

Research on Implementing the System of Budget Performance Management

Huijie Zhu^{1,a}, Chunbo Wei^{1,b} and Guotao Xu^{1,c}

¹Hunnan Road, Hunnan District, Shenyang City, Liaoning Province, Shenyang Jianzhu University

^azhuhuijie9990@163.com; ^bweichb@sjzu.edu.cn; ^c2670787599@qq.com

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Abstract: Objective: With the continuous deepening of China's budget performance management reform, institutions and scholars have studied the government budget system, but there are still many imperfect aspects. How to study a set of budget performance management methods suitable for China's national conditions is particularly important. Methods: This paper analyzes in detail the status quo and problems and obstacles of the implementation of budget performance management in China's local governments, mainly in the lack of understanding of the concept of budget performance management, the imperfect construction of budget performance management legal system, and the lack of detailed evaluation of budget performance management evaluation indicators. The budget performance management evaluation system is not perfect. Results: In-depth promotion of local government budget performance management should improve the budget management legal system, improve budget performance management objectives and improve budget performance management monitoring, and improve budget performance management evaluation. Conclusion: It puts forward relevant policies and suggestions for the full implementation of budget performance management reform, which is operational and theoretically meaningful.

Background of Implementing the Reform of the System of Budget Performance Management

Finance is the foundation and important pillar of state governance, and budget is the foundation of modern fiscal management^[1]. With the further deepening of national governance and the establishment of a modern fiscal system that it wants to adapt to, the implementation of budget performance management is an important part of it. Budget performance management is a budget management model that is generated and developed in the process of budget management with the main purpose of improving the use of fiscal funds. It is a major measure to build a modern fiscal system, and also an important factor in improving the country's governance capacity and advancing the modernization of state governance^[2].

The report of the 19th National Congress of the Communist Party of China pointed out: Accelerate the improvement of the socialist market economic system. Establish a comprehensive and standardized, standard scientific, and binding budget system, and fully implement budget performance management^[3]. Full implementation of budget performance management is an inherent requirement for advancing the modernization of the national governance system and governance capacity. It is an important part of deepening the reform of the fiscal and taxation system and establishing a modern fiscal system^[4]. It is a key measure to optimize the allocation of financial resources and improve the quality of public services. The important guarantees for the implementation of the major policies and policies of the State Council. The Ministry of Finance issued a notice in 2018 on implementing the "Opinions of the Central Committee of the Communist Party of China and the State Council on the Comprehensive Implementation of Budget Performance Management", demanding that the Xi'an 19th and 19th Sessions be fully implemented under the guidance of Xi Jinping's new era of socialism with Chinese characteristics^[5]. In accordance with the spirit of high-quality development, the spirit of the Third Plenary Session will closely focus on the overall layout of the "five in one" and coordinate the promotion of the "four comprehensive" strategic layout, and adhere to the supply-side structural reform as the main line to focus on solving

current budget performance^[6]. The outstanding problems in management and the overall planning and top-level design of the full implementation of budget performance management are the fundamental follow-up of budget performance management in the new era.

In recent years, with the continuous expansion of expenditure scale, the Chinese government has achieved fruitful results in the construction of public services, and has also actively promoted the rapid development of various economies^[7]. However, we must note that in the past, departmental expenditures only focused on inputs and ignored output. The management methods that only focused on the process and ignored the results were increasingly unsuitable for the increasing status of the economic aggregate. The use of funds was not high, resulting in the government. The income and expenditure have produced certain contradictions. Therefore, exploring the budget management model that keeps pace with the times is the focus of current budget reform, and one of the ways to solve the current dilemma is to combine budget management with performance management^[8]. Integrate performance into the whole process of budget management, and strengthen the feedback and application of performance evaluation results to enhance the scientific nature of budget decision-making. Budget performance management is an effective means to improve the efficiency of capital use, so as to improve the effect of fiscal expenditure as the focus of the next step, and effectively solve the dilemma faced by budget management.

Overview of budget performance management

Budget performance management mainly refers to the government departments to better allocate and use budget funds, while paying attention to the output and results of budget funds. The basic idea of budget performance management is result-oriented, with the final result output and benefit as the content and focus of performance appraisal, so as to truly play the role of performance indicator^[9]. The concept of budget performance management can be divided into: performance, performance management and budget performance management^[10].

Budget performance management can be divided into budget management and performance management. The so-called budget management is a kind of management behavior, but this management behavior is based on budget as the main means. In order to achieve budget management, it mainly adopts budget preparation, budget execution and Control and budget assessment methods. The so-called performance management is a performance-oriented and core management behavior, mainly through performance objectives and performance planning, performance tracking and monitoring, performance evaluation and performance evaluation results feedback and application management to achieve performance management the goal of.

From the conceptual understanding, budget performance management is the combination of two common management methods: budget management and performance management. Specifically, budget performance management refers to the concept of integrating performance in the process of budget management. It focuses on a form of budget management that comprehensively runs through performance management ideas, sets performance targets, conducts performance tracking, and evaluates performance and evaluation results. Apply to the whole process of budget management preparation, execution and supervision, highlight the performance evaluation of budget execution results, and apply the evaluation results to improve performance management and budget arrangements for the next year. In order to achieve more economic and social benefits by providing more quality public goods and public services with less money.

Budget performance management is based on summarizing the experience of budget management reform and development in recent years. It emphasizes the concept of government budget for the people and is a new model of government budget management. It is to integrate the traditional budget method, combined with some basic concepts of the market economy, into public management, to reduce the cost of providing public goods as a means to improve the efficiency of fiscal expenditure. From another perspective, the entire budget performance management process focuses on the output of budget funds and the results, which also imposes certain requirements on government departments to a certain extent, thereby improving the overall level of government departments serving the public. Performance budgeting, through strategic planning and performance

measurement, results assessment and budgeting process, forms a unique management strategy.

Budget performance management is a combination of performance management and budget management. It is a performance-oriented reform of the budget management process. The purpose of budget performance management is to achieve the best results through the most effective way to truly achieve the most meaningful things. Then the basic framework of budget performance management includes: 1. Performance management reform in the budget preparation process; 2. Performance management reform in the budget execution and control links; 3. Performance management reform in the budget expenditure evaluation link; 4. Performance evaluation results feedback and Performance management reforms in the application process.

Current Status of Budget Performance Management

In response to some problems in budget execution and financial operation management, local governments have continuously improved existing budget management methods and carried out budget performance management practices in full swing. According to the budget performance management framework, China's budget management reform practice is mainly divided into the following four aspects: budget preparation, budget execution, performance evaluation and result application to explore the budget management.

Improve budgeting methods. In view of the fact that the scientific nature of the existing budget preparation needs to be improved, many have begun to improve the budget preparation method and improve the accuracy of budget preparation.

Strengthen budget execution management. In view of the fact that the implementation of existing budget preparation needs to be improved, many have begun to strengthen budget execution management and improve the execution of budget preparation.

Carry out budget performance evaluation. Aiming at the existing problems of imperfect budget performance evaluation, many have begun to carry out multi-style budget performance evaluation system to improve the operability of budget performance evaluation.

Emphasis on the use of budget results. In view of the insufficient attention given to the budget results in the current budget preparation, many people began to pay attention to the use of budget results and improve the feasibility of budget preparation.

Proposal for Full Implementation of Budget Performance Management

Improve the budget management system guarantee system. To promote budget management, a complete operational process must be required to regulate, and a complete system is needed to ensure it. This requires us to first clarify the tasks and indicators of the budget management work, and clarify the project priorities and implementation steps. And through the implementation process, they work together to promote the entire budget performance management. In the aspect of budget management, it is necessary to clarify the responsibilities of each management department, so that different management departments are proficient in all aspects of management, and clearly understand the different rules and regulations, business operation norms, and job responsibilities of each position. The full-scale system of the whole process minimizes the right to freely determine and provides a reliable institutional guarantee for the improvement of the budget system.

Improve budget performance management objectives. Strengthen the management of the target and seize the source of management. Only in this way can we effectively use every part of the financial funds. Only by maximizing the effectiveness of money, and fully establishing the concept of using good money to get money, can we prevent poster projects, false expenditures, blind payment, excessive waste, and let the limited funds play the greatest value, the smallest investment. Out of maximum output, the most limited funds to achieve optimal configuration. The Ministry of Finance has always attached great importance to the use of financial funds, and has always insisted on the principle that the latest relevant performance concepts and performance requirements should be integrated into all aspects of budget performance management, as well as all aspects of financial related work. The two promote each other, the money must be effective, and the invalid must be

accountable.

Improve budget performance management. It is necessary to strictly monitor the expenditure work of budget performance management, so as to achieve the goal of maximizing the output of the least investment, and further guarantee and improve the people's livelihood. This is the requirement put forward by the times and the requirement for the continuous development of the economy. The monitoring of the performance of budget performance management is to first strengthen the planning of fiscal expenditure budget, supervise the implementation of fiscal expenditure budget, and carry out supervision and management of the whole process of implementation, and constantly improve the management of budget performance management, so as to make more effective and effective use of special projects. The project funds can better carry out the budget implementation, strengthen the implementation responsibilities and awareness of the project management department, establish the structural dynamic optimization adjustment of the project expenditure funds, improve the budget performance management expenditure items, and improve the performance management reform level.

Improve post-evaluation of budget performance management. In order to ensure that every penny is used to the fullest, the performance is evaluated. Many of them are conducting performance evaluations. They are guided by these evaluations, speak with data, and speak with facts. At the 2013 Central Department Budget Arrangement Meeting, the Ministry of Finance proposed "establishing a sound budget performance management working mechanism and unswervingly establishing a performance accountability investigation mechanism". These concepts are to improve the scientific and credibility of performance evaluation, and to strengthen the responsibility of performance responsibility. Departments often implement key projects for key evaluations, and introduce third-party intermediaries to conduct objective and impartial evaluations, and achieve an organic combination of the two. The project management department and the project fund use unit should conduct self-assessment of performance, which not only satisfies the independence of the project unit, but also can well evaluate the evaluation quality of the project unit, which is in line with economic, efficiency, effectiveness and fairness. The principle of integration has also enriched the evaluation index and indicator evaluation system to a certain extent, that is, it is in line with international standards and also reflects Chinese characteristics.

Summary

This paper mainly combines the practical results of different budget performance management, analyzes the status quo of different performance management work, points out the main obstacles, and gives relevant countermeasures and suggestions, pointing out the shortcomings of China's budget management work, mainly in the performance of budget. Insufficient understanding of management concepts, imperfect construction of budget performance management legal system, insufficient evaluation of budget performance management evaluation indicators and imperfect evaluation system of budget performance management. China's budget performance management has just started, but it is not easy to do a good job of budget performance management, especially budget performance management. The empirical results show that in-depth promotion of budget performance management should improve the budget management legal system, improve budget performance management objectives and improve Budget performance management monitoring and evaluation of budget performance management.

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