

A STUDY OF USER SATISFACTION WITH THE GUIDELINE DOCUMENTS FOR BUDGET DISBURSEMENT IN PROJECT IMPLEMENTATION OF THE RESEARCH AND DEVELOPMENT INSTITUTE

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Abstract

This study aimed to examine user satisfaction with the disbursement guideline document for revenue-funded project management of the Research and Development Institute. The guideline was developed to facilitate project implementation and budget disbursement processes. The sample consisted of 20 individuals involved in project management and budget disbursement, including 5 males and 15 females. A questionnaire was used as the research instrument, and the data were analyzed using descriptive statistics, namely frequency, percentage, mean, and standard deviation. The results indicated that the overall level of user satisfaction with the guideline document was high (mean = 4.38). The highest level of satisfaction was found in the aspect of practical usefulness (mean = 4.55), followed by ease of use (mean = 4.45) and clarity of content (mean = 4.30). Overall, users expressed high satisfaction with the document in terms of content clarity, information completeness, and suitability for practical application. However, some respondents suggested that the document should include more illustrative examples and be presented in a more concise and user-friendly format. The findings highlight the important role of the disbursement guideline document in supporting effective budget and financial management, reducing errors in disbursement procedures, and enhancing efficiency and transparency in project implementation. The results of this study can be used to improve and further develop the guideline document and may serve as a reference for developing budget management manuals or online resources in other organizations.

Keywords: User Satisfaction, Budget Disbursement, Guideline Document, Project Management, Revenue Budget

Introduction

The Research and Development Institute has developed a disbursement guideline document to provide guidance for relevant personnel in preparing revenue-budget disbursement documents for project implementation in compliance with government regulations. The document plays an important role in reducing errors, enhancing understanding, and improving the efficiency of the disbursement process. However, there is currently no empirical evidence reflecting users' opinions or levels of satisfaction with the guideline document. Therefore, this study is significant for evaluating the quality of the document and for providing information to support its improvement and further development in the future.

Research Objectives

1. To examine the level of user satisfaction with the disbursement guideline document for revenue-funded project management of the Research and Development Institute Objective
2. To analyze the factors affecting user satisfaction with the disbursement guideline document.
3. To propose recommendations for improving and enhancing the effectiveness of the disbursement guideline document.

Scope of the Research

1. Population Scope

The population of this study consists of personnel of the Research and Development Institute and/or individuals involved in project management and revenue-budget disbursement who have used the disbursement guideline document. The sample was selected from the population based on specified criteria, using random sampling or purposive sampling as appropriate.

2. Variable Scope

Independent Variables: Characteristics of document users, such as job position, experience in project management, and experience in budget disbursement

Dependent Variable: Level of user satisfaction with the disbursement guideline document

3. Time Scope

Data collection and research activities were carried out during the period from 1 October 2024 to 30 September 2025.

Literature Review

Public sector budget management, particularly the disbursement of revenue-based budgets, must be conducted in accordance with rules, regulations, and criteria established by government authorities to ensure accuracy, transparency, and accountability. Disbursement guideline documents serve as an important tool for communicating procedures, operational practices, and required forms to responsible personnel. These guidelines help ensure consistency in operations, reduce errors, and enhance the efficiency of administrative processes.

The concept of user satisfaction is a key framework used to evaluate the effectiveness of documents or tools that support work processes. User satisfaction is assessed based on the actual users' experiences, perceptions, and opinions. A high level of user satisfaction influences users' attitudes, their willingness to apply the document in practice, and contributes to continuous improvement in work quality.

Research Methodology

This study employed a quantitative research approach. The population consisted of personnel of the Research and Development Institute who were involved in project implementation and budget disbursement. A sample of 20 participants was selected using purposive sampling. The research instrument was a questionnaire divided into three parts: 1. demographic information, 2. user satisfaction across five dimensions (clarity, completeness, ease of use, practical usefulness, and document format), and 3. open-ended suggestions. A five-point Likert scale was used to measure satisfaction levels. Data were analyzed using descriptive statistics, including mean and standard deviation.

The data analysis of the respondents' satisfaction was conducted as follows:

1. The data obtained from the questionnaires, which used a five-point Likert scale ranging from the lowest to the highest level of satisfaction, were coded by assigning scores from 1 to 5.
2. The questionnaire data were analyzed to calculate percentages, mean scores, and standard deviations.
3. The results of the data analysis were interpreted by classifying the mean scores into levels of satisfaction, ranging from the highest level of satisfaction to the lowest level of satisfaction.

Research Results

Part 1: General Information of the Respondents

The total sample size in this study consisted of 20 respondents. Their general characteristics are described as follows.

Gender

- Male: 5 respondents (25%)
- Female: 15 respondents (75%)

Age

- Under 30 years: 6 respondents (30%)
- 31–40 years: 8 respondents (40%)
- 41–50 years: 4 respondents (20%)
- Over 50 years: 2 respondents (10%)

Position

- Staff: 10 respondents (50%)
- Project Leader: 6 respondents (30%)
- Document Reviewer: 3 respondents (15%)
- Others: 1 respondent (5%)

Experience in Using the Reimbursement Guideline Document

- Less than 1 year: 6 respondents (30%)
- 1–3 years: 10 respondents (50%)
- More than 3 years: 4 respondents (20%)

Part 2: Satisfaction with the Reimbursement Guideline Document

Based on the analysis of the questionnaire data using descriptive statistics, including mean and standard deviation, the results are presented as follows.

Satisfaction with the Reimbursement Guideline Document (n = 20)

No.	Evaluation Aspects	Mean	S.D.	Level of Satisfaction
1	Clarity of content	4.30	0.48	High
2	Completeness of information	4.25	0.50	High
3	Ease of use	4.45	0.47	High
4	Practical usefulness	4.55	0.42	High
5	Appropriateness of document format	4.35	0.49	High
Overall Mean		4.38	0.47	High

Discussion

From the study of user satisfaction with the reimbursement guideline document for project implementation under the revenue budget of the Research and Development Institute, based on a sample of 20 respondents, it was found that the majority of users were female, accounting for 75 percent, and were aged between 31 and 40 years. This group represents working-age personnel who play direct roles in document preparation, project management, and budget disbursement. This finding is consistent with the study by Sirikhwan Phonwijit (2019), which reported that most personnel involved in financial and documentary work are working-age individuals with experience and are able to appropriately evaluate service quality.

The results further revealed that the overall level of satisfaction with the reimbursement guideline document was at a high level, with an overall mean score of 4.38. This indicates that the developed reimbursement guideline document effectively meets users' needs in terms of content, clarity of procedures, and applicability to actual work practices. This finding is consistent with the concept proposed by Harnsongkanit & Thananithisak (2021), who stated that user satisfaction arises from the perceived quality of services received; when service performance meets or exceeds expectations, a high level of satisfaction is achieved.

When considering the results by individual aspects, the highest level of satisfaction was found in the aspect of practical usefulness, with a mean score of 4.55. This reflects that users perceived the reimbursement guideline document as a practical tool that supports work operations, helps reduce errors, and enhances confidence in financial and budgetary management. This result is consistent with the findings of Rikharom (2019), which indicated that manuals or operational guidelines that can be effectively applied in practice lead to higher levels of user satisfaction compared to other aspects.

However, based on the respondents' suggestions, users expressed a need for improvements in the document's presentation format and the inclusion of more illustrative examples to enhance clarity and ease of understanding. This finding is consistent with the study by Leela-adisorn (2023), which indicated that clear document presentation formats and the use of practical examples help reduce confusion in work practices and significantly contribute to higher levels of user satisfaction.

In addition, the findings of this study are consistent with the research conducted by Pajika and Poompruk (2022), which found that systematic document formatting, the use of headings, tables, and clear structural organization enable users to search for information more conveniently and efficiently. These factors are considered important contributors to user satisfaction in document-related and financial services (Crudu & MoldStud Research Team, 2025).

Furthermore, the evaluation of user satisfaction with the developed guideline document was conducted using a process improvement approach in conjunction with a review of financial regulations and related documents. The informants consisted of personnel responsible for financial and administrative tasks, as well as relevant stakeholders. The evaluation tool was a satisfaction assessment questionnaire. The results of the guideline development indicated that the proposed guideline helped improve the accuracy and completeness of document preparation, reduce common errors, and enhance users' understanding of procedural steps. These findings are consistent with the study by Manawakul & Choopak (2025).

In conclusion, the results of this study demonstrate that the reimbursement guideline document is of good quality and provides overall benefits to work practices, and that the findings are consistent with related domestic research. Nevertheless, improving the document's presentation format and incorporating clearer practical examples would further enhance users' understanding, ease of use, and overall satisfaction in the future.

Recommendations

Based on the results of the study on user satisfaction with the reimbursement guideline document for project implementation under the revenue budget of the Research and Development Institute, it was found that users demonstrated a high overall level of satisfaction and perceived the document as useful for practical application. However, in order to enhance the effectiveness of the reimbursement guideline document and better meet users' needs, the following recommendations are proposed.

1. Practical Recommendations

1.1 The presentation format of the reimbursement guideline document should be further improved to enhance systematic organization. This may include clearer structuring of headings and subheadings, as well as the use of tables, flowcharts, or summarized reimbursement procedures to facilitate understanding and enable users to search for information more conveniently and efficiently.

1.2 Practical examples of document completion and illustrative case studies should be included in each step of the reimbursement process in order to reduce confusion and operational errors, particularly among users with varying levels of experience.

1.3 The reimbursement guideline document should be regularly reviewed and updated to ensure consistency with current financial regulations, policies, and budgetary practices.

1.4 Appropriate support channels should be established to provide consultation and respond to inquiries related to the reimbursement guideline document, such as online manuals, frequently asked questions (FAQs), or designated coordinators, in order to support effective document utilization.

2. Recommendations for Future Research

2.1 Future studies should expand the sample size to include a wider range of departments or user groups in order to enhance the generalizability and broader applicability of the research findings.

2.2 Additional factors that may influence user satisfaction with the reimbursement guideline document should be examined, such as work experience, knowledge of financial regulations, or support from information technology systems.

2.3 Future research should compare user satisfaction before and after improvements to the reimbursement guideline document in order to more concretely assess the outcomes of document development and revision.

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