

## Study on the Problems and Countermeasures of Government Budget Performance Management

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**Abstract:** With the continuous improvement of the quality of government services to the people, the current domestic government budget has experienced many times of reform and deepening. For the government, if effective budget performance management can be carried out, it is also the top priority for the current government to deepen reform. Through budget performance management can effectively help the government to improve the effectiveness of financial funds, effectively solve the problems in the management process.

### 1. Introduction

Before carrying out various budget management work, local governments should first set performance targets and strictly implement the targets in public services to ensure that service work is carried out in accordance with relevant regulations and legal requirements. In the implementation process of budget management, it is necessary to carry out effective monitoring of the implementation process of performance objectives, and at the end of the implementation of the budget, the quality assessment and analysis of the whole process, to ensure that the next budget performance management process can avoid similar problems as far as possible.

### 2. The Concept and Research Background of Government Budget Performance Management

In the government's budget management system, budget performance management belongs to one of the plates, and more inclined to the government's financial management content. Government budget performance management actually refers to the total output and total output performance of government services that the government can implement in a period of time. Such performance management activities can help the government perform its functions more efficiently. From the report can be found that the party's 19 of the present domestic socialist economy has entered a new market, and with the increasing of people a better life not balance the contradiction between the inadequate development has become the current principal contradiction, for the government, the need to establish a more scientific budget management system, and help the government better implementation of the budget management is the important of the functions of the government at present. In 2019, jiangsu province people's government issued about government implement comprehensive budget management of important documents, the documents required in jiangsu province people's government at all levels to itself to innovate the government's total budget management mode, and in the aspect of performance management must carry on the full coverage of the system and regulation, to the present socialist economy provides plenty of motivation. However, it should be noted that local governments are located in different regions, so there are certain management problems in the budget management process of governments at all levels. Further solving the management problems can effectively play the financial functions of the government and effectively standardize the governance of the national government.

### **3. Problems Existing in Performance Management of Government Budget**

#### **3.1 The Basic Staff Have Insufficient Understanding of Budget Performance Management**

In the current process of government management, many window staff and staff have a relatively general awareness of performance management. From the subjective work level, many staff do not have a thorough understanding of the concept of budget performance management, which is compared with the traditional government management concept, indicating that staff's cognition of budget performance management is still in a relatively traditional level. From the perspective of objective work, the difficulty of budget performance management needs to be constantly improved, and at the same time, higher requirements are put forward for the professional knowledge and skills of staff. However, the major universities connected with the government have not expanded the talent in budget management, which makes the talent reserve of government departments weak, and ultimately leads to the government's budget performance management effect is relatively mediocre.

#### **3.2 The Government Budget Performance Management Model is Not Mature**

The research on the content and mode of local government budget performance management is not thorough and mature enough. First of all, budget performance management itself needs to be established on the basis of budget management, that is, to emphasize the provisions in the process of budget management on the basis of efficiency sorting and improvement. But at present, the local government budget performance management model is still inadequate in planning ability, and the responsibility requirements between various departments are not clear delineation; In addition, some managers have weak professional cognition, but pay more attention to the benefits of the department, which seriously affects the performance of the public functions of the government and turns a blind eye to all kinds of provisions and institutional boundaries. Therefore, the budget performance management of the government is difficult to be carried out effectively. In this process, managers ignore the government's departmental expenses and expenses, which will squeeze the government's economic pressure to a certain extent. Therefore, the government's budget performance management model needs to be re-examined and constructed.

#### **3.3 The Performance Management and Evaluation System for Government Budgets is Not Sound**

At present domestic budget performance management system is still in the initial exploration and fumble, compared with the foreign advanced budget performance management system, the relevant departments of our government to the design of the performance appraisal system and budget performance management system there are many pitfalls: such as simple distribution of bonuses, qualitative quantitative division error and so on, this suggests that the local government in China's work in the budget performance management system content lack of certain scientific guidance, lead to not fully exert government functions.

#### **3.4 Not Paying Attention to the Feedback and Use of Performance Appraisal Results**

For local governments, the process of performance appraisal needs to be monitored, the way of performance appraisal needs to be innovated, and the results of performance appraisal need to be valued and fed back. After the budget performance assessment, most governments often do not file, summarize and sort out, leading to similar problems in the next budget performance analysis. For example, in the process of actual operation, many departments only care about whether they have reported the materials and work to their superiors on time, but do not care about whether they have carried out audit and circulation in their own departments. Therefore, when the same problem occurs in the next stage of work, it will also affect the preparation of the departmental budget of the next year, and then affect the overall arrangement of project funds of all government units.

### **4. Government Budget Performance Management Improvement Countermeasures**

#### **4.1 Attach Importance to the Quality Training of Grassroots Budget Performance**

## **Management Personnel**

First of all, the government needs to pay attention to the quality training of staff related to budget performance management. The nature of the government is to serve the people, so it is very important to cultivate the quality of the management personnel. Local governments can strengthen the awareness of budget management of relevant personnel through training and other ways to improve the work efficiency and work level of managers. In daily work, strive to achieve clear rewards and punishments, so that the staff to understand the relevant skills, so that the staff give full play to the subjective initiative of the staff. At the same time, for the government, the delivery and supply of talents in colleges and universities is also the key path of talent reserve. Therefore, the government needs to encourage colleges and universities to teach students in accordance with their aptitude and strengthen practical training in budget management and other majors.

### **4.2 Establish a Budget Performance Management and Assessment Agency**

Many local governments have not set up corresponding budget performance management assessment institutions, which leads to a lot of problems. First of all, financial personnel are the preparers of budget management content and the supervisors of budget process, which leads to the relatively general independence of the government in budget performance assessment. Local governments can select professionals from various departments to form management assessment agencies to help cooperate with each other. In the preparation process also need to strengthen the emphasis on budget performance objectives, all departments need to carry out around the budget objectives and budget requirements in the implementation process, in the preparation of year-end budget to highlight the performance assessment content, summary and explanation of completed projects; Check and fill the gaps of unfinished projects, and put forward effective improvement methods and countermeasures.

### **4.3 We Will Improve the Evaluation Index System for Performance-Based Budgetment**

How to improve the budget performance management evaluation index system, we should first consider three parts. First, we should first strengthen the public budget performance management system, and then strengthen the budget performance management of governments at all levels from top to bottom. Second, after strengthening the management of general public budgets, local governments need to set up funds and state-owned capital operation budgets, etc., which need to be taken into account in performance management. Third, actively develop the construction of government investment funds, government debt project performance management construction. We will strengthen the performance management of local government budgets through comprehensive implementation of the three aspects.

### **4.4 Attach Importance to the Application of Performance Appraisal Results**

As mentioned above, many local governments do not attach importance to the results of performance appraisal. Therefore, the function of local government will be affected to some extent if the result of assessment is ignored. First of all, after the implementation of budget objectives, the public institutions at the grassroots start to summarize and sort out the completion status of performance objectives, stabilize key projects at each stage of each year, and make rapid rectification on the basis of finding problems; After completing the target by stages, establish a government budget performance management system with credibility, comprehensively check the invalid funds and bad debts of the government, so that the performance appraisal work of grass-roots units can help the stable development of the society more effectively in the process of continuous repair and improvement.

## **5. Conclusion**

Overall, at present, the performance management of government budget in China is still in an imperfect stage, and there are many problems in the process of development. For the government, complicated affairs combined with the complexity of the system make the government budget

performance management work is not easy, need to establish a scientific management system. Therefore, the government needs to strengthen the quality training of the relevant personnel, strengthen the working ability of the staff, strengthen the working concept of the government and the staff and so on. Only by solving the stubborn problems can the content and work of the government's budget performance management make a breakthrough and help the better development of our society.

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