan 2: Promoting National and International Research and Innovation for Sustainable Quality of Life, Economy, and Society amounted to 1,200,000 Baht, accounting for 1.78 percent. Finally, Strategic Plan 3: Strengthening Networks and Expanding International Recognition received an allocation of 600,000 Baht, representing 0.88 percent of the total budget.

The allocation of the own-source revenue budget of the College of Politics and Governance, Suan Sunandha Rajabhat University, classified by strategic plans for Fiscal Year B.E. 2566, indicates that the budget allocated for salaries, administrative position allowances, and academic position allowances amounted to 20,001,320 Baht, accounting for 29.54% of the total budget. The budget allocated to Strategic Plan 1: Developing the University as a Niche (Atakatta) Institution and Producing Professional Graduates totaled 46,296,800 baht, representing 68.39%. The allocation for Strategic Plan 2: Creating National and International Research and Innovation for Sustainable Quality of Life, Economy, and Society amounted to 950,000 Baht, accounting for 1.40%, while Strategic Plan 3: Building Networks and Expanding Recognition received 450,000 Baht, equivalent to 0.66% of the total budget.

For Fiscal Year B.E. 2567, the allocation of the own-source revenue budget of the College of Politics and Governance, classified by strategic plans, revealed that the budget for salaries, administrative position allowances, and academic position allowances was 22,183,470 Baht, accounting for 37.14% of the total budget. The allocation for Strategic Plan 1: Producing Graduates with Specialized Expertise and Developing a Professional Workforce with Ethics and Integrity amounted to 350,000 baht, representing 1.42%. The budget allocated to Strategic Plan 2: Developing Educational Management Systems, Creating Learning Innovations, and Enhancing Administrative Management to Meet International Standards totaled 1,645,000 Baht, accounting for 6.65%.The allocation for Strategic Plan 3: Conducting Research and Creating National and International Innovations and Creative Works

for Sustainable Utilization amounted to 140,000 Baht, representing 0.57%, while Strategic Plan 4: Building Networks and Providing Academic Services to Drive National Strategies received 400,000 Baht, accounting for 1.62%. In addition, the annual operational plans were allocated as follows: instructional management received 32,475,180 Baht, representing 54.52%, administrative management received 998,000 Baht which is equivalent to 1.68%, research received 1,400,000 Baht (2.35%), and academic services and cultural preservation received 40,000 Baht, accounting for 0.07% of the total budget.

DISCUSSION

The results of the operating expenditure budget implementation (own-source revenue) for Fiscal Year B.E. 2565 indicate that the remaining balance for government personnel expenditures amounted to 903,680 Baht, while the strategic expenditure category recorded a remaining balance of 16,166,260 Baht. Overall, the College of Politics and Governance reported a total budget surplus of 17,069,940 Baht for the fiscal year. Similarly, in Fiscal Year B.E. 2566, the remaining balance for government personnel expenditures increased to 4,823,200 Baht, while the strategic expenditure category showed a remaining balance of 11,246,740 Baht. Consequently, the total budget surplus of the College amounted to 16,069,940 Baht for that year. For Fiscal Year B.E. 2567, the findings reveal a remaining balance of 1,976,274 Baht in government personnel expenditures, 1,489,990 Baht in strategic expenditures, and 18,463,120 Baht in annual operational plans. In aggregate, the College recorded a total budget surplus of 21,929,384 Baht for the fiscal year. These findings demonstrate that the College of Politics and Governance consistently generated sufficient own-source revenue and maintained a budget surplus across all three fiscal years examined. The continuous presence of unspent funds reflects the College's financial stability and its capacity for effective budgetary control. Moreover, the sustained budget surplus suggests the institution's potential to support annual salary adjustments and long-term personnel compensation planning, extending for no less than 30 years in the future. The results of this study are consistent with the findings of Rungaroon Jongthawornwithaya and Jutamas Ch. Sorapong, whose study on Budget Expenditure Analysis of Mahidol University for Fiscal Years B.E. 2558–2562 similarly reported consistent budget surpluses and emphasized the importance of prudent financial management in higher education institutions.

RECOMMENDATIONS

1. The College should actively seek additional funding sources to support its operations, as government budget allocations alone are insufficient to sustain long-term institutional development. Alternative funding may be obtained from both domestic and international organizations. Generating additional revenue has become increasingly challenging due to declining student enrollment; therefore, the College should emphasize curriculum development, the creation of commercially viable innovations, the expansion of online teaching and learning platforms, and the provision of online training and seminar programs. Furthermore, enhanced public relations and marketing strategies should be implemented to increase awareness of the University's academic products and services. Collaboration with private-sector partners in developing new initiatives is also recommended. In parallel, effective budget control and the reduction of unnecessary expenditures should be prioritized, such as outsourcing certain services to private companies instead of hiring permanent staff to reduce salary and welfare costs, as well as leasing equipment to minimize maintenance expenses and depreciation costs.

2. Budget management should be strategically aligned with the College's vision to ensure the achievement of institutional goals. Budget allocation should be distributed more evenly across multiple strategic areas,

supported by systematic planning, budget management, and the analysis of strengths, weaknesses, opportunities, and constraints in financial administration. Regular reviews and evaluations of the College's strategic plans at the operational level are essential to ensure effective implementation across all missions and to facilitate progress toward the defined objectives.

3. The College and its departments should systematically analyze annual budget allocation data to inform future budget planning. Such evidence-based analysis will enhance the efficiency and effectiveness of budget allocation and improve financial decision-making on an annual basis.

4. The College should organize training programs to enhance knowledge, understanding, and awareness among departments regarding performance-based and strategy-driven budgeting. Strengthening such competencies will enable academic units to better align their activities with institutional strategies and performance outcomes.

5. The College should provide guidance and training on annual expenditure budget preparation to academic programs and departments. This will foster a clearer understanding of the importance of budget planning, promote responsible budget utilization, and ensure that allocated resources are used efficiently, effectively, and in a cost-effective manner.

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