

# Research on the problems and countermeasures of budget management in colleges and universities

Hu Xia

Yunnan Normal University Kunming, Yunnan 650092, China.

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**Abstract:** In recent years, the scale of colleges and universities in our country has gradually expanded, and the reform of education system has also been deeply promoted. As an important part of financial management in colleges and universities, budget management provides an important means for the rational allocation of resources in colleges and universities, which has attracted people's attention and attention. This paper sorts out the problems in the budget management of colleges and universities, and puts forward the countermeasures to these problems for your reference.

**Keywords:** Universities; Budget Management; Question; Coping Method

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Under the background of the rapid expansion of the school scale, colleges and universities pay more and more attention to the investment efficiency and return rate. As an important way for colleges and universities to adjust the investment of educational resources, financial budget management is naturally placed in an important position. The following according to the author's work experience, talk about the content of college budget management.

## 1. The significance of university budget management

### 1.1 Improve the rationality of resource allocation

Colleges and universities are different from enterprises, profit is not their purpose, but in order to achieve their scientific research, education and other goals, the role of budget management is very important. The source of university funds is limited, if there is wasteful behavior, there will be a lack of investment in scientific research and teaching. Therefore, it is necessary to further strengthen budget management to realize the sharing of university resources, so as to improve the utilization rate of funds, ensure the normal conduct of scientific research and teaching, and constantly promote the rapid development of various work in universities<sup>[1]</sup>. Budget management can reflect the utilization effect of university funds, so as to promote the utilization rate of funds and provide guarantee for the smooth progress of various work. At the same time, budget management can also estimate the amount of funds used in the development plan of colleges and universities, provide emergency funds for emergencies, and make reasonable adjustments to the work plan on this basis.

### 1.2 Promote work efficiency

Colleges and universities are composed of many departments, which have complicated connections and conflicts in the use of resources. It can be seen that budget management is very important. It can effectively improve the resource utilization rate of all departments and the utilization rate of funds. For example, budget management can optimize the allocation of resources and make reasonable arrangements for operating funds, so as to strengthen the cooperation between various departments in colleges and universities. In addition, the scientific preparation of budget indicators can implement a unified evaluation of the performance of various departments, so as to clarify the performance of various departments, through in-depth analysis of the problems, do a good job of internal work adjustment, and ultimately promote the smooth progress of various work in colleges and universities<sup>[2]</sup>.

### 1.3 Prevent financial risks

Some universities will promote their long-term development by borrowing funds, but the financing process is accompanied by certain financial risks, which means that the budget management workload will increase. In order to better prevent financial risks, the budget department needs to conduct a comprehensive assessment of all kinds of chronic loan funds and their financial risks, so as to achieve a balance between teaching and scientific research funds and avoid financial risks caused by unreasonable reception<sup>[3]</sup>. In the economic activities of

colleges and universities, through scientific and effective budget management measures, the allocation of financial funds can be optimized to the maximum extent, and at the same time, it can play an obvious role in preventing business risks, and provide strong support for improving teaching quality and promoting scientific research development.

## **2. The main problems of budget management in colleges and universities**

### **2.1 Lack of attention to budget management**

At present, many colleges and universities lack of understanding of budget management, lack of awareness of budget management, and pay insufficient attention to this work. In their concept, budget preparation belongs to the work of the financial department, so it can be prepared by the financial staff, and has little relationship with other departments, so the enthusiasm for budget management is not high. At the same time, financial staff are only familiar with financial knowledge and skills, only budget preparation, do not actively participate in the cooperation of various departments, and focus on scientific research and teaching, so it is conceivable that they will inevitably focus on the balance of funds and reduce expenses in all aspects as far as possible, which is bound to be inconsistent with the long-term development goals of colleges and universities.

### **2.2 The budgeting is not scientific**

At present, many colleges and universities have adopted the incremental budget algorithm in the budgeting work. Although the operation of this method is simple and appropriate increase is made according to the situation pointed out before, it also has significant defects, that is, there may be problems with the data of the previous year, so the data formed on the basis of wrong data will inevitably lack accuracy. The longer the time, the greater the gap will be. The less accurate the budgeting is. Therefore, the budget preparation in this way is mainly due to the lack of research on the actual situation of various departments, and relying solely on historical data will inevitably lose its scientific nature. In this way, the result often occurs, that is, the funds of some departments are too much, and the funds of some departments may not be enough<sup>[4]</sup>. In addition, the budget preparation of many universities is relatively general, just a simple rough estimate of some aspects of the cost, not detailed to the specific business, which is very unfavorable to budget control.

### **2.3 The performance evaluation system is not perfect**

At present, the budget management of colleges and universities has not yet established a scientific performance evaluation mechanism, and the problem of attaching importance to the preparation and ignoring the assessment generally exists in the budget management work. The budget management personnel have not established the concept of the assessment of specific projects, the cost consciousness is relatively weak, and the incentive mechanism is lacking. In the evaluation standard is single and the evaluation system is not perfect enough, the quality of the evaluation work may be affected. In this case, the evaluation work can not play the due incentive role. The implementation of performance appraisal according to the budget results can strengthen the utilization and cognition of the budget, so as to ensure the effective use of funds and achieve the purpose of reasonable allocation of resources. However, at present, the evaluation system used in the budget performance evaluation of Chinese colleges and universities is not perfect, and the division of target responsibility between departments and personnel is not clear enough.

## **3. University budget management problem coping methods**

### **3.1 Increased emphasis on budget management**

Budget management is an important guarantee for the future activities of colleges and universities, which is directly related to teaching, scientific research and other work, so the development of various activities should be based on budget. Therefore, colleges and universities must pay attention to budget management. First of all, the leadership should form a sense of budget management, not only pay attention to budget preparation, implementation and other aspects, but also pay attention to performance evaluation. At the same time, financial personnel should be trained in budget management. At present, most colleges and universities have not set up a special budget department, and mainly rely on the financial department to implement the budget function, organize financial personnel to attend regular training, and improve their

ability in budget management through business learning and exchanges with other colleges and universities. Moreover, it is necessary to publicize the knowledge of budget management through meetings and training, so as to help the faculty and staff form a sense of budget management, make them realize the importance of budget management in the work of colleges and universities, and realize that budget management is directly related to the development of faculty and staff and colleges and universities.

### **3.2 Implement scientific and refined budget management**

establish a sound budget management system. The establishment of a management system can provide a foundation for the development of budget management. If budget management is too centralized or too scattered, it cannot play its role. Therefore, management should be further refined, departments at different levels should be formulated, and the responsibilities of departments at different levels should be clarified. Finally, reasonable arrangements should be made for budget items through fixed staff and fixed expenditure, declaration of project expenditure according to the level, and implementation of budget management through centralized review, so as to achieve the purpose of differentiated budget management power, so that not only the management level will be clearer, but also the management responsibilities of personnel will be clearer, thus enhancing the scientific nature of budget management.

### **3.3 Make the budget performance appraisal mechanism more scientific**

Through the performance assessment of the budget, it can be clear that each department has completed the budget, clear the utilization rate of the budget funds, and timely find the problems in the budget, so that adjustments can be made in the subsequent budget formulation. In the process of budget performance assessment, we should choose the evaluation index reasonably and give feedback to the evaluation of performance results. If the indicators are selected reasonably, the performance evaluation results obtained can truly reflect the implementation of budget management. Colleges and universities can choose the evaluation index through the two aspects of business and finance, and use it in the evaluation of the budget implementation of each department.

## **4. Conclusion**

In short, clarifying the problems in the budget management of colleges and universities, and strengthening the awareness of budget management in daily work can give full play to the functions and roles of budget management, further strengthen the execution of budget management, and constantly promote the in-depth development of college education.

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## **About Author:**

Hu Xia (1981-) Gender: female, nationality: Han, native place: Anshan, Liaoning Province, professional title: Intermediate economist, Education: Bachelor's degree, institution: Yunnan Normal University, research direction: Accounting and Economics