

Tracking and Analysis of Management Measures of Budget Implementation Progress in Higher Vocational Colleges

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ABSTRACT. At this stage, my country's reform of education continues to deepen, and a greater effort has been put into education funding. However, according to related investigations, we found that the current higher vocational colleges have a very It is slow, and it has caused a certain degree of obstacles to the progress of various scientific research projects. Therefore, in order to promote the development of higher vocational colleges and understand their budget implementation, we need to effectively track the budget implementation of higher vocational colleges management. At this time, we can analyze and discuss the current budget implementation status of higher vocational colleges to ensure that the reasons for the slow implementation progress of current higher vocational colleges can be found. And correspondingly discuss and analyze, and put forward a few suggestions of my own, hoping to help my country's vocational colleges to effectively manage the budget implementation, and promote the development of my country's vocational college education.

KEYWORDS: higher vocational colleges, budget implementation, progress tracking, management measures

1. Introduction

Over the years, with the development of the country, my country has continuously increased its investment in education, and its emphasis has been continuously deepened. Therefore, the funds allocated by the Chinese government to the education sector have been continuously increased each year. However, there are currently some vocational colleges in my country. The slow implementation of the budget has resulted in more surplus funds being recovered by the government in the end. Therefore, in order to effectively improve the budget implementation of higher vocational colleges, we need to discuss and analyze the corresponding progress of the budget implementation of higher vocational colleges, so as to improve the level of budget implementation of higher vocational colleges in our country.

2. The current status of the implementation progress of higher vocational colleges at the current stage

Before starting the discussion, we need to have a clear understanding of the current budget implementation status of higher vocational colleges, and we can use a higher vocational college to conduct inquiries and analysis. In 2017, the use of funds and the original plan for the higher vocational colleges from January to June were relatively flat, but since the beginning of the summer vacation, that is, in July and August, the actual implementation progress and The schedule is not in line with the plan, and the implementation is far lower than planned. This college's implementation progress in August was very slow, but its budget implementation progress in June, September and November and December was very fast, especially in November and December. The execution speed is faster. In general, the corresponding progress of the higher vocational college's budget implementation every month is uneven, especially at the end of the year. This situation is more serious. After analyzing and discussing the corresponding financial funds and analyzing the implementation rate of each project, we can clearly see that there is a situation ranging from 16% to 100%. For different projects, their implementation rates are often relatively low. Large deviation [1].

3. Reasons for the slowdown in the budget implementation progress of higher vocational colleges

3.1 The budgeting is not scientific and reasonable

There are two reasons why budgeting will slow down the budget implementation of higher vocational colleges: The first reason is that most of the current higher vocational colleges have one-sided budget allocation, and they have not achieved comprehensive management and allocation. It also failed to make overall plans. The results of budget research conducted by each institution of higher vocational colleges are often in vain and have not received the expected results. Although the financial department of each college will conduct research and discussion on the final use effect and situation of the relevant funds of the department and department each year, as well as the problems in the implementation of related projects, it is always Because there are some shortcomings in analysis and demonstration, and the allocation of funds for departments and departments is often unreasonable. This series of situations will reduce the efficiency and efficiency of the use of funds. This will hinder the overall development of the school. The second reason is that the current budget preparation does not form an effective constraint mechanism. They generally use the budget funds at will. There is no more restrictive system. There are even many colleges and universities in order to improve their execution speed. The use of funds will be temporarily replaced at the end of each year for the final expenditure, but this will have a bad impact on the overall development and normal operation of the school [2].

3.2 Lax implementation of the budget

The lack of strict budget implementation lies more in the absence of an independent evaluation mechanism and the lack of specialized supervision and implementation. Relevant financial departments do not have the authority to make overall corrections to the budget implementation of colleges and universities, and there is also no corresponding effect on the corresponding supervision after budget implementation. In the execution of the budget, because there is often a lack of emergency reminders beforehand, and afterwards, the supervision and corresponding follow-up and promotion work are relatively lagging, which often results in delays in timing, so it can also be done Facing the error situation of the budget event smoothly. Another point is that the assessment of budget implementation is not rigorous, so there is no strict and consistent reward and punishment system that restricts and encourages relevant managers [3].

3.3 There is no thorough budget analysis

The current budget analysis of higher vocational colleges is relatively incomplete, so this corresponds to the slow implementation of the budget of higher vocational colleges in our country. Most of the current budget analysis is a routine analysis, lacking corresponding special discussion and analysis, and their thematic analysis is mostly general and rarely conducted in detail, so their deviations are difficult to find. Therefore, the analysis reports they make are basically not exhaustive. There is also a budget analysis. Generally, they just compare the progress of the current period with that of the previous year. Therefore, it is difficult for them to discuss and interpret key information in depth. At the same time, they There is still a lack of analysis of some of the more important and key indicators. In addition, the discussion on the post-event results of the budget analysis is more focused, and accordingly the previous early warning discussion is underestimated. This has a great impact on the probability of accidents that often occur later, and it is impossible to deal with the incident. To the corresponding timely processing [4].

4. Relevant measures for tracking management of budget implementation progress in higher vocational colleges

4.1 Strengthen the awareness of budget implementation

In order to effectively promote the progress management of budget implementation in higher vocational colleges in our country, we can strengthen the awareness of budget implementation, attach importance to the intensity of implementation, and increase the importance of thinking. At the same time, when the relevant departments apply for the project, the person in charge of the project can be required to make the corresponding emphasis on the importance of the project expenditure according to the required budget, and increase the importance of everyone. In addition, each department needs to be able to strengthen the cognitive

understanding of budget related work, and at the same time, carefully check the possible problems, sum up certain experiences, find and analyze the reasons, and hope that the financial The timeliness and balance of budget execution can be improved to a certain extent [5].

4.2 Promote scientific and rational budgeting

Because the budget preparation time of vocational colleges in our country is generally tight and the time for their own release is often late, vocational colleges can establish a project reserve database that can effectively implement rolling management in a timely manner. In this way, it is hoped that the source problems of budget implementation can be grasped and resolved, and the progress of budget implementation can be implemented stably, so that the final implementation effect can have the expected effect.

4.3 Promote the decomplication of school affairs

In the current higher vocational colleges in our country, their handling procedures are generally complicated. This is often because our government's procurement time is very long. Therefore, in order to effectively curb the complexity of the school's work process, it is necessary to simplify the school's process. At the same time, it is also necessary for relevant departments to continuously improve the efficiency of management, try to simplify the complexity of work, and when applying for projects, relevant The department can improve work efficiency and simplify the complexity of the project. In addition, it is also necessary to report the two phases of the project's existing equipment procurement and engineering projects in stages [6].

4.4 Implement an optimized and efficient budget performance system

Nowadays, higher vocational colleges in our country need to formulate the budget implementation plan in more detail. At the same time, the relevant departments need to be able to compare the school's monthly plan progress with the current implementation status. At the same time, relevant departments such as management, responsibility, purchasing department and finance department are required to hold regular meetings on the main content of each period of budget implementation. At the same time, each department needs to report and report on their budget implementation status. Discussion, in order to realize the analysis and tracking of the execution progress of each project, find the problem as early as possible, find out the cause in time, and do the corresponding control and solution measures.

4.5 Improve the summary of the final implementation evaluation

Want to efficiently improve the budget execution management level of higher vocational colleges, promote the construction and soundness of the budget execution management of higher vocational colleges in our country, and include the budget execution status of each department's financial funds in the final goal of each department and individual. In the assessment, and use this as an important basis for the final year-end evaluation. At the same time, it is also necessary to effectively reward and commend each department or individual with sufficient budgetary financial funds. However, for those departments or individuals whose budget implementation progress is lagging behind, a certain degree of notification and criticism should be carried out across the school, so as to effectively increase the school's emphasis on budget implementation and improve everyone's correct understanding of the budget, Increase everyone's attention. In addition, the school needs to be able to link the relevant arrangements to a certain extent with the current budget execution system, which will effectively improve everyone's effective control of budget execution. At the same time, each department can also make reference to the budgetary expenditure that needs to be arranged and planned for the next year and the actual implementation of the department in the current year, and make corresponding arrangements for the budgeting of each department to improve the quality and Efficiency, promote the scientific and reasonable budgeting.

5. Conclusion

In general, if higher vocational colleges want to effectively solve the problem of slow budget implementation, they need to improve the implementation progress and efficiency in a timely manner, continuously improve the budget implementation awareness, and consolidate everyone's budget. At the same time, the importance of implementation is to promote the school's budgeting to be more scientific and reasonable. The final evaluation performance of the budget needs to be optimized, and the effective use of funds by the finance should be improved so that the final higher vocational colleges can carry out the largest Develop and promote the all-round development of colleges and universities.

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