

# Research on the Comprehensive Implementation of Budget Performance Management in Colleges and Universities

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**ABSTRACT.** Presently, the scale of colleges and universities is expanding with the rapid development of social economy. Meanwhile, colleges and universities should pay enough attention to the implementation of budget performance management to ensure the long-term development of colleges and universities. Therefore, colleges and universities should strengthen the research on budget performance management to continuously improve the level of budget performance management. The author explores and analyzes the necessity of comprehensive implementation of budget performance management in Colleges and universities, and puts forward effective strategies for the comprehensive implementation of budget performance management in Colleges and universities, hoping to contribute to the sustainable development of colleges and universities.

**KEYWORDS:** Colleges and universities, Comprehensive implementation, Budget performance management

## 1. Introduction

In recent years, budget performance management has been gradually promoted in Colleges and universities, which is very necessary for the management and development of them. The quality of budget performance management is directly related to the use efficiency of university funds. Whether it is for colleges and universities or for enterprises, in the process of development, it is very important to use funds in practice, which is also a key content of budget performance management. Therefore, colleges and universities should implement budget performance management scientifically and reasonably.

## 2. The Necessity of Implementing Budget Performance Management in Colleges and Universities

Firstly, from a macro point of view, the comprehensive implementation of budget performance management helps to improve the internal management level of colleges and universities, and can promote and guarantee the development of enterprises. Its implementation directly affects the soundness of the financial management system, and is also an important measure in the financial reform. In budget management, performance management can not only standardize the budget management system, but also promote the development of higher education.

Secondly, the comprehensive implementation of budget performance management in Colleges and universities can better integrate the resources of colleges and universities. The perfect construction of budget performance management mechanism can clarify the performance objectives of budget preparation, and can implement the whole process of tracking and monitoring budget implementation. This is very beneficial to the long-term development of colleges and universities since it can save capital costs and make more reasonable use of funds.

Thirdly, the comprehensive implementation of budget performance management can improve the credibility of the government in the society to a certain extent. In recent years, China's social and economic development is very rapid, the important role of colleges and universities in the social service function is more and more obvious. In the process of development, colleges and universities should pay more attention to budget performance management while strengthening their own construction, so as to effectively perform their own functions and improve the satisfaction of the public.

### **3. Effective Strategies of Implementing Budget Performance Management in Colleges and Universities**

#### ***3.1 Construction of Perfect Budget Performance Management System***

First of all, a set of budget performance management system with high applicability, execution and guidance for colleges and universities should be followed by the Education Department of China, so that colleges and universities can have a basis to rely on in the full implementation of budget performance management. Secondly, colleges and universities should combine their own school running characteristics and actual situation<sup>1</sup>, and on the basis of not violating the budget performance management system formulated by the education department, build a budget performance management system that can fully reflect its own school running characteristics and be consistent with its own development goals. Make clear the specific process of the work and the rights and obligations of each department, so as to make each post clearly know what they need to do in the budget performance management and how to cooperate, so as to lay a good foundation for the smooth implementation of budget performance management.

#### ***3.2 The Establishment of a Professional Budget Performance Management Talent Team***

Budget performance management staff is an important implementer of this work. Therefore, if colleges and universities want to implement budget performance management in an all-round way, they must actively establish a professional team of budget performance management personnel, so as to provide important personnel support for the smooth development of the work. On the one hand, the leadership of colleges and universities is responsible for taking the lead, and the leaders of functional departments, as members of the budget performance management group, take the long-term development of colleges and universities as the bottom line, and integrate the work into the management of colleges and universities. On the other hand, colleges and universities should also clarify the responsibilities and financial rights of each post to ensure the unity of the two. In addition, colleges and universities can also select budget performance management talents with higher comprehensive quality through external recruitment, internal training and professional selection, so as to inject new vitality into the work. This can not only improve the effect and quality of budget performance management, but also improve the work efficiency<sup>2</sup>.

#### ***3.3 Strengthening the Audit of Budget Performance Target***

The budget performance index system is an important foundation and premise for the comprehensive implementation of budget performance management in Colleges and universities. Performance target is an important starting point of the work, whether it is performance monitoring or performance evaluation, it needs to be closely around this center. At the beginning of the project, colleges and universities need to strengthen the audit of budget performance objectives, and demonstrate the indicators. At the same time, experts and accounting firms and other third-party institutions should be employed to formulate budget performance indicators that are consistent with the actual situation of colleges and universities. The formulation of this index should have guiding significance, which is mainly divided into common index, core index and scientific index. In addition, colleges and universities can also establish personalized indicators, standard indicators and characteristic indicators according to their own features, so as to provide guarantee for the standardized implementation of budget performance management.

#### ***3.4 Carrying out Budget Performance Evaluation At Different Levels***

In the process of fully implementing budget performance management, colleges and universities should carry out budget performance evaluation at multiple levels to improve the quality of budget performance management and the performance ability of various functional departments. In addition, on the premise of completing the overall budget performance evaluation, colleges and universities should combine comprehensive evaluation with special evaluation, so as to further improve the budget performance evaluation mechanism, carry out special evaluation for special work, and use important economic indicators for key work. In addition, we should combine the characteristics of the project itself in terms of funds, and combine various evaluations organically, so as to implement the comprehensive performance evaluation. Evaluation methods mainly include: project unit self-evaluation, performance management department evaluation, third-party organization evaluation, etc. In the process of implementing budget performance management in an all-round way, colleges and universities should also collect the budget performance self-evaluation reports of various departments, and select several of them for spot check and verification. In a word, in the process of implementing budget performance management, colleges and universities should constantly innovate performance evaluation methods, so as to continuously improve the quality of budget performance management<sup>3</sup>.

### ***3.5 Strengthening the Informatization Construction of Budget Performance Management***

In the full implementation of budget performance management, colleges and universities must follow the pace of the development of the times and strengthen the information construction. On the one hand, improve the various facilities and equipment required for the work, on the other hand, actively introduce some advanced software and systems. The technical training of relevant staff should be strengthened to promote their flexible use of advanced information technology means to carry out budget performance management. For example, according to the actual needs of its own budget performance management work, a university has established a budget performance management information system, and has incorporated all the basic information data, performance target setting, performance tracking and monitoring, and performance evaluation into this system. At the same time, it has also established the financial system, asset system, project management system and so on. It not only greatly improves the efficiency of budget performance management, but also provides more scientific information support for university decision-making, and the ability of university budget performance data analysis has been significantly improved<sup>4</sup>.

## **4. Conclusion**

To sum up, with the continuous development and expansion, colleges and universities must correctly understand the budget performance management and the necessity of comprehensive implementation of budget performance management, build a sound budget performance management system, establish a professional budget performance management talent team, strengthen the audit of budget performance objectives, carry out budget performance evaluation at multiple levels, meanwhile, strengthen the informatization construction of budget performance management.

## **References**

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