

Research on the Construction of Evaluation Index System of Budget Performance in Higher Vocational Colleges

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Keywords: Higher vocational colleges, Budget, Performance, System construction

Abstract: Budget performance evaluation is an effective management method. The use of budget performance evaluation methods in higher vocational colleges plays an important role in the management of schools. The actual implementation of budget performance evaluation in higher vocational colleges needs to be combined with the actual situation of the school, formulate a scientific, reasonable and effective evaluation method, establish a complete evaluation system, and conduct detailed analysis of related problems in the management process of higher vocational colleges. Analyze and formulate corresponding solutions to effectively help college management, budget performance evaluation assists the development of vocational colleges, solve existing problems, promote the long-term development of vocational colleges, and ensure the reliability of management in all aspects of the school. This article analyzes the construction of the budget performance evaluation index system of higher vocational colleges, explores related strategies and measures, and provides references and suggestions for the arrangement of higher vocational colleges.

1. Introduction

With the improvement of my country's education level, the number of higher vocational colleges has gradually increased, and the number of enrollment has been continuously expanded every year, so the scale of running schools has gradually expanded. If the teaching quality of higher vocational colleges is to be guaranteed to a good level, the state needs to ensure sufficient investment in the educational funds of higher vocational schools. However, as the number of students increases, the state's financial allocations increase, and related budget management issues are also gradually revealed. The budgeting of funds is an important task in financial management, ensuring that the budgeting of funds can effectively ensure the quality of financial management. Higher vocational colleges have always imposed strict requirements on financial management, so budget-related work also needs to be controlled. However, the construction of the budget performance evaluation index system of some higher vocational colleges has not been fully established. Therefore, there are certain problems in related work. It is also necessary for higher vocational colleges to improve relevant systems in time and build a reasonable system to ensure the safety and reliability of financial management.

2. The Research on Budget Performance Evaluation in Higher Vocational Colleges is Not Detailed Enough

At present, there are not many researches on budget performance evaluation in higher vocational colleges in our country. Through inquiries on various professional literature studies, we can understand that although higher vocational colleges have some achievements in budget performance evaluation research, there are still deficiencies. Place. Some of the research angles are too broad, and the research focus is not really grasped. Moreover, the research on budget performance evaluation indicators has not really reached a unified standard conclusion. Therefore, the research results obtained in the research process cannot be relevant to the higher vocational colleges. Management can really help. And because there are too many budget performance evaluation methods, there is no focused analysis on related research, because different evaluation methods have their own characteristics, but also have advantages and disadvantages, which require detailed analysis, so the related research is not detailed enough. It is less helpful for higher vocational colleges [1].

3. The Content of the Budget Performance Evaluation Index System of Higher Vocational Colleges

Higher vocational colleges should analyze the work plan related to the budget performance evaluation indicator system from multiple links of the work, adjust the actual financial situation of the school, and establish a scientific, reasonable and complete indicator system to prevent indicators from being affected by a certain link. If the formulation is not accurate and affects the use of the overall index system, it must be combined with relevant literature and research to formulate qualified evaluation indicators.

3.1 Budget Preparation Link

The budget preparation link is the beginning link of the related work of budget performance evaluation. When selecting relevant indicators, the overall effect of the financial budget should be considered. The research and analysis of this link must focus on the integrity, and the selected indicators must be representative of the school's financial related units and The general content of the work can reflect the performance goals of the school unit. Generally, indicators such as the self-sufficiency rate of funds and the proportion of financial subsidy income to the total income can be selected. The selection of the indicator in this link needs to ensure that all aspects of the relevant work are included, improve the reliability of the indicator, and ensure the normal progress of the relevant work [2].

3.2 Budget Implementation Link

The indicators selected in the budget execution link must be able to truly represent the actual implementation of the financial budget, and track, supervise and manage the actual financial budget implementation and finally feedback. The actual financial expenditure of higher vocational colleges lies in the purchase of teaching resources, expenditures on scientific research results, income, and the allocation of related resources of the colleges. Therefore, the selection of indicators should also be analyzed from these aspects, and indicators that can reflect their financial budget status should be selected. Teaching generally includes the flow of daily teaching funds. The selected indicators require a reasonable evaluation of the efficiency of the use of funds, such as the ratio of teaching reform expenditures to daily teaching expenditures, the amount of special teaching equipment per student, and the average experimental funding per student. Scientific research generally includes awards for scientific research experiments, income and expenditures for scientific research, and per capita scientific research results of teachers. Therefore, the selection of indicators also needs to

combine these four aspects to ensure that indicators can fully reflect their actual conditions. The resource allocation indicators must reflect the actual allocation of all resources of the colleges and universities, and conduct related research and analysis on the actual related capital situation and capital flow in various aspects such as the teacher-student ratio, the growth rate of fixed assets, and related construction projects. Make relevant indicators in line with resource allocation.

3.3 Final Accounts

The final accounting link is the result of the execution of the financial budget. Therefore, the indicators selected in the final accounting link must clearly reflect the actual situation of the budget results. The indicators in this link must be selected reasonably, and the evaluation of the indicators can be used to evaluate the next stage of the budget. The plan is adjusted. Generally, the selection of indicators in this link includes five indicators such as the growth rate of the total expenditure in the final accounts and the completion rate of the total expenditure budget, which can truly reflect the effect of the actual implementation of the financial budget [3].

4. Common Methods of Budget Performance Evaluation Indicators

4.1 Key Performance Indicator Method (Kpi)

KPI is an indicator to analyze and measure the actual situation of work performance, but its evaluation indicators are relatively simple, mainly to evaluate several key aspects with strong actual effects. If there are more management and evaluation content, KPIs can be used. It is possible to carry out detailed index evaluation on key aspects, which is helpful to improve work efficiency. However, due to the focus on the key aspects, there are subtle links that may not be discovered, so this method has advantages and disadvantages.

4.2 Balanced Scorecard Method (Bsc)

BSC is known as the most important management tool and method in the world in the past 75 years. It can reflect many connected or negative data situations, similar to the parallel situation between financial and non-financial, the balance between long-term and short-term goals, and the results Compared with a single financial indicator, it can measure all actual work conditions in many aspects such as process balance. The indicators of BSC have added the actual situation of daily related work. The indicators can better reflect the daily operation status of related work. The content of the assessment is enriched, the actual use results are more rigorous, and the performance budget goals of higher vocational colleges are layered. , Through multiple aspects to measure, effectively strengthen the management of higher vocational colleges.

5. Optimize the Budget Performance Evaluation Strategy of Higher Vocational Colleges

5.1 Establish a Qualified Management Organization

The work related to budget performance requires analysis of various information and data. Therefore, a single department cannot fully grasp all the information and make timely processing. Related work will lag behind. Therefore, the school needs to establish a complete management Institutions, for timely processing of the collection and analysis of relevant data. The financial department needs to carry out the actual implementation of the school budget, so it belongs to the first-level management organization in terms of budget performance-related work. In addition, the

school must scientifically improve it, formulate corresponding evaluation methods, improve the management system, and the budget performance evaluation related work can be carried out smoothly. At the same time, according to the related work between different departments, the secondary management agency can be formulated to evaluate the budget performance. Evaluate the distribution of management work in different departments and effectively adjust the smooth progress of the work [4].

5.2 Strictly Regulate Accounting Work

The scope of accounting work involves many aspects of financial management, and has a certain design for personnel accounting and supervision systems. The economic flow business of higher vocational colleges will have a certain connection with the basic work of accounting. The work related to budget performance evaluation falls within the management and production scope of the financial department. The final evaluation and analysis need to be completed by the financial department, and the financial department's work on indicators is closely related to the basic work of accounting, so only the basic work of strictly standardizing accounting. In order to ensure the accuracy and reliability of the data and information, do a good job in related management, and provide help for the management of higher vocational colleges.

5.3 Establish a Scientific Indicator Method

The commonly used scientific indicator methods are the key performance indicator method and the balanced scorecard method, both of which have their own advantages. Good use of these two methods can effectively ensure the smooth progress of performance evaluation related work. The balanced scorecard method is the most effective budget performance evaluation method in recent years. Higher vocational colleges can choose to use this method after being familiar with it. The key performance indicator method also has its own advantages and higher efficiency, but it needs to pay attention to the actual application process. , The details of the problem that have not been noticed, so as to effectively improve the reliability of the method. Wrong indicator methods may affect the smooth progress of school financial management related work, and have a serious adverse effect on the development of the school [5].

5.4 Determine Actual Work Goals

To establish a scientific, reasonable and complete budget performance indicator system, the ultimate goal of the work must be clarified. The purpose of budget evaluation is to assist school management and promote school development. Therefore, the goal of the work should also be combined with the school's development goals. To promote the long-term development of the school. At present, the goals set by many schools in our country are consistent with the goals of the national five-year plan and are in line with the actual development of the school. Therefore, the budget performance evaluation goals of higher vocational colleges should also be combined with the short-term, mid-term and long-term development goals of the school to achieve efficient management. Long-term development is the main purpose, combined with the actual situation of the school, to formulate goals that meet the needs of the school, to ensure that school management is beneficial to school development [6].

6. Conclusion

With the reform of my country's education and economy, the development of higher vocational

colleges has also received extensive attention from the country and society. For the rational and scientific allocation of the capital flow and management of higher vocational colleges, efforts need to be made to improve the management of higher vocational colleges. Method, the funds of higher vocational colleges can give full play to its effect and provide huge help for education. It is necessary to establish a complete budget performance evaluation system for higher vocational colleges. This system can assist school financial management and provide greater help for the development of the school. The actual financial situation of higher vocational colleges must be analyzed in detail, a sound budget performance evaluation system must be formulated, and the real role of the system shall be exerted to provide help to improve the quality of financial management related work of higher vocational colleges and contribute to the development of education in my country A strength.

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