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Research on the problems and countermeasures of university budget performance management under the background of "Double First Class"

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Abstract

The Outline of the National Medium- and Long-term Education Reform and Development Plan (2010-2020) clearly points out that "colleges and universities should speed up the construction of first-class universities and disciplines, improve the management mode, introduce competition mechanism, implement performance evaluation, and conduct dynamic management". Therefore, under the background of China's development strategy of "building a powerful country in education" and the promotion of colleges and universities to speed up the construction of double first-class, the introduction of budget performance management in colleges and universities will promote the better and faster development of colleges and universities, provide better teaching services, cultivate more outstanding talents, and further accelerate the connotation development of colleges and universities. Based on the analysis of the problems and causes in the budget performance management of colleges and universities in China at the present stage, this paper discusses the specific countermeasures for colleges and universities to improve their budget performance management level under the national comprehensive budget performance management system from the aspects of capital management requirements, budget resource allocation, and the application of budget performance evaluation results.

Keywords: Double first class; Higher education; Budget performance; Budget performance management

1. Introduction

The institutions of higher learning in China are not profit making institutions and bear the obligation of public social services. They have not been required to account for education costs for a long time. Therefore, the institutions of higher learning have always lacked the concept of the effect of the use of financial funds, and have not paid enough attention to the effect and benefit of the financial budget expenditure invested in education. Colleges and universities are in constant demand for the total amount of financial budget funds, but they do not pay attention to the use efficiency, resulting in ineffective management of budget performance. Based on this, this paper analyzes the contents and results of the budget performance management related to the questionnaire on budget allocation system of dozens of double first-class universities, and combines the needs and suggestions put forward by some universities themselves, summarizes and puts forward countermeasures and suggestions that are more in line with the actual needs of universities in China [1].

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2. Current Situation of Budget Performance Management in Colleges and Universities

2.1. The central financial fund management requirements should be more in line with the actual situation of colleges and universities

Our colleges and universities not only undertake the task of cultivating excellent talents, but also undertake a lot of scientific research work. It is well known that most of the scientific research work can not be achieved in a short time. For these scientific research projects with long cycle and long year span, the current budgeting method cannot accurately measure the actual budget performance of scientific research projects. Colleges and universities are also responsible for teaching and scientific research, and teaching and scientific research will take a long time to see the teaching results and social benefits. The budget performance evaluation shall be carried out at the end of each budget year for the investment of special financial funds. However, some projects with long time span and cycle have just started or used a small part of funds, and no performance effect can be seen at the time point of budget performance evaluation. The actual situation of the use of financial funds in colleges and universities does not meet the management requirements of financial funds, so the budget performance evaluation results of financial funds are not fair enough, and it is difficult to really track the effect of financial budget funds.

2.2. The allocation of budget resources in colleges and universities needs to be more scientific and effective

From the current situation of the development of colleges and universities, the shortage of the total amount of financial budget funds and the inefficient allocation of budget resources coexist. The increasing cost of running colleges and universities makes the contradiction between supply and demand of financial funds of colleges and universities more serious. There is a lack of institutional standards for the distribution of various resources in the school. Some departments are short of resources, while others are idle and relatively wasteful, which is not conducive to the evaluation of the overall performance level of the school [2]. At present, the budget revenue of colleges and universities cannot be based on the performance evaluation results of colleges and universities, and the budget allocation of the central government does not strictly match the performance evaluation results of colleges and universities. The effectiveness of various evaluation results of colleges and universities by the competent department is too long, which makes some colleges and universities always be able to allocate more budget funds and get more policy support, while others are more difficult to obtain additional financial support. However, the competent department did not carry out more strict budget performance evaluation on those universities with more budget funds, and did not form a dynamic budget performance evaluation mechanism [3].

2.3. The application of budget performance evaluation results needs to be further deepened

The application of performance evaluation results is the last step of budget performance management. The application of performance evaluation results is directly related to the "performance" of performance evaluation and is the top priority of performance evaluation. In recent years, although China's performance evaluation reform continues to advance, the application of performance evaluation results has not made substantive progress. The performance evaluation of colleges and universities mainly adopts two methods: self-evaluation and third-party intermediary evaluation of key projects. Most of the project evaluation work is still basically in the stage of reflecting the situation and looking for problems, and has not really been used for other purposes such as college budget preparation and review, establishing and departmental reward and punishment mechanisms, thus forming a "closed-loop management" of performance evaluation from "budget preparation and review to application of evaluation results". At the same time, performance evaluation and budget management also exist "two skins" to a certain extent. China vigorously promotes comprehensive budget performance management and reforms the budget management model. The key and difficult point of the whole process of budget performance management is the performance evaluation stage, but ultimately it is also for the implementation and application of the performance evaluation results. With the reform of the financial system, financial budget funds should not only be legal and compliant, but also be used efficiently. To judge these indicators, we need a complete evaluation system, not simply complete the evaluation. How to use the results is the most important.

3. Suggestions on Improving the Budget Performance Management of Colleges and Universities in China

3.1. The matching degree between the financial budget fund management requirements and the actual situation of colleges and universities needs to be improved

With the continuous development of colleges and universities in China in terms of school scale, discipline construction and talent training, the demand for financial budget funds is growing. However, through this survey and questionnaire survey of dozens of colleges and universities, it is found that the management requirements of the central financial budget funds are not quite consistent with the actual situation of colleges and universities. It is suggested that relevant regulations should be adjusted to meet the requirements of daily teaching, scientific research and administrative work of colleges and universities, and promote the connotative development of colleges and universities. For example, the time point of budget performance evaluation in colleges and universities should be determined according to the time characteristics of teaching and research activities. The performance management of budget funds for scientific research projects in colleges and universities should not be carried out immediately after the completion of projects due to their own characteristics and laws, such as long duration of scientific research projects and slow output results. If the management requirements of financial budget funds are more consistent with the actual situation of colleges and universities, the output performance of budget funds will be more accurately evaluated, which can better evaluate the performance of colleges and universities in using budget funds to run schools, and conform to the real situation of the budget performance of colleges and universities.

3.2. Continue to increase the investment in higher education and increase the autonomy of colleges and universities

Under the construction background of "double first-class", we should not only continue to increase our investment in higher education, but also more emancipate the autonomy of colleges and universities, flexibly entrust more responsibilities, continue to improve the ability of colleges and universities to run schools, and ultimately improve the overall performance level of colleges and universities. The roles of government and universities should be clarified. China's universities should also expand the autonomy of colleges and functional departments, speed up the improvement of the two-level management system of colleges and universities, and improve the level of performance [4]. For example, in the special funds for the construction of world-class universities (disciplines) and characteristic development guidance of central colleges and universities, for the construction funds of disciplines construction, talent training and other projects, the management method of combining college coordination and school supervision is adopted, which changes the previous decentralized investment method and gives the college more autonomy; A project is set up with the college as a unit. Each college establishes a project leading group composed of party and government leaders, key teachers, etc., which is fully responsible for the construction tasks undertaken by the college and is responsible for determining major issues in the project construction. In combination with the comprehensive budget reform of the college, the restrictions on the use of funds were relaxed and the annual budget management was strictly enforced.

3.3. Constantly increase the application of budget performance evaluation results

Colleges and universities should increase the application of budget performance evaluation results. In budget performance management, if there are only the previous processes such as budgeting, the effectiveness of budget management may be greatly reduced. Colleges and universities should constantly increase the application of budget performance evaluation results and promote the implementation and application of evaluation results. Make the stakeholders related to the development of colleges and universities self-consciously restrain their own behavior, improve work efficiency, complete the budget performance indicators of colleges and universities, realize the tasks and objectives of colleges and universities, and improve the performance of colleges and universities [5]. It is suggested that universities should first make the budget allocation system classified according to the evaluation results in the top-level design of budget performance evaluation. For universities with good evaluation results, priority should be given to budget funds. For universities with unsatisfactory performance results, corresponding punishment measures should be implemented to force universities to constantly strengthen their own budget performance management level. Secondly, we should establish and improve the feedback mechanism of performance evaluation results, so that timely evaluation, immediate feedback and notification are in place. We should also implement the rectification responsibility system after universities get the evaluation results, and put the rectification task at the head of people, so as to better improve performance.

4. Conclusion

Through the analysis of this paper, colleges and universities should improve the matching degree between the financial budget fund management requirements and the actual situation of colleges and universities; Continue to increase the investment in higher education and increase the autonomy of colleges and universities; We will continue to improve and optimize the application of budget performance evaluation results in three aspects, so that the financial funds of colleges and universities will be "effective when spending money, and accountable when ineffective". Further achieve the goal of "budget preparation, budget implementation monitoring, budget completion evaluation, evaluation results feedback, feedback results application"

Compliance with ethical standards

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