Research on Optimization of the Performance Evaluation System of Fiscal Expenditure in Colleges and Universities

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Abstract. With the rapid development of higher education in our country, China is increasing its financial investment in colleges and universities, and the amount of funds for fiscal expenditure projects in colleges and universities is increasing. The performance evaluation of the fiscal expenditure project is an important management way and effective means to ensure the rational use of these special funds and optimize the allocation of the funds. This paper elaborates the necessity of performance evaluation of fiscal expenditure project in colleges and universities in China. On the basis of analyzing the present situation of performance evaluation of fiscal expenditure project in colleges and universities in China, this paper puts forward some suggestions and improvement measures to optimize the performance evaluation index system of university fiscal expenditure.

Introduction

In order to thoroughly implement the scientific concept of development, improve the public finance system, promote the financial scientific and meticulous management, strengthen the responsibility and efficiency of budget expenditure, improve the effectiveness of the use of financial funds to strengthen fiscal expenditure management, strengthen the responsibility of expenditure, the establishment of scientific and reasonable colleges and universities Financial performance evaluation management system, improve the effectiveness of the use of financial funds, set the scientific and reasonable performance evaluation indicators, evaluation criteria and evaluation methods, the project funds of the economy, efficiency and efficiency of the objective and impartial evaluation.

Performance evaluation of fiscal expenditure project is the use of the relevant economic theory and the use of certain analytical tools, the use of specific evaluation index system, the control of uniform standards and in accordance with certain procedures, the performance of fiscal expenditure analysis and evaluation system. The performance evaluation of fiscal expenditure is not only a simple evaluation of the results of fiscal expenditure, but also the feedback function of decision-making information of performance evaluation, the establishment of a more rational, detailed information and clear performance standards as the basis for the budgeting mechanism, The performance evaluation into the entire budgeting process, so that the allocation and use of financial funds to follow the principle of economic, effective and efficient. The performance evaluation of fiscal expenditure is the inevitable requirement of market economy and social progress to the government public expenditure management.

Necessity of the Performance Evaluation of Fiscal Expenditure Projects in Colleges and Universities in China

It is helpful to improve the utilization rate of financial funds in colleges and universities. China's colleges and universities in the application and management of financial funds, just do the greatest possible to the relevant state management departments to apply for project funding, not to
consider the use of financial costs, do not pay attention to the project benefits, how much the country to spend. Through the performance evaluation of university financial funds can enhance the sense of responsibility for the use of financial funds in colleges and universities; at the same time enhance the cost and benefit of the use of financial funds in colleges and universities, and the performance of financial funds in colleges and universities will be improved. Once the performance of the use of financial funds has been effectively improved and the project fund management system has been improved, these measures will greatly improve the old problems that colleges and universities are often spending enough to make healthy development of colleges and universities.

It is helpful to enhance the service consciousness of the society in our country. Through the performance evaluation of university fiscal expenditure, it will open the use of financial funds in colleges and universities; increase the funding utilizing transparency of colleges and universities, so as to meet the community's right to know the information of colleges and universities. In addition, the use of performance evaluation to increase the government and social supervision of colleges and universities to promote and improve the budget supervision system for colleges and universities can play a role in reducing and curbing the corruption of colleges and universities.

It is helpful to promote the reform process of higher education to achieve the sustainable development of colleges and universities. The government and the higher authorities can understand the use of financial funds in colleges and universities through performance evaluation, so as to find out the shortcomings in the development of colleges and universities, and provide the basis for the reform and sustainable development of higher education. At the same time, the government through the university

The performance evaluation report can form an information feedback mechanism, which means that the government's budget preparation for the next year will be based on the information provided in the performance evaluation report.

The Current Situation of Fiscal Expenditure Project Performance Evaluation

In recent years, with the introduction of China's government budget performance management and deepening, the performance evaluation of university fiscal expenditure projects also will continue to carry out, and through continuous exploration and practice has been gradually improved. However, the establishment of a standardized and structured university fiscal expenditure project performance evaluation system is still a long and gradual process, the need for in-depth theoretical research and practice combined. At present, there are the following shortcomings in the performance evaluation of the fiscal expenditure items of colleges and universities in China.

Lack of performance management awareness. The purpose of the performance evaluation of the fiscal expenditure project in colleges and universities is to improve the utilization efficiency of the financial funds, the investment funds and the educational resources should be used effectively. At present, China's universities generally lack the understanding of the performance evaluation of fiscal expenditure, the performance evaluation management system is not perfect, the project performance Evaluation work is not detailed and scientific, lack of scientific, performance evaluation is a mere formality. Part of the school preparation project performance evaluation is only to meet the task of the higher authorities, or copy the other school project performance evaluation model, did not play the role of project performance evaluation.

The evaluation method is not scientific enough. The determination of performance evaluation method of fiscal expenditure project in colleges and universities is an important basis for correctly measuring the performance of colleges and universities. At present, the performance evaluation method of the fiscal expenditure project in our country is not enough scientific, the evaluation of the key issues and the evaluation index classification process lacks the corresponding operation rules. The performance evaluation is mainly based on the expert evaluation method, mainly depends on the subjective experience of the evaluation personnel. Some key evaluation problems and technical methods to guide the construction project is not strong, likely to cause the evaluation staff to
understand the bias, affecting the performance evaluation evidence collection and analysis.

The evaluation index system needs to be improved. China's project performance management is still in the initial stage of development, some colleges and universities only focus on the project declaration and implementation, but the performance evaluation indicators design and application of the study is not enough depth, did not realize that performance evaluation indicators and standards are different from accounting activities and audit activities Of the important features, can not effectively use the performance evaluation indicators of this quantitative tool, so the performance evaluation indicators design and application there are many need to improve the place. In the existing performance evaluation index system of fiscal expenditure project, not only the evaluation factors are weak, the result evaluation index is more, the process evaluation index is few, and the existing evaluation index selection is more casual, single, not the internal system construction, service personnel Culture, etc. to form a clear point of the plural system, content, indicators, methods and procedures need to form a professional, complete evaluation system.

Evaluation of the application of the lack of results. From the current situation, the relevant higher authorities have not yet made practical measures to evaluate the results of the application of measures and measures, fiscal expenditure performance evaluation results are mostly only as the relevant departments of the project construction archives, or as a new project management to enhance the reference and The results, problems and related responsibilities in the project, the implementation of the project in the process of the responsibility of all the people are not directly bound, the evaluation results of the application effect is not obvious. The results of the evaluation is still more to reflect the situation, to identify problems, improve the system level, and financial management can not be connected, the results applied to the budget compiled; can not and economic and social development goals convergence, the results applied to To promote the completion of economic and social development goals. In this way, not only to the fiscal expenditure project performance evaluation work in the form, but also affect the fiscal expenditure performance evaluation of the project authority, but also restricts the fiscal expenditure project performance evaluation work in depth.

Improvement Measures for the Fiscal Expenditure Performance Evaluation System

To pay attention to and strengthen the construction of performance evaluation system of project expenditure in colleges and universities. The perfect system is the basic guarantee of performance evaluation. It is necessary to formulate a series of rules and regulations, including the evaluation object, the organization and implementation procedures, the working rules, the scoring rules, the feedback and rectification of the results, and the evaluation of the performance of the university project expenditure into the daily Management of the scope of work. To set up an evaluation organization within the school performance evaluation, to organize the evaluation team of the discipline inspection, auditing, performance evaluation office, finance department and so on, to give full play to the independence and initiative of the evaluation work, to promote the institutional evaluation of the internal performance of colleges and universities.

Constantly improve the performance evaluation methods, to build a more reasonable project performance evaluation model. The determination of performance evaluation method of fiscal expenditure project in colleges and universities is an important basis for correctly measuring the performance of colleges and universities. The choice of the performance evaluation method of the fiscal expenditure project in colleges and universities will directly affect the success or failure of the performance evaluation work. In the later work, we should explore the mature logical framework method, fuzzy comprehensive evaluation method, analytic hierarchy process and data envelopment analysis The method is applied to the field of project performance evaluation so that the evaluation results are more scientific and rational. The different mathematical methods are used in combination so that the relative importance of each factor is analyzed and the evaluation is more reasonable. The comprehensive model of performance evaluation is constructed with the scientific and the completeness of the evaluation conclusion.
To improve the objective authenticity of fiscal expenditure performance evaluation in colleges and universities. Education expenditure is the main content of university fiscal expenditure, is an important basis for the preparation of accounting statements. In the preparation of expenditure performance evaluation system, should be in strict accordance with the provisions of the system and the provisions of the budget and the use of standards and standards, in accordance with the expenditure structure and standards! Expenditure of the actual expenditure and the beginning of the budget, the same period last year qualitative and quantitative analysis. Effectively implement the principle of national thrift and improve the efficiency of the use of funds, through the analysis of expenditure data to find out the existing problems in accounting, improve the school's expenditure accounting system, put forward improved methods and measures to improve the level of university financial management.

Strengthen the results of performance evaluation. In the actual work, to harden the financial performance of the project performance evaluation results of the binding force. The author makes a specific stipulation on the purpose, scope, procedure and authority of the evaluation results, and increases the authority of the performance evaluation of the fiscal expenditure project. Performance evaluation results should be used as an important basis for the allocation of financial funds, to encourage and support the performance of the project category, in the budget arrangement to give priority to the poor performance of the project put forward rectification opinions, serious cases to be notified, reduced or no longer Schedule budget for similar projects.

Summary

With the deepening of the fiscal performance evaluation system reform, the evaluation of project expenditure in colleges and universities will be paid more and more attention. There are still many difficulties and problems in the actual work, and it needs only continuous exploration and research in the practical work. With the performance evaluation system of continuous improvement, the university fiscal expenditure project evaluation work, as an important means of the management of university project funds, will be used and developed in the practical work continuously.

References

