

Thinking and Innovative Research on Budget Performance Management in the Contemporary Higher Vocational Colleges

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Abstract: With the continuous reform of China's education system, the status of higher vocational colleges in the economic and social context of the national era has become increasingly prominent. As an important part of internal management in higher vocational colleges, budget performance management is related to the healthy development of colleges and the quality of education. This paper analyzes the current situation of budget performance management in higher vocational colleges, and puts forward corresponding thinking and innovative strategies for the existing problems, in order to provide reference for Improve the performance management level measured by the university.

1. Introduction

Performance evaluation refers to the objective and impartial measurement, analysis and evaluation of the construction results by schools, central and provincial education departments and financial departments. Performance evaluation is divided into school performance self-evaluation and department performance evaluation according to the evaluation subject, and the evaluation work should be clear, scientific, fair, open and transparent[1].

Budget performance management is an important part of government performance management. It is a budget management mode which is performance-oriented and integrates the concept and method of performance management into the whole process of budget preparation, implementation and supervision. Implementing budget performance management in an all-round way is the inherent requirement of promoting the modernization of national governance system and governance capacity, an important part of deepening the reform of fiscal and taxation system and establishing a modern financial system, a key measure to optimize the allocation of financial resources and improve the quality of public services, and a key measure to promote supply-side structural reform and transform the mode of economic development. It is of great significance to promote the quality, efficiency and power changes of economic development and promote the sustained and healthy development of the economy [2]. Higher vocational education is an important part of China's education system, and the effectiveness of budget performance management in higher vocational colleges is of key significance to support the healthy and orderly development of Vocational Education in Vocational Colleges and Universities.

2. The Significance of Budget Performance Management in Higher Vocational Colleges

Budget performance management in vocational colleges plays an important role in improving education quality, enhancing internal management level, optimizing resource allocation, and promoting the strategic development of universities. By strengthening budget performance management, vocational colleges can maximize their educational benefits and cultivate more high-quality technical and skilled talents for regional social and economic development [3].The significance of budget performance the management of the school is specifically divided into the following aspects:

2.1 Improve the Efficiency of Resource Allocation

Budget performance management helps to optimize the allocation of funds in higher vocational colleges, ensure the rational allocation of resources, and improve the output efficiency of education input. By defining budget performance objectives and measuring the effect of fund use, it is helpful to find and solve problems in the process of budget implementation, so as to improve the efficiency of resource use.

2.2 Guide Strategic Development

Performance management can help transform helpful to transform the strategic objectives of higher vocational colleges into measurable performance indicators, so as to guide all departments of colleges to carry out business around the strategic objectives. Through budget performance management, colleges and universities can better evaluate the contribution of various businesses to strategic objectives and ensure the realization of their strategic objectives.

2.3 Promote Internal Management Level

The management method of budget performance requires the institution to establish and improve institutional norms for budget preparation, execution, supervision, and evaluation, which has Great help in improving internal management level and development of the school [4].At the same time, through the monitoring and analysis of budget implementation, colleges and universities can find problems in internal management in time and take corresponding measures to improve them.

2.4 Enhance the Sense of Responsibility

Budget performance management emphasizes result orientation and requires higher vocational colleges to be responsible for the results of budget implementation. This will help to enhance the sense of responsibility of various departments in colleges and universities, improve work efficiency, and ensure the safety and effectiveness of budget funds.

2.5 Improve the Efficiency of Running Schools

Through budget performance management, higher vocational colleges can better evaluate the achievements of education, teaching, scientific research, service and other work, so as to make targeted improvements and improve the quality of running schools. At the same time, optimizing the budget structure and utilizing allocated resources reasonably can help improve the overall efficiency and development of the school.

2.6 Optimize the External Image

Budget performance management is helpful to improve the image and reputation of higher

vocational colleges in the society. Through open and transparent budget performance information, it shows the effect of the use of funds and the results of running a school, which helps to enhance the trust and support of the society for higher vocational colleges.

3. Development Status of Budget Performance Management in Higher Vocational Colleges

Vocational education and general higher education are equally important in China's education, although with the support of a series of policies, the budget performance management of higher vocational colleges in China has made tremendous achievements, and has made systematic achievements in system optimization, system construction and other fields, but there are still some problems in the budget performance management of higher vocational colleges. For example, the performance evaluation system is not perfect, the budget implementation monitoring is not in place, and the information construction is lagging behind [5]. In view of these problems, higher vocational colleges need to further strengthen the budget performance management, improve the level of budget performance management, in order to achieve the Optimization of educational resource allocation and maximize the benefits of running a school.

3.1 The Policy Support of Relevant National Institutions Is Strong, but the Implementation Is Not Accurate Enough

In recent years, our government attaches great importance to budget performance relative management of colleges and universities gradually, and has issued a series of policies and documents, which clearly stipulate the objectives, principles, methods and procedures of budget performance management, and provide policy support for budget performance management in higher vocational colleges. However, the specific problems involved in vocational education, especially higher vocational education, are relatively complex, which leads to the implementation of some policies not playing a good role.

3.2 The Management Mechanism Still Needs To Be Further Improved

In order to ensure the smooth progress of budget performance management, most universities have started to establish management mechanisms for budget preparation, execution, supervision, and evaluation, and have clearly planned the responsibilities and authorities of each department. However, the development level of higher vocational colleges is uneven, and the specific implementation is significantly different, which still needs further supervision, rectification and implementation.

3.3 Performance Target Setting Is Still Not Clear Enough

In the process of budget performance management, some higher vocational colleges gradually clarify the setting of performance objectives, and transform the strategic objectives of colleges into measurable performance indicators, which is helpful to guide departments to carry out business around the strategic objectives. However, due to the limitations of geographical location, education and teaching level, industrial development and other factors, the setting of performance objectives is not clear enough, which affects the steady implementation of performance management.

3.4 The Evaluation Method Is Not Innovative Enough

With the deepening of budget performance management, higher vocational colleges are constantly exploring and innovating evaluation methods, such as the combination of quantitative and qualitative evaluation methods, focusing on the balance between short-term and long-term performance, which lack innovation and sustained momentum, resulting in the lack of outstanding

budget implementation effect.

3.5 Informatization Level Needs to Be Further Improved

With the continuous development of information technology, the information level of budget performance relative management of colleges and universities has greatly improved. Through budget management software, data analysis and other technical means, real-time monitoring and analysis of budget data are realized, which provides strong support for budget performance management[6]. However, some colleges and universities do not have enough stamina in the use of big data and intelligence, and lack the accuracy and timeliness of docking with the industry.

3.6 Insufficient Visibility of Management Results

In order to further optimize management and development models, and provide stronger impetus for the sustainable development of the university, various issues in budget performance management need to be addressed. The efficiency of the university's fund utilization needs to be further improved, and it is necessary to vigorously promote various achievements in education, teaching, scientific research, and services.

4. Improve the Budget Level and Effective Solutions for Performance Management in the School

On December 21, 2022, the General Office of the Central Committee of the Communist Party of China and the General Office of the State Council issued the Opinions on Deepening the Reform of Modern Vocational Education System, which put forward better requirements for the high-quality development of higher vocational education [7,8]. As an important part of the development of education and teaching in higher vocational colleges, budget performance management in higher vocational colleges must take various measures to improve the quality of budget performance management in higher vocational schools and realize the optimal allocation of educational resources and the maximization of school-running efficiency [9]. In order to optimize the level of school of the school's performance, the following methods can be used:

4.1 Improve the Budget Performance Management System

The higher vocational colleges should establish and improve the budget performance management system, clarify the responsibilities and powers of budget preparation, implementation, monitoring and evaluation, and ensure the institutionalization and standardization of budget performance management.

4.2 Setting Clear Performance Objectives

The higher vocational colleges should transform the strategic objectives of higher vocational colleges into specific performance indicators, define the performance objectives of various departments and projects, and ensuring the rational use and effective supervision of budget funds.

4.3 Strengthen Budget Execution Monitoring

The higher vocational colleges should strengthen the monitoring of budget implementation, find and solve problems in time, and ensure the safety and effectiveness of budget funds. Through the analysis of budget execution data, it provides the basis for budget adjustment and performance evaluation.

4.4 Optimize Resource Allocation

Combining with the development strategy of higher vocational colleges, we should rationally allocate educational resources Improve the efficiency of fund utilization. Through this method, we can guide departments to pay attention to the effect of budget implementation and achieve the optimal allocation of resources.

4.5 Improve the Scientificity of Evaluation Methods

Quantitative and qualitative evaluation methods are adopted to give consideration to both short-term and long-term performance and highlight the effect of budget implementation. Third party evaluation should be introduced to improve the objectivity and impartiality of evaluation.

4.6 Strengthen Information Construction

Higher vocational colleges should use information technology to improve the efficiency and accuracy of budget performance management. By means of budget management software and data analysis, real-time monitoring and analysis of budget data can be realized, which provides strong support for performance evaluation.

4.7 Cultivate Professional Teams

Higher vocational colleges should strengthen the training of budget performance management personnel to improve their professional quality and professional ability, and establish an incentive mechanism to mobilize the enthusiasm and creativity of staff.

4.8 Strengthen Internal and External Communication and Coordination

Higher vocational colleges should strengthen the communication and cooperation between higher vocational colleges and government departments, industry enterprises and other external subjects, and promote information sharing and resource complementarity. Internal coordination among departments should be strengthened to form a joint force to promote the development of budget performance management.

4.9 Implement the Accountability System

For the problems arising in the process of budget performance management, the higher vocational colleges should investigate and implement the responsibility of the responsible person, and ensure the safe and effective use of budget funds.

4.10 Continuous Improvement

According to the actual situation of budget performance management, we should constantly sum up experience and lessons, draw lessons from advanced management concepts and methods, and continuously improve the level of budget performance management.

5. Conclusion

Through the in-depth study of budget performance management in higher vocational colleges, we believe that budget performance management is of great significance for improving the quality of education, promoting the internal management level, optimizing the allocation of resources, and promoting the strategic development of colleges and universities [10].Under the new situation of the

reform and development of higher education, higher vocational colleges should fully understand the importance of budget performance management, strengthen budget performance management and improve the level of budget performance management [11].

The study finds that although higher vocational colleges in China have made some achievements in budget performance management, there are still some problems and shortcomings. In order to solve these problems, higher vocational colleges need to continuously improve budget performance management from the aspects of perfecting the system, defining performance objectives, strengthening budget implementation monitoring, optimizing resource allocation, improving the scientificity of evaluation methods, strengthening information construction, cultivating professional teams, and implementing accountability system [12].

In a word, higher vocational colleges should take budget performance management as a means to promote the innovation and optimization of their internal management system and improve the efficiency of running schools. Only in this way can we train more high-quality technical and skilled personnel for our country and better serve the national economic development and social progress [13].

In the future research and practice, we will continue to pay attention to the development trend of budget performance management in higher vocational colleges, explore more effective management methods and means, and provide strong support for the performance management of the school [14].

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