

Construct the evaluation index system of internal control of government procurement business of NT vocational college

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Abstract: The amount of government financial revenue invested in education has been rising year by year in recent years, and higher vocational colleges are also within the scope of financial capital investment, which means that higher vocational colleges can purchase more and more materials, most of the higher vocational colleges of infrastructure, equipment and equipment procurement are included in the scope of government procurement, and higher vocational colleges due to poor management, there are many problems in this process, Therefore, it is very necessary for higher vocational colleges to carry out internal control over government procurement business. Based on this, this paper constructs the evaluation index of internal control over government procurement business of higher vocational colleges.

Key words: higher vocational colleges;government procurement; internal control evaluation index system

1.Introduction

Under the general trend of the reform of "decentralization service", the Ministry of Finance promulgated the Guiding Opinions on Strengthening the Internal Control Management of Government Procurement Activities in 2016 (hereinafter referred to as the Guiding Opinions on Government Procurement) to provide guidance for the internal control management of government procurement. Higher vocational colleges, as public institutions, should also respond to the call of the state to improve the internal control of government procurement business. The original intention of financial funds invested in higher vocational colleges is to vigorously develop the scale of higher vocational colleges, but in recent years, some higher vocational colleges have used the financial funds to support infrastructure facilities and scientific research for other purposes, wasting the phenomenon, resulting in lower utilization rate of funds in higher vocational colleges, and even corruption. Therefore, in order to vigorously develop higher vocational colleges, we should strengthen the management of government procurement business in higher vocational colleges, which requires the internal control evaluation of government procurement activities in higher vocational colleges, and improve the internal control work by improving the ability of internal control evaluation. To establish and improve the internal control evaluation system of government procurement business in higher vocational colleges can find out the shortcomings and correct them in time, and carry out continuous follow-up evaluation of the internal control work of government procurement business in higher vocational colleges, so it is necessary to carry out the internal control evaluation work of government procurement business in higher vocational colleges as soon as possible.

2.NT vocational College government procurement business process

In order to make the procurement process more standardized, NT Vocational College carries out government procurement activities in accordance with the Government Procurement Law of the People's Republic of China (hereinafter referred to as the "Procurement Law") and the Guidance on Government Procurement and other documents. NT vocational College government procurement amount of less than 100,000 business, by the secondary college, functional departments or directly affiliated units set up inquiry group to conduct their own inquiry, and need to consult three or more suppliers, issue inquiry report to determine the final supplier, 100,000 and above the procurement plan needs to be tendering, then determine the supplier, and finally sign the government procurement contract.

3.NT vocational College government procurement business internal control evaluation status analysis

After sorting out the government procurement business documents of NT Vocational College, it is found that the evaluation indexes of internal control designed by NT Vocational College for the school's activities at the unit level and business level are mainly basic evaluations of the overall internal control of the school, and the contents of the evaluation indexes of internal control for each economic business activity are not detailed enough. Moreover, there are no detailed indicators dedicated to the internal control evaluation of government procurement business, so it is difficult to carry out the internal control evaluation of government procurement business in an all-round way.

4.Construct the evaluation index system of internal control of government procurement business of NT Vocational College

4.1.Construct ideas

Guided by the Procurement Law, Norms and other relevant regulations on government procurement and internal control, and combined with the actual situation of higher vocational colleges, the internal control evaluation index of government procurement business of NT vocational College was constructed. Through field research and questionnaire survey, opinions of experts, managers and teachers were solicited. The design scheme of the internal control index of government procurement business of NT vocational College is more in line with the actual needs and has strong operability.

4.2.Index system construction

At present, the evaluation index of government procurement business in higher vocational colleges is mainly determined according

to the design requirements in the "Index Evaluation Table" issued by the Ministry of Finance. The index evaluation table is widely used in China's administrative institutions, but the index is set for all administrative institutions in the country. Because higher vocational colleges have two functions of scientific research and education, compared with other administrative institutions, The government procurement of higher vocational colleges is mostly advanced professional instruments and equipment with high technical content to meet the needs of teaching or scientific research. Therefore, the indicators in the index scoring table are not very applicable to higher vocational colleges. According to the contents of the "Norms", "Procurement Law", "Guiding Opinions on Government Procurement" and "Guidelines", and combined with the actual situation of internal control in higher vocational colleges, this paper makes clear the key risk points of government procurement process mainly include: Government procurement plan and budget, procurement execution, procurement acceptance payment and procurement business records and archiving. Therefore, this article from the above four points to build the evaluation index system that can reflect the level of internal control of government procurement business in higher vocational colleges.

According to the "Norms", "Procurement Law", "Guiding Opinions on Government Procurement" and "Guidelines", combined with the actual business process of government procurement business of NT vocational College, the evaluation index of government procurement internal control is designed.

4.2.1. Description of government procurement plan and budget evaluation indicators

A. Government procurement plan and budget indicators: procurement application approval system, procurement batch, procurement budget review.

A1. Procurement application approval system: Higher vocational colleges should establish and improve the procurement application approval system, and clarify the corresponding application and approval procedures.

A2. Procurement batch: The reasonable determination of procurement batch can improve the efficiency of procurement business and reduce procurement costs.

A3. Procurement budget review: focus on reviewing whether the procurement plan has been confirmed by the central management department, whether it is included in the budget scope, etc. The budget review of the procurement plan should be strengthened.

4.2.2. Description of government procurement implementation evaluation indicators

B. Procurement implementation evaluation indicators: procurement methods, procurement methods review, supplier access and evaluation, price selection mechanism, procurement contract countersigning, import and large equipment procurement review

B1. Procurement methods: competitive negotiation, competitive negotiation procurement, invitation bidding, public bidding, single-source procurement, inquiry and other government procurement methods, which shall be selected by the procurement management department in accordance with laws and regulations.

B2. Review of procurement methods: to purchase bulk commodities and services by open bidding, the government procurement management department shall strictly review the single-source procurement method, publicize the procurement project information and the name of the only supplier in the designated media, and the procedure shall be compliant.

B3. Supplier access and evaluation: establish a scientific supplier access and evaluation system, establish and improve the supplier management information system, according to the evaluation results of the supplier's credit, supply conditions, operating conditions, reasonable selection and dynamic adjustment, the supplier of materials or services provided by the price, quality, delivery timeliness and other real-time management and comprehensive evaluation.

B4. Price selection mechanism: The price selection mechanism and bidding evaluation method of procurement business shall be scientifically and reasonably determined. For goods and services with unified standards, the lowest price evaluation method may be adopted; For goods and services with relatively complex technology and services and high requirements, a comprehensive scoring method may be adopted.

B5. Countersigning of procurement contracts: Strengthen the review and management of procurement contracts, carry out risk assessment on the qualification and credit status of the suppliers to be cooperated with, and sign procurement contracts in accordance with the prescribed authority.

B6. Import and big-ticket equipment procurement review: should be strictly in accordance with laws and regulations to purchase import and big-ticket equipment review and strictly perform the approval procedures.

4.2.3. Government procurement acceptance payment evaluation indicators

C. Procurement acceptance payment evaluation indicators: procurement acceptance system, procurement payment, payment tracking verification, acceptance of abnormal return claims.

C1. Procurement acceptance system: Strict procurement acceptance system shall be established. Important, large and complex procurement projects shall be attended by quality testing institutions recognized by superior departments to assist the acceptance work.

C2. Procurement payment: the management of procurement payment should be strengthened, the payment process should be improved, the procurement budget, contracts, relevant documents, approval procedures and other relevant contents should be strictly examined, especially the authenticity, legality and effectiveness of procurement invoices and other bills should be strictly examined, and the payment should be made according to the contract after the review is correct.

C3. Payment tracking and verification: For the purchased goods involving large or long-term payment in advance, pay attention to process control and tracking management, regular tracking and verification, and timely handling of verification procedures. If there is any doubt about the advance payment, timely measures should be taken to recover the payment as soon as possible; If any other abnormal situation is found, in order to avoid capital loss, the supplier should refuse to pay for goods.

C4. Acceptance of abnormal return claims: If the acceptance institution finds any abnormal situation in the acceptance process, it shall

find out the cause and deal with it in time. The government procurement department shall handle the unqualified goods, returns, claims and other matters according to the inspection results. For the loss of teaching, scientific research and other aspects caused by delayed delivery, the procurement management department shall, in accordance with the contract, make claims according to law.

4.4.4. Government procurement business records and archiving evaluation indicators

D. Procurement business records archiving evaluation indicators: procurement archives management system, regular file sorting, archive storage

D1. Procurement archives management system: Formulate a school procurement archives management system, clarify the scope and storage period of related procurement businesses, strengthen the record control of procurement businesses, and ensure the traceability of the procurement process.

D2. Regular archiving of archives: The school procurement management department regularly sorts out and archives the procurement information.

D3. Archive preservation: properly keep procurement related materials, such as procurement budget and plan, various approval documents, bidding documents, bid evaluation documents, contract texts, acceptance certificates, etc., shall not be forged, concealed or destroyed.

Finally, the evaluation index system of internal control of government procurement business of NT Vocational College designed in this paper is shown in Table 1:

Table 1 NT vocational college government procurement business internal control evaluation index system

Objectives	Level 1 Indicators	Secondary indicators	Serial number
Internal control of government procurement business in higher vocational colleges	A. Government procurement plans and budget indicators		
		A1. Procurement application approval system	1
		A2. Purchase batches	2
		A3. Procurement budget review	3
	B. Procurement implementation evaluation indicators		
		B1. Procurement method	4
		B2. Review of procurement methods	5
		B3. Supplier access and evaluation	6
		B4. Price selection mechanism	7
		B5. Countersigning of procurement contracts	8
		B6. Import and big-ticket equipment procurement review	9
	C. Procurement acceptance payment evaluation indicators		
		C1. Procurement acceptance system	10
		C2. Procurement payment	11
		C3. Payment tracking verification	12
		C4. Accept abnormal return claims	13
D. Procurement business records archiving evaluation indicators			
	D1. Procurement archives management system	14	
	D2. Regular archiving of archives	15	
	D3. Archive preservation	16	

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