

Research on the Implementation Problems and Countermeasures of the Integrated System of University Budget Management

Yi Teng, Changhua Fang*

Finance Office, Dezhou University, Dezhou, Shandong, China

*Corresponding Author.

Abstract: The integration construction of budget management is an important reform measure carried out in the national financial system, aiming to build a modern financial budget management mechanism of "system + technology" through the formulation of business norms and technical standards for the integration of national budget management. In 2021, the comprehensive budget management system of Shandong Province was put into operation, marking a new stage of budget management reform in Shandong Province. This paper deeply analyzes the problems and deficiencies in the implementation and operation of the system through the investigation and system application practice of provincial colleges and universities. It puts forward the improvement ideas of budget performance management as the fulcrum, in order to provide reference for improving the budget performance management level of colleges and universities in our province.

Keywords: Universities; Budget Management Mechanism; Integrated System; System + Technology; Budget Performance

1. Introduction

In 2018, the CPC central committee and the State Council issued the opinions on the full implementation of the budget performance management (ZhongFa [2018] no. 34) [1], the document points out that the full implementation of budget performance management is the inherent requirement of modern national management system and management ability, to use 3 to 5 years built basic all-round, whole process, the full coverage of budget performance management system, realize the integration of budget and performance management, strive to improve

the efficiency of financial resource allocation and use efficiency. In 2019, the Ministry of Finance has issued the financial core business budget management integration system implementation plan notice (CaiBan [2019] no. 35) [2], the implementation of fiscal core business budget management integration system implementation notice (CaiBan [2019] no. 44) [3], etc., file respectively to comprehensively promote the integration of budget management construction, enhance the level of budget management modernization, using information means to deepen the reform of the budget system. In 2021, People's Government of Shandong Province issued the Implementation Opinions on further Deepening the reform of the Budget Management System (LuZhengFa [2021] no. 19) [4], file will deepen the reform of the performance budget, improve the use efficiency of financial funds as one of the key tasks, comprehensive construction integrated budget management system in Shandong province, the provincial university take the lead to budgeting as the breakthrough point to open the budget management system application construction, over the years as the budget, budget performance management, budget implementation module online, the problems existing in the process of use is emerging. Through the combination of practice and research, this paper analyzes and summarizes the common problems in the implementation process of the integrated budget management system of provincial colleges and universities and puts forward reasonable suggestions.

2. Problems Existing in the Implementation process of the Integrated University Budget Management System

2.1 The Concept of Overall Budget Performance Management is not Strong,

and the Foundation of Integrated Management is Weak

This paper uses questionnaire survey, interview and other forms to investigate the current situation of budget performance management and system construction of provincial colleges and universities and collect the common problems of internal budget performance management. The scope of questionnaire includes school leaders, heads of each department and their personnel. The questionnaires were distributed in the form of electronic version of questionnaire Star, and 108 were recovered, among which 20 were recovered by school leaders, 31 by department heads and 57 by other personnel [5]. Through the analysis and collation of the recovery data, it can be seen that most schools have formulated a management system covering the whole process of budget performance management, and basically realized the full participation in the budget preparation according to the project classification. However, the concept of budget performance management oriented by goals and results has not been fully established. Some units in the school still have the idea of asking for money before planning, and the more budget funds, the better. It reflects that the system of integrating performance concepts and methods deeply into the whole process of budget preparation, implementation and supervision is not perfect and imperfect. The performance incentive and restraint effect of "spending money must be effective, and ineffective must be held accountable" is still not strong, and the mechanism linking the performance evaluation results with the budget arrangement and adjustment has not been fully established [6].

2.2 The Existing Financial Intelligence Level of Universities is Relatively Low, and it is Difficult to Connect with the Integrated System

At present, most of the school budget management system is not complete. In addition to the integrated financial system, the unit does not have other separate software for budget management, and often fills in the summary budget by issuing fixed electronic forms, and the degree of automation and intelligence is low. The data of the current accounting system of colleges and universities cannot be fully connected with the integrated

system, resulting in the information of budget implementation in the final account and performance self-evaluation still needs to use the original manual input or spreadsheet import, resulting in low efficiency of work duplication. He Li, Su Jinyi, Zhou Wensi (2023) indicate in the article that there is no contract filing interface for the integrated budget management system, but government procurement and more than 1 million yuan; there is no order download interface, can only print payment application and payment voucher through the integrated budget management system as accounting credentials [7]. Only a few provincial colleges and universities in our province established a relatively perfect project library management mechanism, can make full use of information technology, through the project management process, the implementation of project whole life cycle management is rare, so in the use of financial budget management integration system of project library management module is often temporary according to the budget project and past experience reported project book and performance target table, cannot really play a role of project library.

2.3 The Functional Modules of the Integrated Budget Management System are not Perfect, and the Correlation between the Modules is Weak

At present, the application of the integrated budget management system in colleges and universities covers functional modules such as basic information management, project database management, budget preparation, budget execution and budget performance management, however, there are still technical barriers such as poor data connection and repeated data collection. For example: the basic information module in the on-service personnel basic information and people club department because the system code is not completely consistent information transmission error, practice still need artificial cuts or new import, on the other hand, universities should consider retirees and long-term employment personnel, etc., this part cannot through the system data docking, still need to collect artificial import, basic information module utilization is not high and repeated work, module intelligent level remains to be improved. Because personnel information and

people club department system docking part is limited to on-the-job personnel, namely the existing stock of personnel, according to the part of the information to measure the next year personnel funds cannot meet the demand of school capital, staff funds increment, so personnel basic information filling is not for the budget funds to provide a complete and reliable basis. At the same time, some functions of the system have not been fully developed and utilized, and it cannot achieve comprehensive budget management. Through research, Fei Yunshan believes that the accounting module in the integrated budget system of most universities has not been officially used, and the budget execution data still need to be input twice. And the final account data of the department cannot be automatically generated at the end of the year, and the whole chain management of budget performance cannot be realized [8].

2.4 The Approval Process of the Integrated Budget Management System needs to be Optimized, and the use Convenience is Insufficient

In order to comprehensively strengthen the budget management, the superior departments in charge require all the budget units to constantly improve the scientific and refined level of budget preparation. In spite of this, the budget implementation can not be completely consistent with the budget preparation, the budget units in the total budget does not exceed the standard, the project internal detailed budget indicators and individual project budget adjustment is inevitable [9]. If the adjustment is not made in time, there will be inconsistency between the actual business and the budget indicators or the use of the budget indicators and the approved indicators at the beginning of the year. In order to accurately reflect the occurrence of economic business, the department budget should be adjusted in time. If the purpose of the index is changed, the index use should be adjusted according to the actual situation after the application of the unit and the consent of the superior competent department. But at present, due to the diverse nature of colleges and universities funds, involving many departments, the index adjustment process is relatively complex, whether for the budget unit or the superior department in charge, the actual

operation is difficult.

2.5 The Functional Transformation of the Accounting Team in Colleges and Universities is Slow, and the Learning Awareness needs to be Enhanced.

With the rapid development of artificial intelligence technology, the level of financial intelligence in colleges and universities has been continuously improved, and financial personnel are faced with the functional transformation from financial accounting to management accounting. However, the transformation process becomes extremely slow due to the attributes of university units and personnel. Some financial personnel only use artificial intelligence as a tool to replace repetitive work, think that the "rest" mode, did not really realize that the promotion of financial intelligence is a higher management requirement for the financial personnel of universities; most financial personnel can skillfully use some functions of the information system, but according to the actual work needs, and the overall intelligent utilization rate of the system is low. Business personnel of budget performance policy, government procurement policy grasp is not accurate, do not know how to scientific budget, reasonable set up performance indicators, financial and asset management personnel is not familiar with the project content, unable to give business personnel scientific guidance, lead to performance evaluation of the actual supervision and assessment of utility problems are increasingly emerging.

3. Suggestions on Improving the Implementation of the Integrated Budget Management System

3.1 We will Continue to Strengthen Institutional Construction and Establish the Correct Concept of Budget Performance

University leadership should give budget performance integration management enough attention and attention, fully realize the budget performance integration management work not only need the efforts of the financial department, more need to school departments, from the perspective of financial and business to carry out the work, focus on the school mid-term planning, development goals and annual work points, realize the diversification of

thinking Angle, improve the school overall budget performance management level. Schools can regularly organize training lectures, intensively publicize and train middle-level and above leading cadres, urge them to strengthen their performance awareness, make clear and reasonable use of school funds, and have an in-depth understanding of how to improve the efficiency of the use of funds [10]. With the help of information technology, establish and improve the whole life cycle guarantee mechanism of key projects, and run the budget performance management throughout the project. Refine the pre-evaluation process of centralized management, strengthen the in-process supervision of expert review, optimize the post-evaluation combining rewards and punishments, gradually study and establish a reward and punishment mechanism linking budget performance evaluation with individual performance assessment and annual assessment of the team, clearly implement the responsibility for the use of funds, and truly realize the budget performance management of all staff.

3.2 Continue to Promote the Construction of Financial Intelligence, and Improve the System Data Sharing Services

The Ministry of Finance In 2023, the Ministry of Finance issued the Integrated standardization of budget management (Version 2.0), has been clear about the data generation and docking transmission technology standards, which not only to optimize the existing budget performance integration system, also accelerate the budget performance related data storage progress, better realize the budget information data connectivity [11]. As the public management platform, the integrated budget management system should go to the grassroots to understand the use problems and needs of the budget units, constantly optimize the system function process, reduce unnecessary restrictions, reduce repetitive work and improve the efficiency of budget preparation and execution; further integrate the functional modules, realize the integration and unification of system resources, meet the needs of the budget unit and financial management, and make the information transmission between the systems more convenient and fast.

3.3 Focus on Professional Quality, Strengthen Professional Empowerment, and Constantly Strengthen the Construction of the Accounting Team

On the one hand, the financial department to regularly carry out the problem oriented, various forms of system practical training, content can cover software function change, new project function and each module information transmission, etc., with specific business processing as the main line, detailed training on business process, timely solve the problem of budget unit distress sorrow hope [10]. On the other hand, colleges and universities to firmly grasp the law of higher education development, constantly strengthen the analysis of the superior policy, combining the reality of school development, familiar with the school financial system software function, will each module function have a good grasp of learning and flexible use, vigorously improve the financial efficiency, improve the level of financial services.

4. Conclusions

The promulgation and implementation of various budget performance management systems have also put forward higher standards and requirements for the construction of the integrated budget system in colleges and universities. Colleges and universities should constantly strengthen the awareness of budget performance management, improve their standing position, strengthen the top-level design, steadily promote the integrated construction of budget management in colleges and universities, give full play to the important role of budget performance in school financial governance, and constantly improve the efficiency of the use of funds. Starting from practice, based on the implementation of budget management integration system in colleges and universities, adhere to the problem and goals as the guidance, put forward a sound system construction, promote financial wisdom, strengthen the integration of budget management system implementation Suggestions, in order to provincial university integration of budget management quality, effectively enhance the level of financial management modernization provide useful reference.

References

- [1] The CPC Central Committee and The State Council. Opinions on the full implementation of the budget performance management (ZhongFa [2018] no. 34). 2018.9.1.
- [2] Ministry of Finance. Financial core business budget management integration system implementation plan notice (CaiBan [2019] no. 35). 2019.9.15.
- [3] Ministry of Finance. Implementation of fiscal core business budget management integration system implementation notice (CaiBan [2019] no. 44). 2019.10.11.
- [4] People's Government of Shandong Province. Implementation Opinions on further Deepening the reform of the Budget Management System (LuZhengFa [2021] no. 19). 2021.12.13.
- [5] Zhou Haiquan. Analysis on the implementation problems and countermeasures of the university budget performance integration system Volkswagen Investment Guide, 2023, (21): 86-88.
- [6] Ji Ruju, such as the chrysanthemum. Problems and countermeasures existing in the integrated management of budget performance in administrative institutions Investment and Entrepreneurship, 2023,34 (02): 172-174.
- [7] He Li, Su Jinyi, Zhou Wensi. Thoughts on the Application of the Integrated Budget Management System in the University Finance Business Accountant, 2023 (18): 107-109.
- [8] Fei Yunshan. Problems and countermeasures existing in the budget performance management of public institutions under the new situation Accountant, 2018, (03): 51-52.
- [9] Hong Yong. Analysis of the existing problems and countermeasures in the budget performance management of administrative institutions Accounting study, 2019, (08): 182-183.
- [10] Sun Likai. Path analysis of the integrated budget management system to help the financial management transformation of public institutions Agricultural Accounting of China, 2024,34 (3): 52-54.
- [11] Ministry of Finance. Integrated standardization of budget management (Version 2.0) (CaiBan [2023] no. 12).2023.3.2.