

Research on the Optimization Strategy of Performance Management Framework of Chinese Basic Education Schools from the Perspective of Organizational Structure

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Abstract: The school is essentially an organization so the rationality and scientificity of its organizational structure design are of great importance to improving the effectiveness of school governance. Based on the perspective of organizational structure, this paper analyzes the current problems of performance management in basic education in China and tries to put forward some optimization strategies for the school performance management framework, to promote the long-term development of China's basic education.

Keywords: Schools of basic education; Performance management; Organizational structure

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1. Introduction

Performance management is a management method that is guided by performance goals. Constrained by the annual budget, performance evaluation is comprehensively carried out to improve the efficiency of fund use^[1]. On February 23, 2019, the General Office of the State Council issued the Implementation Plan for Accelerating the Modernization of Education (2018–2022), which calls for “improving the investment and management mechanism for education funding, improving the financial investment mechanism for education, and fully implementing performance management”^[2]. At present, most of the research on budget performance management focuses on the government and universities, but there are few studies on budget performance management in basic education schools^[3]. Based on this, it is necessary to study the key problems and countermeasures of budget performance management in basic education schools.

2. The significance of advancing school budget performance management

2.1. It is conducive to promoting schools to enhance their sense of responsibility and improve the level of education management

Most of China's basic education funds come from public financial investment, so the education authorities and school leaders often only pay attention to the scale of public education expenditure, such as the annual investment of education funds, the growth rate, and so on, but ignore the scientific, rational and output effect of education fund allocation^[4]. Strengthening the budget performance management of schools is conducive to the implementation of the responsibility for education expenditure, the improvement of the efficiency of the use of education funds, and the overall improvement of the level of school education management.

2.2. It is conducive to saving education funds and improving the efficiency of the use of financial funds

Due to well-known reasons, China's fiscal revenue has grown relatively slowly in recent years, and it has been unable to meet the rapidly growing demand for education. The space for optimizing education fiscal expenditure through incremental channels is constrained, and the focus of work must be shifted to revitalizing the stock of education funds and optimizing the structure of education expenditure. For example, the state has reformed the funding guarantee mechanism for secondary vocational education and implemented free education, although the government's investment in secondary vocational education has increased significantly compared with before the implementation, the increased funds are mainly used for free education, cashing out teachers' performance salaries and other expenditures. The actual increase in funds that can be used for the development of education and the improvement of the conditions for running schools is not large. Only by strengthening performance management and improving the efficiency of the use of financial funds can schools maximize the efficiency of the use of educational funds.

2.3. It is conducive to optimizing the allocation of educational resources and improving the efficiency of school public services

The responsibility of basic education schools is to educate and nurture young people, and in terms of their function, they provide educational service products, which are entirely within the scope of public services. Through budget performance management, schools can better improve the quality of education, obtain more high-quality educational resources, and ensure that schools provide qualified and excellent talents to society.

3. Problems in the performance management of basic education schools

Budget performance management is a comprehensive system composed of performance objective management, performance operation tracking, and monitoring management, performance evaluation implementation management, and performance evaluation result feedback application management. Since 2003, when the Ministry of Finance promulgated the Interim Measures for the Evaluation and Management of Fiscal Expenditure Performance, the budget performance management of basic education schools has gone through more than 10 years of exploration. Until now, although the level of school budget performance management has been improved, it is still only in its infancy, and there are still many problems in the understanding of budget performance management, performance objectives, performance evaluation, and performance evaluation results feedback application management, which makes the budget performance management of basic education schools unable to

develop rapidly.

3.1. Lack of knowledge and awareness of budget performance management

In the context of the current policy, all relevant units have gradually carried out comprehensive budget performance management. However, there are still many schools in the basic education system that do not have a comprehensive understanding of the implementation of budget performance management and have not yet formed a sound budget management concept ^[5]. In addition, the phenomenon of “emphasizing external and ignoring substance” in budget performance management is relatively common. Each unit has its understanding of the connotation of budget performance management, and the depth and breadth of budget performance management are also different. The awareness of budget performance management in some units is relatively weak. In the process of budget implementation, attention is paid to the rationality of the budget implementation rate and the use of funds, while the efficiency of budget implementation, that is, the degree of achievement of performance goals, is ignored.

This is mainly due to inadequate training and a lack of performance management philosophy among the personnel involved. For example, some schools only prefer the progress of budget implementation, do not pay attention to the quality of completion, and believe that as long as the budget plan is completed reasonably and compliantly in the implementation progress assessment, ignoring the many unreasonable situations and the awareness of performance management is relatively weak ^[6].

3.2. The overall performance management system is not perfect

At present, the construction of the performance management system of basic education schools is still at the national level, emphasizing that all units should carry out overall performance management following the requirements. However, there are few specific implementation rules for the implementation of this work ^[7]. Due to the lack of policy guidance from higher-level management departments, some basic education schools can only carry out the system construction of overall performance management in an exploratory manner, which has a long construction period and insufficient promotion efforts and lacks institutional support for actual work ^[8].

In addition, the organizational system of performance management is not yet perfect. Some schools lack a leading organization for overall performance management, do not set up a special performance management leadership organization and office, and lack a top-level management design. The diversity of the internal structure of the organization makes it difficult to implement overall performance management, and the school generally lacks a professional performance management talent team, so it is difficult to achieve the superiority of overall performance management by relying only on the “sole” financial personnel.

3.3. Budget performance management is not in place

First of all, the setting of budget performance management indicators is the basis of budget performance management evaluation, which directly affects the reliability of evaluation results ^[9]. The budget performance management indicators are unreasonable, which is mainly reflected in two aspects. First of all, the setting of performance management indicators does not fully reflect the rules of the education industry and the characteristics of fund use. On the other hand, the setting of performance management indicators fails to fully consider the nature of the school as an educational institution and the particularity of its business development and does not establish a performance management index system around the “student-centered” educational concept.

Second, there is a lack of performance monitoring. Performance monitoring is a key part of the dynamic management of budget performance in the whole process, and an important means to ensure the realization of project performance objectives and the implementation of performance main responsibilities. Through performance tracking and monitoring, problems and difficulties in the budget implementation process can be found and corrected in time to ensure the smooth progress of budget adjustment and performance evaluation management. However, the lack of tracking and management mechanisms and performance monitoring in some schools makes it difficult to identify and solve problems promptly, which affects the effectiveness of budget implementation and is not conducive to preventing risks and improving the quality of public services.

3.4. The construction of the personnel team is not sound

Many of the accountants in basic education schools are not from professional classes, have not received systematic education in finance, management, or economics, and have long accepted the traditional budget management concept, so it is difficult to adapt to the current budget management model in the short term. In some schools, some accountants do not have accounting qualification certificates and do not know the financial requirements of the school, let alone participate in performance management. The existing accounting staff is generally older and less able to accept new things. Budget performance management personnel are required to have rich work experience, strong learning ability, and the ability to implement budget performance management in combination with the actual situation of the unit ^[10]. However, due to the lack of adequate staffing, the allocation is not specialized, or the equipment is not precise, there are problems such as the process does not meet the corresponding specifications, the implementation process is not rigorous enough, and the management tasks cannot be completed normally. As a result, comprehensive budget performance management cannot play its due role, and it is difficult to meet the needs of ensuring the high-quality development of education in the new era.

4. Optimization strategies for performance management of basic education

4.1. Apply information technology to empower the high-quality development of education

To increase the application of information technology and big data in the budget performance management system, it is necessary to rely on the advantages of information technology ^[11]. On the one hand, the schools will establish a comprehensive budget performance management platform and database, and build a comprehensive management platform that integrates project budget declaration, budget data and payment data docking, project process tracking, monitoring and management, performance evaluation, evaluation result application management, and data distribution. On the other hand, with the help of a modern supervision system, the hidden dangers in budget management should be discovered promptly, and the scientific, standardized, and information-based budget performance management of each unit should be ensured to the greatest extent, to provide high-quality education services for the people more accurately, scientifically and effectively ^[12].

4.2. Improve the organization and management structure and establish a joint working mechanism

Based on the existing internal control organization, emphasis is placed on establishing an organizational management structure that runs through the whole process of budget decision-making, implementation, and supervision ^[13]. In addition, a joint working mechanism has been established to strengthen the work linkage between departments, to integrate internal control throughout the entire budget process, and to encourage multi-

department integration into budget management. Through communication, mutual assistance, and supervision between departments, the overall linkage of the unit is implemented, breaking the previous work pattern of budget management only subordinate to the financial department, so that the overall budget management and internal control can be deeply integrated, and the budget performance management work is carried out in an orderly manner^[14].

4.3. Gradually improve the overall performance management system

In terms of institutional mechanisms, basic education schools should improve the organizational structure of overall performance management, and establish a leading group for overall performance management headed by the secretary or principal, which is fully responsible for management, including the establishment of an independent office of overall performance management. The members include the staff of each business unit and the finance department and carry out the implementation of overall performance management, establish a working mechanism for coordination between upper and lower levels and linkage of departments, and standardize the overall performance management system^[14-15]. The school should ensure that the key links of budget performance management are fully covered by the system construction, and at the same time, the previously introduced systems and measures should be sorted out and revised in combination with the actual work, to ensure that the school work has rules to follow, and promote the implementation of comprehensive budget performance management.

4.4. Strengthen the application of performance evaluation results

The first is to closely connect it with the comprehensive assessment of the unit, including the budget process and budget results in the comprehensive assessment items, establish a reward and punishment system, further improve the awareness and enthusiasm of all employees, and promote the application of budget performance evaluation results^[16]. The second is to effectively link it with the budget arrangement of the next year, that is, the evaluation results directly affect the amount of funds and project applications in the next year's departmental budget^[17]. This is to maximize the guiding role of the results of budget performance evaluation, optimize the structure of education fund use, and promote the efficient and high-quality development of basic education^[18].

4.5. Strengthen publicity and training, and strive to improve professional capabilities

To achieve ideal and expected results in budget performance management, the school must first earnestly increase the degree of attention to budget performance management from an ideological point of view. Putting budget performance management in a prominent position in the overall operation and management of the school will fundamentally change the one-sided understanding and lack of attention to budget performance management in some units. Additionally, it is necessary to strengthen the training and communication of budget performance management business in a variety of ways to achieve this goal. The education system should formulate a budget performance management publicity and training work plan according to local conditions, carry out targeted business training for the system, strive to improve the level of budget performance management, carry out relevant policy interpretation and publicity, and create a good atmosphere for schools to carry out budget performance management.

4.6. Improve relevant systems and improve school information systems

Basic education schools should formulate budget performance management systems and internal control systems

according to their actual conditions, to effectively manage economic activities and improve the accuracy of basic data for performance evaluation and the authenticity and reliability of evaluation results ^[19]. By doing that, the school can rationally allocate all kinds of resources and improve the efficiency of resource use. At the same time, basic education schools should improve the school information system, with performance goals set as the starting point and the application of performance evaluation results as the endpoint, covering the monitoring, implementation, and evaluation of performance in the middle. Through the above measures, schools can provide information technology support for the development of performance management and improve the efficiency of performance management.

5. Summary

At present, in the process of deepening the reform of the financial system, the state has put forward higher and more scientific requirements for the application of results, cost-effectiveness, and responsibility constraints, especially the need to build an all-round, whole-process, and full-coverage budget performance management system to realize the integration of budget and performance management. After the implementation of comprehensive budget performance management, the school can effectively improve the scientificity of the unit budget and improve the efficiency and effectiveness of the use of financial funds. As an important part of the government budget, the budget of basic education schools is of great significance to the performance efficiency of the education system and the efficiency of financial resource allocation. Therefore, all schools must attach great importance to an in-depth understanding of the problems existing in performance management at this stage and optimize various strategies. Based on guaranteeing financial funds, schools should promote the sustainable development of China's educational undertakings.

Disclosure statement

The authors declare no conflict of interest.

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