

Innovative Research on Performance Evaluation of Overall Expenditure of Administrative Institutions

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Abstract: In recent years, my country's socialist market economic system has been gradually established and improved, and the public finance framework has been initially formed. Financial management has also begun to focus on fiscal expenditure management and improving fiscal expenditure efficiency. Financial expenditure is an important part of the government's administrative activities, and it is very important to evaluate the performance of financial expenditure. Therefore, the establishment of a scientific fiscal expenditure performance evaluation system is the basis for accurate, objective and fair evaluation and measurement of fiscal expenditure performance. Western countries have a long history of research on the performance evaluation of fiscal expenditure, and our country is in its infancy. This article is the entry point of comparative analysis and experience reference on the performance evaluation of fiscal expenditure at home and abroad, and through the research on the performance evaluation of fiscal expenditure. To explore the basic ideas and technical methods of financial expenditure performance evaluation to promote the establishment and improvement of the financial expenditure performance evaluation system in my country as soon as possible, combined with the operation of the system, analyze the difficulties of carrying out performance evaluation work, and propose countermeasures to solve the problem.

1. Introduction

The government's fiscal expenditure plays a very important role in my country's economic and social development. At the same time, the country has also made more efforts in public fiscal expenditures, learning from the proven methods and their experience of developed countries, and experimenting with budget performance. The management system, after years of study and improvement, the state has made significant progress in the performance evaluation of fiscal expenditures. However, problems such as the unreasonable use of public financial funds and inefficient use of public finances have also arisen. There are also problems such as a single evaluation subject, a diversified standard, and the scientific nature of the indicator system that needs to be further improved. So how Scientifically and reasonably constructing the financial special performance evaluation system has become one of the current research hotspots. The following will specifically understand the performance evaluation system and its improvement measures from several aspects.

2. The Background and Practical Significance of Performance Evaluation and Its Evaluation Subject and Method

At present, my country has realized the smooth operation of the national fiscal revenue growth mechanism, the national financial strength has been rapidly expanded, and the focus of work has gradually shifted to the reform of fiscal expenditure management. Compared with the state fiscal expenditure, the former is in its infancy, while the latter is in its infancy. At present, it will be quite complete and stable. The problem of fiscal expenditure system needs to be solved urgently, and at the same time, contradiction between income and expenditure will inevitably appear. A common mistake made by various units and departments in our country is to pay too much attention to fiscal revenues, thereby neglecting fiscal expenditures. Therefore, financial resources have not been effectively utilized. In addition, their own financial resources are limited, making the problem more

serious. Combining the above circumstances, strengthen fiscal Expenditure management reform is imperative. In addition, fiscal expenditure management reform also has the need to meet the needs of public finance functions, improve the efficiency of expenditures, and deepen fiscal reforms.

In the financial expenditure performance evaluation system, it will be divided into three parts according to the main content, namely: parity for relevant departments, self-evaluation, and personnel with strong professional knowledge and ability

Evaluation of the financial sector. Relevant departments, such as the Ministry of Finance, evaluate the performance of budget-related departments, and also need to perform performance evaluation on some important items. The specific work of the financial department is to specify the performance evaluation mechanism and policies related to performance evaluation, performance evaluation implementation methods and strategies, etc.

The so-called self-evaluation refers to that the fiscal fund user conducts a comparative analysis of the annual target specified in January of each year and the actual operating effect, and then obtains the evaluation. The main function of the evaluation is to summarize within the department, finance related departments, and review Department for reference.

Expert group with strong professional judgment ability. In performance appraisal work, the scope is wide and there is greater difficulty in technical implementation. In addition, the principle of fairness and justice must be paid attention to. Therefore, there is a great need for specialized talents with professional knowledge and strong judgment ability. The performance target of fiscal expenditure is selected as the evaluation index, and the specific plan should have two contents: "quality" and "quantity". "Quality" represents the final result, and "quantity" represents the efficiency of implementation and operation. Generally, the indicators included are mainly rigid indicators such as efficiency, input and output.

3. The Status Quo and Problems of Performance Evaluation of My Country's Fiscal Expenditure

In the central and local fiscal expenditure performance evaluation pilot work, the evaluation subject includes not only the financial department, but also the project implementation unit. They all set up a special performance evaluation work leading group, and the financial department makes decisions on major issues of performance evaluation work. The project implementation unit carries out specific implementation, while also carrying out performance self-evaluation work to provide corresponding information and administrative support for the performance evaluation of intermediary agencies; the entrusted evaluation agency also sets up evaluation working groups, such as expert advisory groups, etc. The division of labor and coordination, clear responsibilities, and efficient operation have basically formed a pattern of expenditure evaluation work with specialized agency arrangement, execution work with departmental cooperation, and expenditure evaluation with a team of experts, which effectively guarantees that the evaluation work can be carried out on time and quality.

The financial department has clarified the evaluation process by organizing intermediary agencies to study the performance evaluation work. The competent department and project units actively cooperate with the performance evaluation work according to their respective responsibilities in accordance with the work procedures required by the financial department; the intermediary agencies also formulate performance The appraisal work plan and appraisal expert's work manual have made these work processes more specific, and they have been well implemented in actual work. When formulating the evaluation index system, adopt the method of combining long-term benefit evaluation and short-term benefit evaluation, combining quantitative and qualitative indicators, and combining uniform indicators and specialized indicators, and initially design the main structure of the expenditure evaluation indicator system as general indicators, There are three parts: dedicated indicators and supplementary indicators. On this basis, organize the project management department, intermediary agencies and project implementation units to design detailed evaluation indicators according to the different characteristics of the project. These common and characteristic evaluation indicators have enhanced the operability of the pilot work

and the scientific nature of the evaluation results. At present, nine sets of financial expenditure performance evaluation indicator systems have been initially formed, including government operations, government procurement, infrastructure, social security, science and technology, education, health expenditures and fiscal functions, and local fiscal expenditures, including indicator evaluation and scoring methods and various Explanation of the connotation of the indicators.

In the implementation of the pilot work, through the publicity and training of financial departments, project units and intermediary agencies, the understanding of the performance evaluation work of all parties concerned has been deepened. On the one hand, it corrected the misunderstanding that “performance evaluation is equal to financial inspection and auditing”, so that relevant parties realize the difference between performance evaluation and financial inspection and audit, and implement performance evaluation as an important content and link of financial management; On the other hand, it overcomes the worries of “duplication of work and increased burden” by the competent departments and project units, and enables them to realize that the performance evaluation is helpful to the standardized management of the project and is conducive to improving the project efficiency.

Due to the large number of fiscal expenditure items and the different nature and fields of fiscal expenditure, only relying on one department to evaluate is not only a arduous task, but also the objectivity, fairness and reliability of the evaluation results will be reduced. As a result, departments related to fiscal expenditure performance evaluation in western countries are diversified, and different departments evaluate different fields and focuses. In many evaluation departments, there is a special performance evaluation agency as the main body of execution. For example, in the process of performance evaluation in the United States, the Congressional Audit Office, the President’s Office of Budget and Management, and the executive departments of the government are jointly responsible for specific evaluations. However, my country currently lacks such an authoritative comprehensive management organization. The performance evaluation of financial expenditure is mainly scattered in various management departments. Each department mainly conducts financial expenditure performance evaluation from the aspects of technical performance and project management, indicators, methods and organization. The procedures are very different, and it is difficult to form a unified and comprehensive performance evaluation of fiscal expenditure. The standard is not uniform, because the results of financial expenditure performance evaluation are very different, lack of comparability, and it is difficult to guarantee the objective and fairness of the evaluation results. This is one of the important reasons why my country's current performance budgeting reform is lagging behind.

4. Measures for Improving the Performance Evaluation of Fiscal Expenditures of Administrative Institutions

In evaluating how the weights of relevant departments are implemented, how financial resources are used, and their work efficiency, the performance evaluation of financial expenditures is a very important basis for comment. In daily work, through the establishment of a complete financial expenditure performance evaluation mechanism to supervise and improve the work efficiency and quality of relevant personnel, for example, for departments with good performance evaluation and high financial expenditure, the investment and use of funds should be increased. At the same time, for Departments with poor performance appraisal should reduce the number of projects and capital investment in order to encourage relevant financial departments to consciously play the role of capital and financial resources.

Improve the internal tax control system of enterprises. Including setting up tax management positions, appointing professionals, clarifying responsibilities and authorities, fully authorizing, adopting methods to improve the professionalism of tax personnel, improving rules and regulations, and establishing tax risk prevention and control related systems, etc. In addition, there is also to create a good corporate culture, improve employees' awareness of tax risk management, convey the concept of standardized operation and tax creation of value, and prevent tax risks from the source.

Listed companies should improve their tax risk information management system and keep abreast of relevant laws and regulations to ensure that their financial accounting treatment and tax treatment meet national requirements, reduce the appearance of tax information, and promptly communicate and resolve tax issues that may arise in the course of operations. At the same time, the unit should improve the communication efficiency within tax-related departments, between tax-related departments and senior management, and between tax-related departments and other departments, and increase communication with external supervision agencies. The communication between enterprises and tax authorities is also conducive to reducing taxation. Risks, especially tax risks caused by discrepancies identified, through communication with tax-related departments, a comprehensive understanding of corporate tax planning plans, and thereby reduce tax penalties.

5. Conclusion

The performance evaluation of fiscal expenditure is currently the most forefront and most difficult subject in public finance. Even if the performance evaluation of fiscal expenditure has been carried out in some western developed countries with decades of history, at present, it is only in the allocation of resources between departments and departments. Some analysis frameworks have been established and some evaluation methods have been explored. Many financial workers are exploring how the public and private sectors divide labor, and how to analyze public expenditures in terms of economic, social, political, and environmental comprehensive benefits. In China, the performance management and performance evaluation of fiscal expenditure is a new job. Since the public expenditure system is still under construction, the government management concept and management methods have yet to be changed. Legal system construction, technical support conditions, organizational implementation and capacity building There is still a process. Pilot projects in this area are very sporadic, and research in this area has just started, and there are still a lot of unknown areas to be explored.

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