

Research on Path Optimization of Implementing Budget Performance Management in Higher Vocational Colleges

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Abstract: Since the reform and opening up, China has paid more and more attention to education and increased the investment in education. In the past, remote and poor mountainous areas had no classrooms at all, let alone teachers. Now, almost every village or mountain area has its own classroom. The students' sound of reading and the teachers' tireless teaching are enough to show the progress and development of China's educational cause. Our schools are divided into private schools and public schools. For public schools, the state policy is much higher than that of private schools. Every public school enjoys the financial allocation of the state, which is used for various expenses of the school. However, due to the poor management of the school, it will be unclear of the use of the funds, which puts forward more and more requirements for higher vocational colleges. This paper studies and analyzes the path optimization of implementing budget performance management in higher vocational colleges, puts forward corresponding solutions and expounds its important significance.

At present, China has placed education in one of the most important strategic positions, which is enough to see the importance of the development of education for China's development. Therefore, higher vocational colleges should assume the corresponding responsibility. Higher vocational colleges belong to public schools and enjoy various preferential policies of the state. Only with the support of national policies can higher vocational colleges develop rapidly. However, various problems are inevitable in the process of development, especially for the budget performance management of higher vocational colleges that is even more difficult. To solve this problem is the responsibility and obligation of every public school. It is conducive to the openness of school finance in line with the trend of social fair competition and development and will do good to the active and effective supervision of the people, ultimately promoting the development of China's education, maintaining the image of China as a big country, and improving the quality of the whole people.

1. Overview of higher vocational colleges

Since the reform and opening up, China has restored the college entrance examination system, which leads to the emergence of more and more higher vocational colleges in the market. Mentioning the higher vocational college, it points to advanced vocational college namely, to say simply, it includes specialized subject and undergraduate course namely, although the graduation certificate of specialized subject and undergraduate course is different, they are enjoying the same treatment as what the state give to normal graduates. Especially in the current society, with increasing competitiveness, a lot of undergraduate college students are facing the problem of unemployment, let alone college, but our country still will uphold the fair principle for higher vocational colleges to carry on the corresponding fiscal appropriation. What the funding will be used for is determined by the school management grades. Budget performance management has become one of the most important part in contemporary schools.

2. Overview of budget performance management

Budget performance management is now used in many large enterprises and companies. Because, the issue where money flows is each one's joint concern. Therefore, our country has issued a series of national policies and laws to solve these problems. In order to actively respond to the call of national policies and laws, higher vocational colleges, as public schools, have adopted the budget performance management system. It is the responsibility and obligation of each higher vocational college to allocate financial appropriations scientifically and reasonably.

3. Path optimization measures of implementing budget performance management in higher vocational colleges

For every higher vocational college, financial allocation is one of the most important sources of funds for its construction and development, and every expenditure should be publicized. Therefore, implementing budget performance management is an active reform of every school. There are many ways to implement budget performance management, which can be roughly divided into the following three points, as shown in table 1:

First, setting up a special budget performance management team. Our country is a one ruled by law, everyone and everything must abide by the law to form a clear social atmosphere of rewards and punishment. For higher vocational colleges, it is more appropriate to set up a special budget performance management group, which is conducive to the distribution of responsibilities and obligations to individuals. In this way, the person in charge will have a higher sense of work responsibility and social responsibility. The budget performance management team will know every expense of the school and record it clearly, which is more conducive to the supervision of the people and ultimately promotes the vigorous development of China's education.

Secondly, to carry out the BBS budget performance management. Truth often comes from different arguments. Our ideas and thoughts are different from each other. Through the debate, we can gain more different opinions, which can enrich our knowledge and enable us to understand the importance of budget performance management. Through discussion and research, more scientific and effective management methods can be found.

Thirdly, to establish a monitoring group for budget performance management. No matter how sound the law is, it cannot prevent the occurrence of corruption. It's true for higher vocational colleges. There will still have some corruption, that is, the public funds of the state will be used for private consumption or other expenses. The supervision group of budget performance management should be established to effectively control the flow of every fund and avoid some leaders' corruption of financial funds. Our country has a large population, the fund of the national treasury is limited, it is impossible to use more money to feed the administrative staff. Moreover, people's desire is endless, corruption is impossible to eliminate and we can only take measures to avoid it. Therefore, it is very necessary to set up the supervision group of budget performance management that is conducive to the effective supervision within the school, which will help find out a series of problems, make corresponding corrections and achieve reasonable use of each fund.

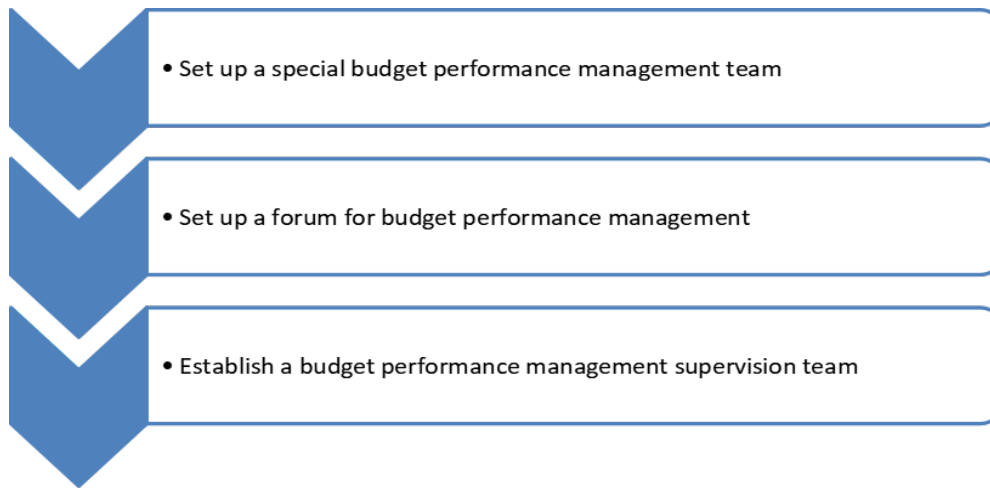


Table 1. Optimization measures table

4. Significance of optimization measures of implementing budget performance management in higher vocational colleges

For the country, the occurrence of corruption has been avoided to some extent, and at the same time, the spread and development of bad atmosphere have been avoided, as shown in table 2. The path optimization of implementing budget performance management in higher vocational colleges is a great progress in China's education. It is beneficial to strengthen the management and supervision of our school, so that the school can use the financial allocation in the right place, such as increasing sports equipment, the intensity of infrastructure construction, improving the students' food problems and other aspects. In addition, it is more conducive to the maintenance of China's image as a big country. Since ancient times, Confucius has been respected and respected by all countries, all this is because China has enjoyed a great civilization. The implementation of budget performance management is conducive to the development of China's education, which will also do good to the maintenance of China's national status and the enhancement of China's voice in the international arena.

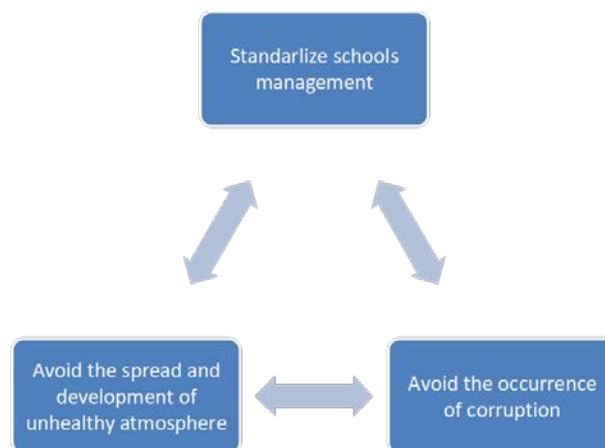


Table 2. Significance of implementing path optimization

For higher vocational colleges, implementing budget performance management is a great progress in school management. Management has always been the soul of the development of enterprises and companies, especially schools. Scientific and effective management can attract great attention of students and parents. Budget performance management can make the financial allocation of the country more transparent and more capable of withstanding the test of the people. At the same time, it can also drive the construction of school infrastructure and win more external financial support for the school to promote the construction of China's schools and ultimately promise the development of China's education as a whole.

5. Conclusion

Education is one of the most important ways to improve the quality of citizens. At no time should we give up education and accept others' education humbly. The investment in education is to promote the development of education in China. Therefore, higher vocational colleges should be clear about the hard-won of each sum of capital. They should implement budget performance management, make a clear record of the source and destination of funds and do not waste every sum of money to fundamentally promote the sound and rapid development of China's education.

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