

Research on the overall expenditure performance evaluation index system of HZ school in Dongguan

Jin Qiu*, Qingmei Wu

Guangdong University of Science and Technology, Dongguan, China

*Corresponding author: 610192133@qq.com

Abstract: *The comprehensive implementation of financial expenditure performance management is the key to improve the national governance system and enhance the governance capacity, and the implementation of performance evaluation on the overall expenditure of departments is the need to promote the development of comprehensive budget performance management. At present, the key and difficult point of the overall expenditure performance evaluation is the setting and application of the overall expenditure performance evaluation index system. It is from this field that this paper first expounds the relevant concepts of the overall expenditure performance evaluation index system, and then takes the defects of the evaluation index system as the starting point. According to the construction principles of the performance evaluation index system, using the methods of literature research and questionnaire, taking the overall expenditure of Dongguan HZ school as the research case, this paper designs the overall expenditure performance evaluation index system of Dongguan HZ school and applies the index system. Finally, some suggestions are put forward to optimize the performance evaluation index system, which can provide reference for optimizing the overall expenditure performance evaluation index system of the Department.*

Keywords: *Budget, performance evaluation, performance evaluation index system*

1. Introduction to the overall expenditure performance evaluation index system

1.1. Overall expenditure performance evaluation

The overall expenditure performance evaluation refers to the departmental performance indexes set by the financial department according to the budget unit, the use of scientific and reasonable performance evaluation standards and methods, and all budgetary funds expended by the budgetary unit within a certain period, including basic expenses, project expenses, etc. The output and effect brought about, including the completion of the performance target of the overall expenditure, the department's performance, the level of budget management, etc., carry out an objective and fair systematic evaluation. By conducting an overall expenditure performance evaluation, the shortcomings and deficiencies in the provision of public services by the departments using financial funds can be accurately identified, promoting its continuous improvement and innovative management methods, improving the level of public services. At the same time, compared with the traditional project performance evaluation, the overall expenditure performance evaluation pays more attention to the rationality of the total arrangement of all monetary funds of the unit and the efficiency of its use. Therefore, the overall expenditure performance evaluation has the characteristics of broader evaluation coverage, deeper evaluation level, higher evaluation difficulty, and more practical evaluation results.

1.2. Overall expenditure performance evaluation index system

The overall expenditure performance evaluation index system is the core and key to carrying out the department's overall expenditure performance evaluation, and it is the central nerve of the whole performance evaluation work. The overall expenditure performance evaluation index refers to a carrier set up to describe and express the basic situation after the evaluation question, and object are determined. In terms of nature, it can be divided into two categories: quantitative indexes and qualitative indexes. The index system is an important part of performance evaluation. It is also the main means to measure, monitor, evaluate the economy, efficiency, and effectiveness of organizational or departmental expenditures. The index system is a collection of countless evaluation indexes, and each index has different weights and proportions in the group due to its distinct influence on the object being evaluated.

When building an index system, it is necessary to grasp several relationships between indexes. For example, regarding the quantitative relationship between indexes and the relationship between the subjective and objective in the evaluation of indexes, the requirements of the established index system should be consistent with departmental functions, departmental internal management, and scientific decision-making. In short, the overall expenditure performance evaluation takes the construction of the evaluation index system as the core element, and the content it involves will directly affect the effectiveness of the performance evaluation results.

2. Defects in the design and application process of the overall expenditure performance evaluation index system

The current performance evaluation index system is only a common index system promulgated by the Ministry of Finance, and there are also common index systems promulgated by some provinces and municipalities for project expenditures. The general index system issued by the Ministry of Finance is instructive for national performance management. Still, the particularity of each department determines that it is impossible to formulate a unified performance evaluation system like the central finance. Therefore, the provincial (regional) government departments can choose appropriate indexes or models to carry out their performance evaluation work according to the actual situation in their regions. Due to the economic development, management level, and other reasons of each local department, there is a big gap between the design and application quality of its index system. At present, the main problems are as follows:

2.1. The index system is the same and lack personalized indicators

The individual performance evaluation indexes should be designed according to the functional responsibilities of the budget department or agency, the annual focus, the specific projects to be completed, etc. For example, the education sector and the agricultural sector have their characteristics in terms of the quality and quantity of output indexes due to their differences in the nature of the sectors. The Ministry of Education requires each school to have at least one subject at national or international standards; The Ministry of Agriculture stipulates that each township must have more than one agricultural technology extension station and establish a corresponding management organization to carry out standardized management and so on. However, in practice, no matter which department applies a template, the evaluation results are different from person to person, the comparability is lost, and it is challenging to use the evaluation results.

2.2. Copy the common performance indexes, without detailed decomposition

In the application, the common indicators are not refined according to the characteristics of the department, which make the scoring rules and scoring have no basis for scoring, and the scoring lacks credibility and other problems. Some performance indexes used in specific assessments are not refined into three-level indexes. Especially the output indexes, only the actual completion rate, the completion rate of critical tasks, and the quality compliance rate are specified. There is an overlap between the completion rate of some critical tasks and the actual completion rate. Some indexes of social benefit and target group satisfaction do not specify specific measurement methods. At the end, qualitative or quantitative? Excessive flexibility during practice and the conclusions drawn will vary widely.

2.3. The weight setting of the index system is unreasonable

In practice, there is a lack of unification of the weight design of the index system, resulting in a variety of set index system weights, which also affects the final evaluation results. For example, some departments set the weight of performance indexes too high, while the weight of decision-making and management indexes are relatively low. Even if there are major problems in the department, as long as the final results do not have major deviations, the final performance score results will not be too ugly. Alternatively, if the performance evaluation index system is divided into four dimensions: input, process, output and effect. So, what should be the appropriate score for each dimension? If there is no general regulation, then different evaluation agencies may avoid the important ones, and the evaluation results will naturally be different due to human operation. In addition, due to the unreasonable setting of the weights of the index system, some project evaluation experts often have certain subjective judgments on the determination of the consequences.

3. Construction of the overall expenditure performance evaluation index system

How to select the performance evaluation index system, how to personalize it, how to assign points, and how to make the evaluation conclusions of the evaluation units have comparable conclusions and applicability. These are closely related to the construction of the index system.

3.1. Follow the principles of index system construction

3.1.1 System optimization principle

The construction of the overall expenditure performance evaluation index system is a highly complex and comprehensive work. It must cover various job responsibilities and essential tasks of the department. The data come from different functional departments and units, and it is impossible to obtain evaluation results through only one or a few indexes.

3.1.2 Scientifically sound principle

The selected indexes should reflect the critical tasks of the current evaluation. It should not only conform to the development of the department itself, but also be conducive to long-term development. Extensive use of quantitative and qualitative indexes, considering both subjective and objective evaluation, to avoid excessive reliance on qualitative indexes. Indexes should reflect not only important matters, but also be independent and complementary to each other and avoid identical indexes.

3.1.3 Comparable Feasible Principle

First, it is necessary to meet the commonality of indexes of the same type and level departments. Furthermore, under the condition of maintaining relative stability, retrospective adjustments are made to the changes in the annual indicators in previous years to ensure vertical comparability. Finally, try to choose evaluation indicators that can obtain data. If the setting of a particular index requires a lot of efforts to bring or the data is inaccurate, you can consider replacing it.

3.1.4 The principle of focus

The construction of the index system should focus on the key points, and clear priorities, highlight the individuality of departments and other fields, and scientifically set the weight of indexes.

3.2. Determine the general idea of index system design

3.2.1 Determine the evaluation scope of the index system

To construct the overall expenditure performance evaluation index system. First of all, the scope of performance evaluation should be determined. The content of the overall expenditure evaluation generally includes all expenditures in the annual budget of the budget department, that is, the department's daily basic expenditure and project expenditure. In addition, the self-raised funds of the unit should also be included in the category of the department's overall expenditure performance evaluation.

3.2.2 Design performance evaluation indexes

Design performance evaluation indexes according to the performance objectives of the budget department or in conjunction with the department's annual work plan. First of all, the selected indicators of performance indexes can fully reflect the content of the overall expenditure of the department and they should not be too complicated when combining different types of indexes. Furthermore, it is not necessary to set as many indexes as possible. Although detailed indexes are important, representative indexes should be selected based on the evaluation object. Finally, all indexes can be quantified in the end. It is required that each index should be represented by accurate and objective numerical values, which is also convenient for subsequent assessment and measurement. At the same time, it is necessary to ensure that the data is authentic and reliable.

3.2.3 Develop index descriptions and scoring standards

For example, the index of "basic expenditure budget execution rate" can be understood as the ratio of the final accounts of essential expenditures to the budget of a department or unit in the current year. It reflects and evaluates the implementation of the basic expenditure budget of a department or unit. The index of "Basic Expenditure Budget Execution Rate" is calculated based on the final accounts of departments (units) in the current year. Therefore, the scoring rules for this index are as follows: "Budget execution rate = final account of basic departmental expenditure / departmental basic expenditure budget

× 100%. Final account: the actual number of expenditures for basic expenditures of the department this year. Budget amount: the budget amount of the department's basic expenditures approved by the financial department for this year and the amount of adjustment approved this year. If the budget completion rate is greater than or equal to 98%, this index will be awarded full marks. If it is not met, the corresponding points will be deducted according to the actual situation.

3.2.4 Determine the proportion and score of index weight

The corresponding weights are assigned according to the importance of the evaluation indexes. In theoretical research, we can use Analytic Hierarchy Process (AHP), Balanced Scorecard (BSC), and Key Performance Indicators to assign weights to evaluation indexes. Each method breaks down the performance evaluation goals one by one, divides these performance indexes into different tiers based on their association with each other, then constructs a complete performance evaluation index system and assigns corresponding scores, and uses quantitative and qualitative methods to evaluate performance.

3.2.5 Use scientific methods of evaluation

Generally, it includes cost-benefit analysis method, comparative analysis method, inquiry, and verification method, expert evaluation method, public evaluation method, etc.

NO.1 Cost-benefit analysis:

A method to analyze the correlation between the investment of funds and the output and benefits of performance, to understand the efficiency and effect of the use of fund in the department.

NO.2 Comparative analysis method

By comparing the implementation situation with performance goals, historical situations, and similar expenditures in different departments and regions, we can understand the achievements and problems of performance management of departmental capital expenditures, summarize the degree of achievement of project expectations, and then analyze possible reasons for differences.

NO.3 Inquiry and verification method

Based on comparative analysis of the project data, on-site or off-site, through inquiries, on-site inspections, checking vouchers, etc., to check whether the project data is proper and reasonable, and to make preliminary judgments and evaluations of the project.

NO.4 Expert review method

By consulting experts in finance, auditing, taxation, etc., according to the project content and actual situation, the expert group provides professional advice and suggestions on the index system, work plan, data summary and analysis, on-site verification, questionnaire survey, and evaluation report, etc.

NO.5 Public judgment act

Through group discussions and questionnaires, we can understand the satisfaction of different groups with the project implementation effect. For instance, group discussion: have a group discussion with the project unit to fully understand the project implementation effect and relevant suggestions for follow-up work. Questionnaire survey: designing different forms of questionnaires, issuing, collecting, analyzing the questionnaires within a certain range, making evaluations and judgments, and setting target group satisfaction or public satisfaction indexes to evaluate project performance.

4. Example analysis of the overall expenditure performance evaluation index system

4.1. Design and establishment of performance evaluation index system

This paper selects Dongguan HZ School as a research case for the overall expenditure performance evaluation index system. The design of the overall expenditure performance evaluation index system of the department is consistent with the design logic of the project expenditure “investment-process-output-effect” index. Use the Balanced Scorecard to examine the benefits of the department's performance activities around its goals. According to the overall design idea of the above-mentioned index system and the requirement that qualitative indexes can be measured and quantitative indexes should be quantified, further combined with the characteristics of school work, and design the framework of the overall expenditure performance evaluation index system of the department. In addition, referring to the overall expenditure performance evaluation index system of provincial departments in Guangdong Province,

adding the overall inverse index makes the index system more systematic and complete, and the evaluation results are more objective and reference.

4.2. Application result of performance evaluation index system

Divide the index system into four dimensions: budget preparation, budget execution, performance of duties, and effects of duties to be set. Through symposium interviews and relevant questionnaires to the parents of students and all staff of Dongguan HZ School, the satisfaction of the parents and all staff of the students with the school is investigated. A total of 932 questionnaires are collected in this research. Among them, 917 questionnaires are collected from parents of students (224 in first grade, 120 in second grade, 140 in third grade, 106 in fourth grade, 171 in fifth grade, and 156 in sixth grade). A total of 94 questionnaires are collected from all faculty and staff (44 persons who have worked in the school for more than ten years, 12 persons who have worked in the school for more than five years but less than ten years, nine persons who have worked in the school for three years but less than five years, and 29 persons who have worked in the school for less than three years). The participants in the survey filled in according to their wishes, and the questionnaire results objectively reflected the actual situation of Dongguan HZ School.

After a comprehensive evaluation, the department scored 74.35, and the evaluation grade is "medium." The department's education and teaching management system is relatively complete, and the performance objectives are achieved.

Table 1: Score of Dongguan HZ School's overall expenditure performance evaluation index system

First-level index	Secondary index	Three-level index	Index score
Budget preparation (16 points)	budgetary planning(6)	budgeting rationality (2)	2
		budgeting normative (2)	2
		budgeting matching (2)	1
	goal setting (8)	goal rationale (2)	2
		performance target coverage (3)	1
		performance indicator clarity (3)	3
	Safeguards (2)	institutional measures (2)	0.5
	Budget implementation (35 points)	money management (19)	budget implementation rate (2)
budget and final account difference rate (3)			3
carry forward balance rate (2)			2
public expenditure control rate (2)			1.93
budget adjustment rate (2)			0
soundness and effectiveness of internal control and financial management systems (3)			1
financial compliance (3)			1
information disclosure of budget and final accounts (2)			2
the sufficiency of the basis for project establishment (3)			3
project management (9)		project implementation (3)	3
		project supervision (3)	1
		asset management security (2)	2
asset management (7)		fixed asset integrity rate (2)	2
		utilization of fixed assets (3)	3
		enrollment plan implementation rate (2)	2
Performance of duties (29 points)	completion rate of critical tasks (10)	student progression rates (2)	2
		brand school construction (4)	2.86
		the effect of crucial work (2)	1
		on-time rate of work tasks completed (3)	2
	completion of work tasks (9)	performance target completion rate (3)	2
		work quality compliance rate (3)	2.7
		financial support personnel control (1)	1
	people management (10)	Human Resource planning rationality (1)	1
		the management and cultural recognition of the unit personnel to the unit (3)	2.53
		ability improvement of unit personnel (5)	4.41
		awareness of cultural public welfare and safety education projects (3)	2.19
The effect of performing duties (20 points)	social benefits (10)	honorary commendation at the municipal level and above (4)	4
		work sustainability and impact (3)	2
		target group satisfaction (5)	3.91
	social satisfaction (10)	satisfaction with the fairness of the public or service recipients (5)	3.83

Overall Inverse Index	Complaints on work efficiency (-3)	-0.19
	Fixed Asset Abnormal Scrap Rate (-5)	0
	Whether the staff physically punished the student (-2)	-0.13
	Student attrition/dropout rate (-2)	0
	Hygienic conditions of campus teaching and living areas (-5)	-1
	campus safety control (-10)	-2
	public complaints (-10)	-0.19

4.2.1 Score analysis of budget preparation situation

The overall score for budget execution is 11.5. Scores according to the table above, the budget preparation plan of Dongguan HZ School is reasonable and standardized, and the overall performance target setting is in line with the unit's responsibilities, government policies, work plans, and sustainable development strategies. Each performance index is clear, detailed, and quantifiable, which can reflect and assess the overall performance of the unit. However, since the budget of HZ School in Dongguan at the beginning of the year was 42165292.85 yuan, the adjusted budget was 66146294.53 yuan, and the difference was 23981001.68 yuan. The final account is 60710233.47 yuan, the total difference of budget adjustment is 23981001.68 yuan, and the budget adjustment rate is 36.25%. The adjustment rate is too high, the matching with the budget system is not high, and 1 point will be deducted from this index. Due to the reconstruction and expansion of the school this year, some tasks are not completed as planned, and the execution rate is low at 60%, resulting in an intense low-performance target coverage rate, and 2 points are deducted from this index. In addition, through symposium interviews and review of school rules and regulations, the school's internal control system and financial system are not perfect. There are non-standard problems, deduct 1.5 points, the school should improve the system as soon as possible.

4.2.2 Score analysis of budget performance

The overall score for budget implementation is 26.93. In terms of budget implementation and capital management: Dongguan HZ School's budget implementation rate, budget and final account difference rate, and carry-over balance rate meet the standards for this year. Among them: the actual expenditure of the existing budget is 372,505,64.50 yuan, the financial release amount: 39,323,991.85 yuan, and the budgetary fund support rate is 94%; The actual expenditure is 37250564.59 yuan, the budget at the beginning of the year is 42165292.85 yuan, the difference is 4914728.26 yuan, and the difference rate is -11.66%; The carry-over balance for the current year is 2073,427.26 yuan, the total budget for the current year is 66,146,294.53 yuan, the carry-over balance rate is 3.13%, and the carry-over and balance rate is all $\leq 5\%$. In 2021, the total actual expenditure of public fund for the current year was 2183906.68 yuan, and the total public fund arranged in the budget was 2261001.6 yuan. The actual control rate of public funds in 2021 was $96.59\% \leq 100\%$, with a score of 1.93 points and a deduction of 0.07 points. The budget adjustment amount was 23981001.68 yuan, the budget amount was 66146294.53 yuan, and the budget adjustment rate was $36.35\% > 10\%$ in 2021. This index is scored 0. Through symposiums and on-site inspections, the internal control and financial management system are not sound. For example: the financial management system is not perfect, there is no written internal control system, and 2 points will be deducted. The project budget execution rate is low, and there are many normative accounting problems; A small number of capital expenditures do not have clear expenditure details, and the index of financial rationality will deduct 2 points. Information on the budget and final accounts of Dongguan HZ School can be inquired on the official website of the local Finance Bureau platform. For this reason, the index of openness of budget and final accounts information is up to standard. In terms of project management: the basis for project initiation is sufficient. The project demonstration materials are complete. The project application process is compliant. The project implementation is standardized, but the daily supervision of the project has no specific system specifications, no supervision process, and regulations. The project supervision index will be deducted 2 points. Finally, the school's asset management is good. Through on-site inspection, the security of assets, the integrity rate of fixed assets, and the utilization rate meet the requirements of the indexes.

4.2.3 Performance score analysis of the performance of duties

The overall performance score for the performance of duties is 23.5. In the performance of duties, the enrollment plan rate of the key work completion rate and the student enrollment rate meet the target requirements. Brand school construction is scored through satisfaction surveys and on-site surveys. Among them: according to the collected parent questionnaire data, the satisfaction with the school brand perception is $(50.71\% + 41.44\% / 2) = 71.43\%$, and the score is $1 * 71.43\% = 0.71$; The satisfaction of school brand building is $(51.69\% + 41\% / 2) = 72.19\%$, and the score is $1 * 72.19\% = 0.72$; The satisfaction of school brand building implementation is $(51.47\% + 40.89\% / 2) = 71.2\%$, and the score is $1 * 71.2\% = 0.71$; The

overall effect satisfaction is $(73.4\%+25.53\%/2)=72\%$, the score is $1*72\%=0.72$, and the comprehensive score is 2.86. However, due to the reconstruction and expansion, the key work effect, the timely completion rate of work tasks, and the completion of performance goals. The progress of some projects is failed to achieve the expected results, the budget execution rate of major projects is low, and 1 point will be deducted for each. The work quality compliance rate is collected according to the questionnaire of the faculty and staff: the satisfaction rate is $(71.28\% + 26.6\%/2) = 84.58\%$, and the score is 1.7; The quality of the project activities is good, the supporting materials are complete, the score is 1 point, and the comprehensive score is 2.7. The number of people in the current year is equal to the number approved, and the ratio is 100%. According to the staffing plan and implementation of the unit, the degree of coordination of the functions of each post and the coordination of work, the coordination between the line personnel and the professionals is reasonable. To this end, the two indexes of financial support personnel and rationality of human resource planning meet the requirements. The management, cultural identity, and ability improvement of the unit personnel to the unit are as follows according to the collected questionnaire data: the overall recognition of the school philosophy by unit personnel is 90.16%, with a score of $1*90.16\%=0.9$, the satisfaction with the medium and long-term development planning of the unit is $(73.4\%+24.47\%/2) =85.54\%$, and the score is $1*85.54\%=0.86$; The comprehension and acceptance rate of the units obtained is $(58.51\%+36.17\%/2) =76.6\%$, the score is $1*76.6\%=0.77$, and the overall score is 2.9. According to the collected faculty and staff questionnaire, the school is delighted with the improvement of the unit's personnel ability, accounting for 77.66%, and 21.28% relatively satisfied. $\text{Score}=5*(77.66+21.28\%/2)=4.41$.

4.2.4 Score analysis of the performance of duties

The overall score for the performance of duties is 15.93. In terms of social benefits, the awareness indexes of cultural public welfare and safety education service projects are based on the collected data: cultural public welfare is $(51.69\%+41\%/2) =72.19\%$, the score is $1*72.19\%=0.72$, safety education: $(54.85\%+39.69\%/2) =75\%$, and the score is $1*75\%=0.75$; Service items: $(51.47\%+40.89\%/2) =71.92\%$, the score is $1*71.92\%=0.72$, and the comprehensive score is 2.19. According to the statistics of Dongguan HZ School, the school win 32 national awards, 50 provincial awards, and 84 municipal awards this year. $\text{Score} = 0.5 * \text{a number of national awards or commendations} + 0.2 * \text{a number of provincial awards or commendations} + 0.1 * \text{a number of municipal awards or commendations}$. The upper limit is 4 points, and this index has reached the standard. According to the arrangement of the project activities and the beneficiaries of the data collected by the questionnaire, the arrangement of personnel, management mechanism, and environmental resources are more reasonable. However, there are still deficiencies, and 1 point will be deducted for the index of sustainable development and the impact of this work. In terms of social satisfaction, the target group's satisfaction, according to the survey data of parents, faculty, and staff: Parents' overall satisfaction with the school is $(47.87\%+45.04\%/2) =70.39\%$, and the score is $70.39\%*2.5=1.76$; The satisfaction of faculty and staff is $(73.4\%+25.53\%/2) =86.17\%$, the score is $86.17\%*2.5=2.15$, and the comprehensive score is 3.91. In terms of social satisfaction, target Group Satisfaction: according to the survey data of parents and staff, the overall satisfaction of parents with the school is $(47.87\%+45.04\%/2) =70.39\%$, and the score is $70.39\%*2.5=1.76$; The satisfaction of faculty and staff is $(73.4\%+25.53\%/2) =86.17\%$, the score is $86.17\%*2.5=2.15$, and the comprehensive score is 3.91. Satisfaction with the fairness of the public and service objects: according to the data collected from the questionnaires of parents and staff, the satisfaction of parents is $(47.87\%+45.04\%/2) =70.39\%$, and the score is $70.39\%*2.5=1.76$; The satisfaction of faculty and staff is $(70.21\%+25.53\%/2) =82.98\%$; $82.98\%*2.5=2.07$, and the comprehensive score is 3.83.

In addition to the above-mentioned positive index system, there is also an overall inverse index system. According to the situation of the questionnaire collection, the school occasionally received complaints from parents, the masses, and other social circles, accounting for 6.38%, and the score = $-3*6.38\%=-0.19$. Judging from the parents' questionnaires: the proportion of never corporal punishment is 93.35%, $\text{score}=(1-93.35\%)*-2=-0.13$; The toilets in the teaching area are not hygienic and clean, the score is -1, and management should be strengthened. Due to the overall reconstruction and expansion, there are some security risks on the campus. For example, there are water leakage and accumulation of water in the teaching building, especially on rainy days, and the phenomenon is more serious. There are potential safety hazards, and the score is -2. Judging from the situation of the questionnaire collection: the school occasionally received complaints from parents, the masses, and other sectors of society, accounting for 6.38%, and the score = $-3*6.38\%=-0.19$.

Note: Satisfaction rate = (very satisfied + relatively satisfied rate/2), general satisfaction and dissatisfaction are regarded as not reaching the satisfaction index

4.3. Problems with performance management

Through the above index system scores, it is concluded that there are some problems in the performance management of Dongguan HZ School

4.3.1 The budget adjustment is too large, and the implementation rate of financial funds is not high

After analysis, the reason for the adjustment of the budget of Dongguan HZ School was that the campus was undergoing renovation and expansion in 2021, and the expenditures for various projects were large. The school later added a number of subject classrooms and purchased books for additional subjects, etc. The actual amount of expenditure far exceeded the budget. For this reason, Dongguan HZ School added an additional budget in 2021. Budget system matching, performance target completion rate, and timely completion rate of work tasks and other indexes scored low. Later, because the progress of the reconstruction and expansion project is not adapted to the original plan, which affected the score of the project supervision indexes, coupled with a long time for acceptance of the project and the impact of the epidemic. The amount of some expansion projects had not been fully paid, resulting in low scores for indexes such as the execution rate of fiscal expenditure and the carryover balance rate in 2021.

4.3.2 Insufficient financial management and internal control construction, failing to form a complete system

Points are deducted according to the indexes related to the soundness and effectiveness of internal control and financial management systems. Dongguan HZ School lacks an internal control management system. The description of the existing internal control rules and regulations are too simple, and there are no written internal control system rules, which cannot play a normative role. The school does not pay much attention to financial work. There are unqualified financial expenditures. There are no clear expenditure details for some capital expenditures. The financial compliance and institutional measures are low, and the score is low. In addition, through the interview of the symposium, it was found that the school staff did not fully understand the financial performance evaluation and internal control, or even did not understand it at all.

4.3.3 The quality of procurement is not high, and the safety of the campus environment needs to be strengthened

Judging from the overall inverse index score, there are some security risks on campus. For example, there are water leakage and water accumulation in the teaching building, and there are potential safety hazards. The sanitation management of the school district should be strengthened. In addition, through the symposium, it was found that the quality of the purchased equipment was not high, resulting in frequent failure of some teaching equipment to be used normally. For example, 8 computers were purchased, 2 of which could not be used. Some purchased computers or air-conditioning equipment had a high maintenance rate, and the maintenance cost was high, which affected the normal utilization rate of fixed assets and the procurement execution rate index.

4.3.4 Social public satisfaction and service system need to be improved

From the index system, the target group satisfaction, the public and service object fairness satisfaction, and other indexes have a low score rate. The questionnaire survey found that: parents or some faculty members need to improve the awareness and satisfaction of the school's brand building, fairness, cultural public welfare, and safety education services. Whether the educational work or service projects done by school personnel have made necessary publicity and promotion, whether students or parents fully agree and understand the school's service projects. Judging from the negative scores of the overall inverse indexes, there are still cases where parents have complaints about the services provided by the school or the activities held. It shows that the satisfaction of the school target group and the social impact effect index need to be strengthened.

5. Suggestions for optimizing the application of the performance evaluation index system

5.1. Notify the evaluated department in advance and combine the budget target with the indicator system

The performance evaluation index system is the rules and standards of performance evaluation work, which determines the content, standards, and scores of evaluations. Therefore, the department being evaluated should be informed in advance of the relevant criteria for performance evaluation, that is, the

performance evaluation index system. In particular, the evaluation criteria and index scores, and so each department can grasp the guarantee of its formulation and implementation when formulating the budget. In the aspects of budget execution, asset management, project management, etc. According to the scoring criteria of the index system, compile and collect relevant auxiliary materials. For example, set the "budget execution rate $\geq 90\%$ ", "public expenditure control rate = 100%", and "budget adjustment rate $\leq 3\%$ " to get full marks, and so that targeted and focused work can be carried out. However, according to the current situation, Since the evaluated department was not notified in advance, the evaluated department was not clear about the standards, requirements and index scores of the evaluation index system. Only by the end of the current year, and the department's overall expenditure performance evaluation can be learned to understand the corresponding evaluation indicators. To this end, it is recommended to combine the budget target with the index system. That is: when declaring the budget target for this year, it should be linked with the assessment requirements of the budget target; The budget objectives are refined into a performance index system. The performance index system is also approved when approving the departmental budget, and so that the department can carry out various tasks in accordance with the requirements of the performance index system. After the completion of the annual plan, the assessment is carried out according to the approved performance index system.

5.2. Optimizing the weights of the index system

The weights of each type of index system are different. Combined with the characteristics of the department or unit, the weight of the targeted indexes and individual indexes of each departments or units can be appropriately adjusted, and improving the pertinence of the evaluation. For example, the water resources evaluation index system is generally evaluated from the perspective of economic and social comprehensive and sustainable. It is required to achieve sustained economic growth on the premise of not harming the fundamentals of water resources and the environment and not affecting future consumption, that is, to maximize economic benefits under the premise of satisfying basic social and public functions. Therefore, the satisfaction of social public demand reflects the precondition of sustainable development, and it is the primary target that requires priority assurance; Otherwise, the economic function will be impossible to talk about. In the application process of the index system, the social and public benefits are regarded as the focus of performance evaluation. The indexes related to social and public benefits (such as: basic living water indicators, water ecological environment indicators, industrial water safety indicators) are scored in the entire evaluation indicator system. The weight is naturally high. In this way, the overall evaluation index system will have a focus, and the evaluation results will be more reasonable, scientific, and convincing. Of course, the importance of each type of index system is different, and the weight of the specific index system has to be adjusted according to the actual application of the evaluation object.

5.3. Establish a set of index system

Due to the different functions of departments, it is difficult to reflect the differences if a set of index systems is used to measure the decision-making authority, management authority, and output benefit of different departments, resulting in the lack of scientific and objectivity of evaluation results. Therefore, in order to carry out the targeted evaluation of the performance benefits of different departments and ensure the scientific and objective evaluation results, it may be necessary to enrich individual indexes further or further refine the three-level indexes and expand them into four-level indexes. For example, the water conservancy department can set four-level indexes such as "flood control capability" and "guarantee people's life safety" among the three indexes of "social benefit"; The forestry department can set individual indexes such as "gross output value of forest" and "forest coverage rate." Under the unified guidance of the financial department, each departments can explore and set individual indexes to reflect the functional characteristics of the department, form an index system by industry and department, and finally form a set of indexes system.

5.4. Break through the limitations of the existing index system framework and innovate a variety of index system types

Due to the lack of experience in the field of overall expenditure performance evaluation in my country, and the fact that the current performance index system has great problems in practice, various types of indicator systems can be innovated to provide a reference for the study of index systems suitable for various departments. For example: a balanced scorecard can be used to design a performance index system around departmental decision-making, departmental management, and departmental performance.

At the same time, taking into account multiple dimensions such as finance, customer, internal management, learning and growth; Set up an expert group, attract theoretical experts, practical workers, and third-party institutions to participate in the research, and formulate a feasible index system to guide practice; Each evaluation department or unit actively explores the department's overall expenditure performance evaluation index system from the perspective of practice, throwing sub-departmental and hierarchical pilots, summarizing practical experience, and further standardizing the preparation of the implementation system.

References

- [1] Liu Jinyu. *Research on the Construction of Universities Budget Performance Evaluation Index System [J]. Accountants*, 2021(20):33-34.
- [2] Deng Hua, Ye Ye. *Thoughts on optimizing the overall expenditure performance evaluation index system of the department [J]. Financial Supervision*, 2022(08): 23-26.
- [3] Zheng Qinyu. *Research on the evaluation index system of educational project expenditure performance [J]. Finance and Accounting Learning*, 2022 (11):30-32.
- [4] Zhang Fang, Wang Xianghua, Liu Xiaoli. *Research on the construction of performance evaluation index system for financial scientific research projects [J]. China Chief Accountant*, 2022(03):154-157.
- [5] Cheng Yalan, Kong Xiangyin. *Application analysis of the general index system of departmental overall expenditure performance evaluation - performance evaluation report based on third-party institutions [J]. Financial Supervision*, 2022 (02):53-57.
- [6] Deng Hua, Fu Keying. *Research on the optimization path of the overall expenditure performance evaluation index system of Guangdong Province [J]. Green Finance and Accounting*, 2021(11):34-36.
- [7] Liang Yi, Wang Ting, Zhou Lianzi, Li Yumei, Shao Zhu, Pan Jiangtao. *Research on the performance evaluation index system of public hospital financial projects [J]. Fortune Times*, 2021(03):224-225.
- [8] Xu Wenzhen. *Exploration and Analysis on the Establishment of the Performance Evaluation Index of the Department's Overall Expenditure—Taking the DZ Bureau of Shandong Province as an Example [J]. China Agricultural Accounting*, 2020(06):44-46.
- [9] Zhang Xuzheng. *Research on the Performance Evaluation Index System of Local Government Financial Expenditure [D]. Yunnan University of Finance and Economics*, 2020.
- [10] Jiang Shujun, Chen Xilin. *Research on the construction of budget performance management chain in the whole process of departmental expenditure [J]. Financial Supervision*, 2020(01):52-56.