

GUIDELINES FOR IMPROVING THE BUDGET PERFORMANCE
MANAGEMENT OF PUBLIC UNIVERSITIES IN GUANGDONG

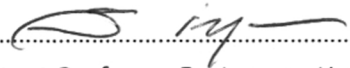
DENG LILING


A thesis submitted in partial fulfillment of the requirements for
the Degree of Doctor of Philosophy Program in Educational Administration
Academic Year 2023
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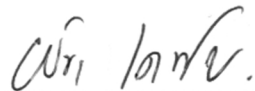
Thesis Title Guideline for Improving Budget Performance Management of Public Universities in Guangdong Province

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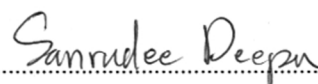
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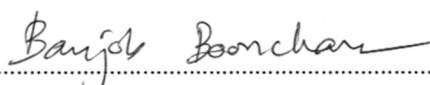
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ABSTRACT

The objectives of this research were: 1) to study the current situation of budget performance management of public universities in Guangdong, 2) to provide the guidelines for improving the budget performance management of public universities in Guangdong, and 3) to evaluate the adaptability and feasibility of guidelines for improving the budget performance management of public universities in Guangdong. The sample group of this research was 285 administrators in public universities in Guangdong. They were selected by stratified random sampling and simple random sampling. The interview group was 10 administrators from seven representative universities in Guangdong. The experts for evaluating the adaptability and feasibility of guidelines for improving budget performance management consisted of high-level administrators from each representative public university, totaling 7 people. Research instruments included 1) a questionnaire, 2) a structured interview, and 3) an evaluation form. Data analysis used percentage, mean, standard deviation, and content analysis.

The results were found that: 1) The overall level of budget performance management of public universities in Guangdong was relatively high, but it also reflected many problems, and the level of development among various aspects needed to be balanced. The implementation level of performance goal management within the budget performance management of public universities in Guangdong was the highest. The implementation level of performance evaluation management within the budget performance management of public universities in Guangdong was the lowest, 2) The guidelines for improving the budget performance management were

divided into four aspects, which include 31 measures. There were 7 measures for enhancing the performance goal management, 8 measures for enhancing the performance execution tracking and monitoring, 9 measures for enhancing the performance evaluation management, and 7 measures for enhancing the performance evaluation results feedback and application management, and 3) The adaptability and feasibility of the guidelines for improving the budget performance management of universities in four aspects were at highest level.

Keywords: Budget Performance Management; Public Universities; Guidelines for improving.

ชื่อเรื่อง	แนวทางการพัฒนาประสิทธิภาพการจัดการงบประมาณ
	ของมหาวิทยาลัยรัฐบาลในมณฑลกวางตุ้ง
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ปีการศึกษา	2566

บทคัดย่อ

การวิจัยครั้งนี้มีวัตถุประสงค์ 1) เพื่อศึกษาสภาพปัจจุบันด้านประสิทธิภาพการจัดการงบประมาณของมหาวิทยาลัยรัฐบาลในมณฑลกวางตุ้ง 2) เพื่อเสนอแนวทางการพัฒนาประสิทธิภาพการจัดการงบประมาณของมหาวิทยาลัยรัฐบาลในมณฑลกวางตุ้ง และ 3) เพื่อประเมินความเหมาะสมและความเป็นไปได้ของแนวทางการพัฒนาประสิทธิภาพการจัดการงบประมาณของมหาวิทยาลัยรัฐบาลในมณฑลกวางตุ้ง กลุ่มตัวอย่างที่ใช้ในการวิจัยครั้งนี้ ได้แก่ ผู้บริหารมหาวิทยาลัยรัฐบาลจำนวน 285 คน โดยการสุ่มแบบชั้นภูมิและการสุ่มอย่างง่าย กลุ่มผู้ให้ข้อมูลสัมภาษณ์ ได้แก่ ผู้บริหารมหาวิทยาลัยในมณฑลกวางตุ้ง จำนวน 7 แห่ง รวมทั้งสิ้น 10 คน กลุ่มผู้ประเมินความเหมาะสมและความเป็นไปได้ของแนวทางการพัฒนาการจัดการประสิทธิภาพงบประมาณของมหาวิทยาลัยรัฐบาล ได้แก่ ผู้เชี่ยวชาญ จำนวน 7 คน เครื่องมือที่ใช้ในการวิจัย ได้แก่ แบบสอบถาม แบบสัมภาษณ์แบบมีโครงสร้าง และแบบประเมิน สถิติที่ใช้ในการวิจัย ได้แก่ ค่าร้อยละ ค่าเฉลี่ย ส่วนเบี่ยงเบนมาตรฐาน และการวิเคราะห์เนื้อหา (Content Analysis)

ผลการวิจัยพบว่า 1) สภาพปัจจุบันด้านประสิทธิภาพการจัดการงบประมาณของมหาวิทยาลัยรัฐบาลในมณฑลกวางตุ้ง มีค่าเฉลี่ยอยู่ในระดับสูง แต่ยังสะท้อนถึงปัญหาหลายประการและระดับการพัฒนาในด้านต่าง ๆ เพื่อให้เกิดความสมดุล ระดับประสิทธิภาพการจัดการเป้าหมายการปฏิบัติงานด้านการจัดการประสิทธิภาพงบประมาณของมหาวิทยาลัยรัฐบาลในมณฑลกวางตุ้ง มีค่าเฉลี่ยสูงสุดส่วนระดับประสิทธิภาพการประเมินผลการปฏิบัติงานด้านการจัดการประสิทธิภาพงบประมาณของมหาวิทยาลัยรัฐบาลในมณฑลกวางตุ้ง มีค่าเฉลี่ยต่ำสุด 2) แนวทางการพัฒนาประสิทธิภาพการจัดการงบประมาณของมหาวิทยาลัยรัฐบาลในมณฑลกวางตุ้ง ประกอบด้วย 4 ด้าน รวมทั้งสิ้น 31 มาตรการ ได้แก่ การเสริมสร้างประสิทธิภาพการจัดการเป้าหมายการปฏิบัติงาน จำนวน 7 มาตรการ การเสริมสร้างประสิทธิภาพการกำกับติดตามการดำเนินการ จำนวน 8 มาตรการ การเสริมสร้างประสิทธิภาพการประเมินผลการปฏิบัติงาน จำนวน 9 มาตรการ และการเสริมสร้างประสิทธิภาพการให้ข้อมูลป้อนกลับและการจัดการแอปพลิเคชัน จำนวน 7 มาตรการ 3) ผลการประเมินความเหมาะสม

และความเป็นไปได้ของแนวทางการพัฒนาประสิทธิภาพการจัดการงบประมาณของมหาวิทยาลัยทั้ง 4 ด้าน มีค่าเฉลี่ยอยู่ในระดับสูงมาก

คำสำคัญ: ประสิทธิภาพการจัดการงบประมาณ มหาวิทยาลัยรัฐบาล แนวทางการพัฒนา

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Thank you for meeting, and I wish everyone a bright future.

Deng Liling

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Chapter 1

Introduction

Rationale

Accompanied by the rapid and sustained development of China's higher education undertakings, it is understood that the level and quality of education in all colleges and universities have shown a relatively large increase and have made outstanding contributions to promoting the rapid and stable development of China's economy. In addition, the state's investment in higher education has continued to increase in recent years. According to the data on national educational and fiscal expenditures from 2011 to 2021, China's investment in education has exceeded 4% of GDP for 10 consecutive years, reaching the goal of the Outline for the Reform and Development of Education in China. Hence, the state attaches importance to the development of education. However, it should be noted that although the state's investment in higher education has continued to increase, the rate of increase has been decreasing year by year.

In May 2020, Premier Li Keqiang of the State Council emphasized for the first time in the report of the government work conference that the government must live a tight life, which once again released a signal of the future direction of the development of financial work. Therefore, ensuring the effective, reasonable, and scientific use of input resources, carrying out performance management on the use of funds, and optimizing the allocation of funds need in-depth study.

In China's recent history of budget performance node events lined up densely: in 2015, the new "Budget Law of the People's Republic of China" was promulgated, for the first time in the form of a law to clarify the status and requirements of performance management; in 2018, coinciding with the stage of China's economic development has entered a new normal, the administrative budget management put forward higher and more urgent requirements, that year, in September, the "Communist Party of China Central Committee and State Council on the comprehensive implementation of budget performance management of the Opinions" clearly put forward to strive to use 3-5 years to basically build an all-round,

full-process, full-coverage budget performance management system, marking China's budget performance management has entered a new situation of standardization and synergistic development; January 2022, the Ministry of Finance announced the revised "Financial Rules for Public Institutions" (Ministry of Finance Decree No. 108), which adds new content many times to emphasize from the strategic high level "practicing economy" and "macro-control", and added a new single article in the second chapter of the unit budget management to require the strengthening of comprehensive budget performance management. The above administrative regulations demonstrate the firm determination and high level of concern of our government to promote the reform of budget performance management, both in terms of the need for reform and the urgency of tightening the fiscal budget.

As important administrative institutions, higher education institutions are bound to respond to the national call to accelerate comprehensive budget performance management reform. Moreover, the main income of colleges and universities comes from financial allocations. China's investment in education funding has been steadily increasing year by year. The allocation of education resources has been more realized in the high-precision and high-tech fields. The resource allocation of colleges and universities has become a hotspot in the theoretical and practical circles. However, due to public institutions' functional orientation and non-profit nature, the problem of "focusing on input but not management, focusing on expenditure but not performance" has long been prevalent. Units only care about making budgets and accomplishing tasks explained by superiors. The budget control and evaluation mechanism need to be stronger, which makes it difficult to guide the rational allocation of resources through the budget. In addition, most of the funds of colleges and universities are earmarked for specific purposes, with strict budgetary rigidity. The initial intention is to manage the scientific budget, avoid special funds, etc. However, the "basic + incremental" model of college budgeting makes most of the funds allocated to previous years, the lack of more scientific and convincing allocation standards, making the earmarked funds into individual faculties and departments of the "earmarked," undermining the flow of resources to the efficient side. The attribution of authority and responsibility also hinders university

management, making it difficult for university administrators to unify the deployment of resources from the university's long-term development and strategic perspective and to integrate the teaching and research activities of various faculties and departments according to the facts.

In the face of this status quo, the relevant departments have issued a series of policies to promote the reform of budget performance management. In 2019, the Ministry of Education responded to the policy of the Central Committee of the Communist Party of China on comprehensive budget performance management in 2018. It issued the requirements in the field of education so that each unit will give its management methods for implementing comprehensive budget performance management before the end of August 2020. The Ministry of Education has issued a series of policies to promote budget performance management reform. In the academic world, some scholars give macro suggestions from the institutional level, including establishing a budget management committee a budget information system, clarifying budget objectives, and focusing on budget results. Some focus on the details, starting from setting performance indicators and exploring the application of BSC balanced scorecard, strategy map, etc. Against this background, colleges and universities have been engaged in budget performance management.

However, under the current policy guidance, budget performance management reform is challenging in China. Although the awareness of the whole school staff has changed, some universities have also set up a special budget management team, but in terms of practice, it has yet to form a more unified path. Especially in the focus of the reform - the construction of performance indicators - some schools, such as Beijing University of Aeronautics and Astronautics, have achieved a certain degree of success through the design of a complete indicator system. Still, the indicator system is more complex and has strong characteristics, it is more challenging to promote. In addition, many of the solutions in the implementation of more time and financial costs will also face systemic deficiencies, conflicts of interest, coordination difficulties, and misalignment of powers and responsibilities brought about by the resistance to reform, all of which led to the

promotion of budget performance management difficulties. This is precisely why academics are still actively exploring relevant solutions.

Whether it is the construction of budget performance evaluation indexes or the resistance in the implementation of the reform, a large part of the reason is the same, that is, the information of the various departments of the university is more occluded, the operational staff is not deeply involved in the preparation of the budget, the financial staff does not pay attention to the progress of the implementation of the budget so that the budget evaluation is also in the form of a lack of objectivity. The promotion of comprehensive budget performance management is inevitably a collaborative participatory process, including project leaders, financial staff, research department, personnel, asset management, audit, logistics, and other participants, to ensure that the budget performance is fair and credible, to take the results of the guaranteed application, the formation of a closed loop of budget performance management.

Based on this, this research was based on the social background of the contradiction between the rapidly growing funding demands and the limited supply of educational financial resources in public universities of Guangdong. The aim of sorting out relevant literature studying domestic management regulations and analyzing the status of budget performance management in public universities of Guangdong is to explore guidelines for improving budget performance management. It can provide new inspiration and ideas for the problems in the existing budget performance management and contribute to promoting the reform of universities in my country.

Research Questions

1. What is the current situation of budget performance management of public universities in Guangdong?
2. What are the guidelines for improving the budget performance management of public universities in Guangdong?
3. Are the guidelines for improving the budget performance management of public universities in Guangdong adaptable and feasible?

Objectives

1. To study the current situation of budget performance management of public universities in Guangdong.
2. To propose the guidelines for improving the budget performance management of public universities in Guangdong.
3. To evaluate the adaptability and feasibility of guidelines for improving the budget performance management of public universities in Guangdong.

Scope of the Research

Population and the Sample Group

Population

The population of this research was 1060 administrators from seven representative public universities in Guangdong.

The Sample Group

According to Krejcie and Morgan's (1970) sampling table, the sample group of this research was 285 administrators from seven representative universities in Guangdong. stratified random sampling and simple random sampling were also used by drawing from public universities in Guangdong.

The interviewees in this research were 10 administrators from seven representative universities in Guangdong. The interview group selected the interviewees using purposive sampling, and the qualifications of interviewees were as follows: 1) at least 10 years of work experience as a high-level administrator in public universities, 2) have extensive experience in budget performance management.

The experts for evaluating the adaptability and feasibility of guidelines for improving budget performance management were 7 high-level administrators in public universities in Guangdong. According to the theory of performance management and the attributes of university budget management, the qualifications of interviewees were as follows: 1) at least 10 years of work experience as a high-level administrator in public universities, 2) have extensive experience in financial management, audit oversight management, development planning management, educational management of seven representative universities in

Guangdong, 3) academic title is associate professor or above, and post is deputy division chief above.

The Variable

According to the analysis of related theories, policy documents, and research, the contents of budget performance management are as follows:

1. performance goal management
2. performance execution tracking and monitoring management
3. performance evaluation management
4. performance evaluation results from feedback and application management

Advantages

1. To use the guidelines as a reference to improve the budget performance management of public universities in Guangdong.
2. It is helpful for the competent departments of universities to optimize the allocation of educational resources based on performance.
3. Based on consulting previous literature and documents, this study carried out an empirical investigation, which is conducive to further enriching the research on the budget performance management of universities and deepening the understanding of their budget performance management.

Definition of Terms

1. Budget management refers to an economic activity in which the government, public institutions, and enterprises should manage the financial revenue and expenditure plan for a certain period in the future according to the budget target. Budget management includes budget preparation, review and approval, implementation, adjustment, analysis, evaluation, supervision, and other management activities. Budget solves the problem of "what needs to be done," while budget management solves the problem of "how to do it." Budget solves the "what should be done" problem, while budget management solves the "how to do" problem.

2. Performance management refers to a complete management system, including performance goal setting, performance appraisal, performance evaluation,

performance diagnosis, performance improvement, performance communication and guidance, and performance incentives.

3. Budget performance management refers to a comprehensive system composed of performance objective management, performance operation monitoring, implementation, performance evaluation result feedback, and application. There are four aspects: performance goal management, performance execution tracking and monitoring management, performance evaluation management, and performance evaluation results feedback and application management.

Performance goal management refers to the basis of budget performance management, which implements the whole process of budget performance management, including the setting, review, approval, and assessment of performance objectives. The content of the performance target includes three aspects: expected output, expected effect, and satisfaction. Performance target requires three points: the first point is clear, the second is scientific and reasonable, and the third is specific and detailed.

Performance execution tracking and monitoring management refers to an important part of budget performance management. Financial departments and budget units at all levels shall establish a tracking and monitoring mechanism for performance operation, collect and analyze performance operation information regularly, track and manage the operation of performance targets, supervise and inspect them, correct errors and make progress, and promote the smooth realization of performance targets. When deviation between the performance operation target and the expected performance target is found in tracking and monitoring, timely measures should be taken to correct it.

Performance evaluation management refers to the core of budget performance management. After the implementation of the budget, the performance evaluation of the output and results of the budget funds should be carried out promptly, focusing on the evaluation of the economy, efficiency, and benefit of the output and results. To carry out a performance evaluation, it is necessary to formulate a program, draw up an evaluation plan, select an evaluation tool, determine the evaluation method, and design an evaluation index. The specific budget implementation unit shall self-

evaluate the budget implementation, submit a budget performance report, and compare the actual performance with the performance target. If the performance target is not achieved, it shall explain the reason. The units that organize the performance evaluation of budgetary expenditures shall submit performance evaluation reports, carefully analyze and study the problems reflected in the evaluation results, strive to identify the weak links in the use and management of funds and formulate measures to improve and enhance the work. The financial department shall guide, supervise, and inspect the performance evaluation work of budget units, examine the performance evaluation reports they submit, and put forward opinions and suggestions for further improving budget management and the performance of budget expenditures.

Performance evaluation results feedback and application management refers to the timely feedback of the performance evaluation results to the specific budget implementation units, requiring them to improve the management system, improve management measures, improve management level, reduce expenditure costs, and enhance expenditure responsibility according to the performance evaluation results; Take the results of performance evaluation as an important basis for arranging future annual budgets to optimize the allocation of resources; The results of performance evaluation will be reported to the people's governments at the same level to provide reference for government decision-making and serve as an important basis for implementing administrative accountability. We will gradually improve the transparency of performance evaluation results and make the results of performance evaluation, especially the spending performance of some livelihood projects and key projects with high social attention and influence, public and open to social supervision by the law.

4. **Public universities** refer to higher education institutions directly or indirectly funded and managed by the government or government agencies. These institutions are dedicated to cultivating diverse talents, advancing scientific research and innovation, preserving cultural heritage, and providing educational services to society. Their primary funding comes from government allocations and financial support, aiming to meet societal needs, promote national development, and play a crucial role in higher education.

Research Framework

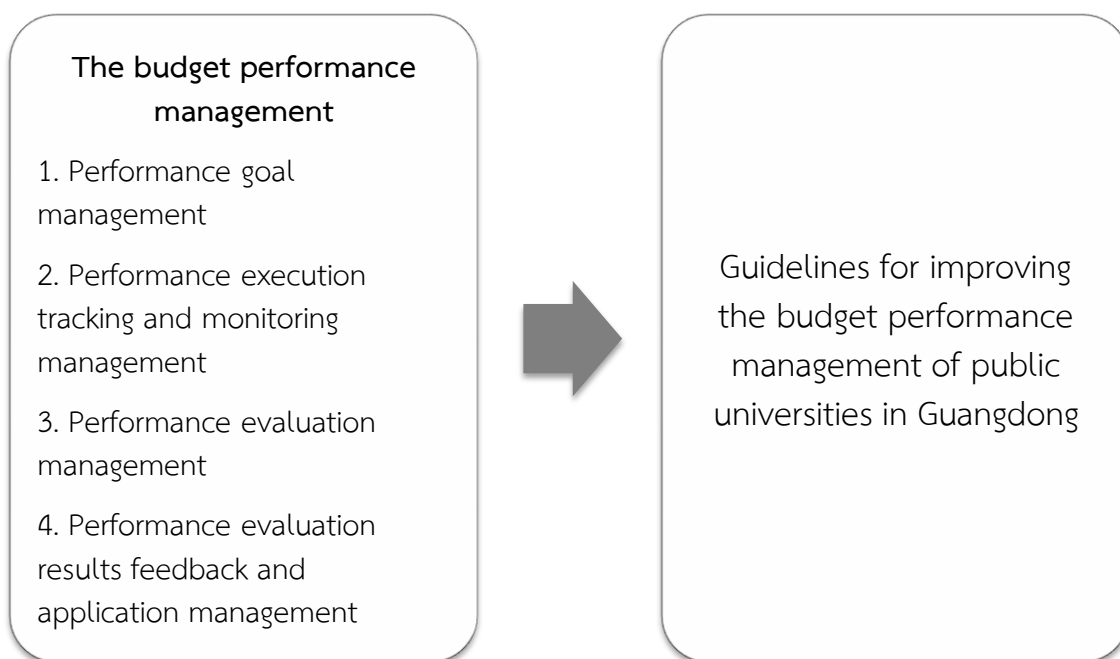


Figure 1.1 The framework of the guidelines for improving the budget performance management of public universities in Guangdong

Chapter 2

Literature Review

In the research on improving the budget performance management of public universities in Guangdong, the researcher analyzed documents, concepts, theories, and researches related to budget performance management. The details are as follows.

1. Concept and Theory of Educational Administration
2. Concept and Theory of Budget Management
3. Concept and Theory of Performance Management
4. Concept and Theory of Budget Performance management
5. Related Research

The details are as follows.

Concept and Theory of Educational Administration

Concept of educational administration

In discussing the concept of educational administration, the British education administration scholar Bush (1998) once pointed out: "Educational administration is the practical activity involving the daily operation of schools, but it is also a subject." As a branch of the management profession, educational administration has its characteristics but also carries the universality of management activities. As a result, some scholars believe there is no difference between educational administration and regular management, often presuming that management is based on common factors regardless of its institutional backdrop, believing that universal management principles can be applied to educational administration and organization. Some scholars hold the opposite view, arguing that the uniqueness of educational administration comes from its teaching activities, which significantly distinguish educational institutions from other kinds of organizations. Chinese scholars have also produced divergence on the understanding of the connotations of educational administration, mainly focused on whether the emphasis is on "education" or "management," which manifests in three

aspects: one belief is that educational administration prioritizes "education"; the second argues that the emphasis is on "management"; the third posits that educational administration is an extremely special activity influenced by both education and management. This has shown that a unified understanding of the connotations of educational administration has yet to be reached among scholars, necessitating further in-depth study by scholars from all over the world.

Contemporary Educational Administration Theory

Educational reform requires the guidance of scientific and educational theories, especially educational administration theories. Today's educational administration theories, with a wide array of schools of thought, are characterized by an ongoing debate. Based on the fundamental concepts they embody, contemporary educational administration theories can be divided into three major schools: Scientism, Humanism, and Naturalistic Coherence. The basis for this division of schools primarily stems from two significant events in the field of Western educational administration: the "Theory Movement" and the so-called "Greenfield's Revolution." Scholars of the educational administration "Theory Movement" advocated for an objective, value-neutral approach to educational administration research, aiming to establish an educational administration discipline as stringent as physics, with a strong hue of scientism. Therefore, the theories of these scholars are referred to as Scientism Educational Administration Theories. Thomas Greenfield expressed dissatisfaction with the empirical scientific view of this scientific educational administration theory. He leveled a comprehensive critique and attack against it, constructing a Subjectivist Educational Administration Theory, which sparked the monumental "Greenfield's Revolution." Scholars impacted by this revolution believe that educational administration research inevitably bears values and that the discipline of educational administration should be humanity, thus categorizing this school of thought as Humanistic Educational Administration Theory. Consequently, the two opposing schools of thought within the educational administration were established. To reconcile the contradictions between these two, Naturalistic Coherency scholars advocate for a post-empirical scientific view, acknowledging that a value-free educational administration theory is impossible and advocating that

educational administration should be a science. This distinguishes Scientism and Humanism Educational Administration Theories, establishing a third force, the Naturalistic Coherence Educational Administration Theory.

Within the scientism educational administration theory school, the early period is best represented by Griggiths (1979), while the later period is best represented by Hoy and Miskel (2008). Despite the nearly three-decade gap between these two viewpoints in scientism research, some basic views still have a high degree of consistency. Their basic views can be summarized as follows: Scientism educational administration theory believes an organization is an external, natural, objective entity that prevails over individuals within the organization. People can study the operation of an organization as accurately as a "clock." Once the rules of organizational operation are mastered, people can predict the development and changes of the organization, like predicting the time of a "clock," hence effectively managing the organization. At the same time, educational administration unquestionably should also be a science. This science is the type defined in logical empiricism, like physics. Management training is naturally indispensable to put this scientific knowledge into practice. As for the exercise of managers, since people have discovered the rules of management and organizational operation, if these rules are mastered through formal learning, a person can become an effective manager.

With the world's uncertainties and the rise of subjectivist philosophical trends, people began seeking the so-called general science in educational administration research and re-raised the question of "understanding the world." Among these, Thomas Greenfield was undoubtedly the pioneer of this movement. He was the first to express dissatisfaction with the scientism educational administration theory. Greenfield and Ribbins (1993) argued that human will, emotions, and motivation were the phenomenological realities that deserved the most attention in management theory. Educational administration was not a science in the logical empiricism sense but a humanities subject. Therefore, Thomas Greenfield established the subjectivist educational administration theory with a foundation based on human subjective values. The subjectivist educational administration theory recognizes that everyone's understanding and theory of organizational management differ. The real organization

is the outcome of interactions of people's representations, including how others interpret these statements and how members subsequently interpret others' understanding (double interpretation), valuing human values, subjective will, desires, and other irrational elements.

In the 1990s, the natural coherence theory of educational administration began to take shape with the Australian educational administration. Evers and Lakomski (1991) are the primary representatives of this theory. The natural coherence theory of educational administration proposes that educational administration is a new type of management science that should have empirical adequacy and trans-empirical attributes such as consistency, comprehensiveness, simplicity, fecundity, explanatory unity, and learnability. Advocates of natural coherence theory champion inclusive development and argue for a more open attitude towards accepting science itself, as well as challenging subjective value beliefs. They strive to develop a more ideal, widely applicable, and inclusive new science of educational administration.

During the same period as the birth of the natural coherence theory of educational administration, Chinese scholars, represented by Kang and Sun (2002), constructed a subjective educational administration theory based on Marx's theory of temporal knowledge. Subjective educational administration theory focuses on subjective educational administration perspectives, with categorical logic as its expression. The subjective viewpoint of educational administration is relative to the subservient viewpoint of educational administration. The fundamental idea of this theory is that "in the relationship between individuals and organizations, individuals should be seen as key elements of the organization, yet the role of the organizational structure in management and decision-making should not be overlooked. There should be a focus on both the rational and non-rational aspects of individuals during management. In terms of rationality, attention needs to be given to cognitive rationality and equally to value-based and ethical rationality." This educational administration perspective not only pays attention to the subjectivity issues of those being educated and requests that educational administration contributes to their subjectivity but also recognizes the subjectivity of managers and educators to imbue educational activities and undertakings with more vitality, turning them into a driving

force for societal development. Thus, the core principle of subjective educational administration theory is that the development of individuals should be the fundamental goal when handling relations between organizations and individuals. "Individuals are the destination, not the means." Essentially, management (the organization and the system of management) is not in opposition to the free development of individuals. Instead, management should be conducive to the free development of individuals. The aim of educational administration activities should be to promote individuals' freedom. 'Managing for freedom' is the aim of subjective educational administration theory (Kang and Sun, 2002).

In summary, the current core theory of educational management in China is constructed based on the practical epistemology of Marxism. However, as of now, as a novel endeavor, it still needs to be fully perfected and requires further enrichment and development by the requirements of Marxist practical epistemology, which forms the epistemological foundation of educational management theory. This can be achieved by continuing to enhance and develop itself, building upon the practical epistemology and drawing insights from scientism, humanism, and natural coherence research achievements. After all, scientism, humanism, and natural coherence each possess rational merits and advantages.

Concept and Theory of Budget Management

Budgeting is the systematic and detailed representation of an organization's future economic activities regarding currency or cash flows. It aims to effectively plan, allocate, and manage limited resources to achieve specific goals and efficiently control economic activities. Budgeting can encompass various economic activities, including expenditures, revenues, investments, etc., to ensure the rational utilization of resources and sustainability in economic endeavors.

Budget management involves using budgeting as a management tool to achieve an organization's strategic objectives. It encompasses the formulation, execution, monitoring, and evaluation of budgets to ensure their effective utilization and attaining desired outcomes. Budget management helps organizations control expenses, optimize resource allocation, and make informed decisions in economic

activities. Historically, the concept of budget management can be traced back to the Magna Carta of 1215 in the United Kingdom, which stipulated that the English king needed parliamentary consent to impose taxes, laying the foundation for the concept of budget management. Subsequently, budget management evolved into a more systematic and comprehensive approach in various organizations and sectors, including government agencies and businesses, to achieve financial control and resource optimization.

Research by Shi (2010) indicated that "budget management is a form of resource allocation, involving detailed control and management of arrangements such as planning, inputs, outputs, quantities, and more. Budget management encompasses a series of management activities carried out around the budget in enterprises, including budget formulation, budget execution, budget analysis, budget adjustment, budget evaluation, and more. Budget management can optimize resource allocation within enterprises, fully engage employees at various levels, and provide a solid foundation for maximizing corporate benefits. Comparatively, budget management in higher education institutions refers to a comprehensive set of educational plans based on scientific forecasting and decision-making, quantifying and expressing the academic plans and tasks to be completed by the institution for the next year. It serves as the basis for organizing daily income and controlling expenditures in higher education institutions while also reflecting the comprehensive aspects of the institution's scale and developmental direction. In terms of process and impact, budget management encompasses the entire process of budget formulation and execution in higher education institutions, providing the premise and basis for various financial activities conducted by the institution."

Han (2008) stated, "budget management is different from budgeting. Budget management refers to a series of management activities carried out by enterprises around the budget, including budget formulation, budget execution, budget analysis, budget adjustment, budget evaluation, and more."

Tan (2020) believes that "budget management refers to an organizational management and control system that involves budget formulation, budget execution, and budget evaluation, aiming to allocate resources reasonably, improve the

efficiency of fund utilization, and achieve predetermined goals. It is a comprehensive planning based on planning income and expenditures for a certain period in the future, ensuring accurate execution to achieve the intended objectives, while exercising control and management over daily activities. Budget management is an essential management tool, fundamentally aimed at enhancing an organization's benefits or efficiency. Using monetary-based metrics as important quantitative indicators, it objectively reflects an organization's financial status over a certain period in terms of operating costs, activities, and other financial aspects. This allows managers to gain a clear understanding of the organization's operational status and make relatively objective judgments about its present and future activities."

In conclusion, the difference between budgeting and budget management can be summarized as follows: Budgeting addresses the question of "what needs to be done," while budget management deals with the question of "how to do it." Alternatively, budgeting answers the question of "what should be done," whereas budget management tackles the question of "how to do it." Budget management is an economic activity conducted by governments, public institutions, and businesses, aiming to manage the financial plans for a certain future period based on budget objectives. It encompasses various management activities such as budget formulation, budget review and approval, budget execution, budget adjustment, budget analysis, budget evaluation, and budget supervision.

Concept and Theory of Performance Management

The current academic understanding of performance management is mainly based on three viewpoints:

Currently, the academic understanding of performance management is primarily based on three perspectives:

The first perspective considers performance management as a method. Hu (2005) pointed out that the public sector actively introduces performance management as a method, with the main purpose of using it to establish market competition mechanisms to enhance the quality of public services. Sun (2018) claimed that performance management is a structured and complex process where managers decompose

organizational goals into individual employees and achieve consensus through continuous communication and coordination. It is a significant human resources management system component based on performance evaluation, emphasizing improving individual employee capabilities and professional development.

The second perspective views performance management as an activity or behavior. Yu, Hamid, Ijab, and Soo (2009) view performance management as a cyclic activity comprising three stages: performance planning, coaching, and evaluation. For individual employees, performance planning is the starting and ending point. Liao (2013) sees performance management as a managerial activity wherein managers and employees engage in comprehensive management actions, including goal setting, work inspection, performance assessment, result rewards and penalties, and formulation of plans to enhance future performance.

The third perspective regards performance management as a system. Liu (2003) emphasizes that performance management is both a concept and a system. It integrates various ideas and thoughts from public management and government image-reshaping movements, constructing its own institutional framework and theory. Liu also notes the strong systemic nature of performance management. The managerial framework should stem from organizational strategic planning, systematically integrating various effective management resources, and constructing a comprehensive performance evaluation system with multiple values and dimensions, thereby preparing for the effective implementation of performance management. Fu and Xu (2014) also hold that performance management is a systemic approach organization establish to assess and reward individual work performance and potential, particularly focusing on managing employee performance. The Organization for Economic Cooperation and Development (OECD) provides an explanation for performance management, considering it to be the unified entity of organizational management, performance control, information feedback, performance evaluation, and performance reporting. Ma and Ren (2018) suggested that performance management in the public sector aims to enhance organizational performance through a management system primarily composed of target setting, indicator establishment, budget formulation, task decomposition, and performance evaluation as key components.

In conclusion, this study predominantly aligns with the third perspective, which asserts that performance management constitutes a comprehensive management system encompassing the establishment of performance goals, assessment, evaluation, diagnosis, improvement, communication, coaching, and performance incentives.

Concept and Theory of Budget Performance Management

Budget performance management in China has indeed been developed based on Western countries' concepts and methods of performance budgeting. It also shares some fundamental characteristics of performance budgeting. However, budget performance management is not synonymous with performance budgeting. It represents an innovative approach integrating Western theoretical ideas with China's national conditions. It's a new budget management model tailored to China's existing budget management system and characterized by Chinese characteristics.

The Concept of Budget Performance Management

Budget performance management refers to managing a budget in a performance manner, where the budget serves as the subject, performance is both the content and approach, and management serves as the method.

The term "performance" originally emerged from the business context, signifying actions, execution, behaviors, accomplishments, and completions. In management, it is referred to as achievements, outcomes, and benefits. Due to the distinct attributes of budgetary funds, describing the performance generated becomes more intricate. Currently, the widely acknowledged "4E" framework is used for description: Firstly, "Economy" refers to the relationship between costs and inputs, involving acquiring a certain quantity and quality of resources at the lowest cost. This pertains to whether budget expenditures are economized. Secondly, "Efficiency" concerns the relationship between inputs and outputs, encompassing whether minimal inputs yield specific outputs or whether given inputs yield maximum outputs. This emphasizes the pursuit of efficiency. Thirdly, "Effectiveness" pertains to the connection between outputs and objectives. It evaluates to what extent policy goals, operational objectives, and other expected outcomes are achieved, addressing whether the intended targets are reached.

Lastly, "Equity" involves whether the broader society, especially vulnerable groups, can access fair treatment and enjoy public services. This addresses whether social equity is ensured. A comprehensive description of "budget performance" is essentially achieved through the integration of these four dimensions.

Management is a systemic concept, fundamentally defined as the coordinated activities undertaken by social organizations to achieve anticipated objectives. Budget performance management refers to the managerial activities conducted on budgets to attain budget performance goals. This encompasses four primary stages and components: performance goal management, performance operation monitoring, performance evaluation implementation, and application of evaluation results. Currently, the frequently mentioned and referred to "Five Haves" principle, namely "Budget formulation with objectives, budget execution with monitoring, budget completion with evaluation, evaluation results with feedback, and feedback results with application," provides a succinct summary of this concept.

Budget performance management is a vocabulary with Chinese characteristics, and Western countries often use the concept of "performance budgeting." The research by Gou and Wang (2009) showed that "it is generally believed that performance budgeting began with the budget reform of the Hoover administration in 1949. However, as early as 1907, the New York City Research Bureau proposed the "Improvement Management Control Plan" report, aiming to emphasize Assisting in management and regulation by managing approved projects to improve resource utilization efficiency. The budget model subsequently took to the stage, but performance budgeting did not exit. It goes hand in hand with these reforms and gradually develops. After studying, Wang and Huang (2004) believes that "performance budgeting originated from the innovation of the Tennessee River City Engineering Management Bureau in the 1930s." Performance budgeting improved the efficiency of departmental operations. The first Hoover Commission fully defined performance budgeting in its 1949 report, thus setting the tone for performance budgeting reform. Since then, "performance and efficiency" in government budgeting have begun to take root in people's hearts.

In China, the initiation of budget performance management took time. From the late 1990s to 2002, it was in the stage of budding exploration. The concept of performance was introduced in the late 1990s, and practical exploration of performance management gradually began. After the 16th Plenary Session of the Party's Central Committee in 2003 proposed establishing a budget performance evaluation system, the Ministry of Finance introduced several performance evaluation methods for budget expenditures based on this important directive, going through a pilot stage from 2003 to 2010. In 2011 the first National Budget Performance Management Conference was held, marking the steady promotion stage of budget performance management in China from 2011 to 2016. After over two decades of exploration and practice, China has initially acquired realistic conditions and support for comprehensive implementation of budget performance management (Gou and Li, 2019). Since 2017, it has entered the stage of comprehensive implementation. A comprehensive, all-encompassing budget performance management system is continuously being promoted, and the integration of budget and performance management is also being perfected. A new pattern of budget performance management with Chinese characteristics is being constructed.

In 2011, the Chinese Ministry of Finance issued Document No. 416, titled "Guidance on Advancing Budget Performance Management," which pointed out that budget performance management is a comprehensive system composed of performance goal management, performance execution tracking and monitoring, performance evaluation implementation, and feedback and application of performance evaluation results.

In 2018, the Communist Party of China Central Committee and the State Council issued the "Opinions on Fully Implementing Budget Performance Management" (in the future referred to as the "Opinions"). The Opinions emphasized that a comprehensive budget performance management chain should be established, integrating performance concepts and methods throughout budget formulation, execution supervision, and evaluation. This involves creating a closed-loop system for performance management at different stages, including establishing a performance evaluation mechanism, strengthening performance goal management, ensuring

effective performance execution tracking and monitoring, conducting performance evaluation, and enhancing the application of evaluation results.

Gao (2015) understood that budget performance management is the introduction of budget management concepts and methods in the context of incomplete legalization and standardization of budget management. Budget management is standardized by gradually establishing a budget performance management mechanism that runs through the entire process of budget preparation, execution, and supervision to improve the performance of financial fund utilization.

Hu (2018) believes that traditional budget management can no longer meet the requirements of the current environment. As a new results-oriented budget management model, budget performance management forms a sound system consisting of four parts: performance planning, performance communication, performance evaluation, and performance feedback. In this system, participants are not only government agencies but also the public.

Tan (2020) Budget performance management is a comprehensive management mechanism throughout the entire process. Unlike traditional budget management, which only emphasizes budget preparation, budget performance management is a comprehensive management model that involves managing performance objectives, monitoring budget performance, evaluating and implementing budget performance, and applying evaluation results.

Li, Nie, and Hu (2005) did not explicitly define "university budget performance management," but in their paper, they encompassed it as follows: incorporating performance as budget objectives, establishing principles for university budget management, enhancing the performance-oriented budget formulation and optimizing budget allocation; using performance as a goal to control budget execution, reinforcing budget rigor; strengthening performance assessment of budget expenditures to elevate budget management standards.

Fang (2009) asserted that university budget performance management, as a comprehensive system, requires internal coordination and unity and necessitates a harmonious external environment and institutional guarantees. Although China has achieved progress in constructing and reforming the university budget performance

evaluation system, the system remains an extremely complex systemic endeavor. Currently, China is still in its initial stage and has yet to establish a complete, scientific, standardized, and rational evaluation system. The university budget performance evaluation system encompasses a performance indicator system, performance objectives, and the decomposition of performance objectives. This system is established from the perspectives of comprehensive strength, operational performance, and developmental potential to create a comprehensive university budget performance evaluation framework.

Liu (2010) similarly refrained from providing a specific definition for university budget performance management. However, in her paper, she outlines the practical aspects of performance management in university budgeting, including: (1) enhancing leadership in performance budgeting, (2) emphasizing budget integrity and unity, (3) strengthening contract management, and (4) redefining the relationship between operational and financial evaluations.

Li (2014) systematically constructed a framework system for budget performance management, following the requirements throughout the entire process. This framework encompasses four levels: performance objective management, performance operation monitoring, performance evaluation implementation, and application of evaluation results. The paper comprehensively designs the pathways and strategies for budget performance management, including progressively expanding the scope and levels of management, deepening reforms of budget management systems, effectively strengthening organizational support for management, and establishing a robust system of management procedures.

In conclusion, budget performance management is a comprehensive system composed of performance goal management, performance execution tracking and monitoring, performance evaluation implementation, and feedback and application of performance evaluation results.

Research on Budget Performance Management

Sun (2009) believes that the reform of performance management in China should be aimed at promoting social equity and improving operational efficiency, with a focus on emphasizing the quality of budget execution and results to achieve a

more realistic goal of budget fairness. Hu (2018) believes that specialized budget management can no longer meet the requirements of the current environment. As a new results-oriented budget management model, budget performance management forms a sound system consisting of four parts: performance planning, performance communication, performance evaluation, and performance feedback. In this system, participants are government agencies and the public.

Ma (2011) believes that budget performance management is an important driving force for achieving scientific and financial management and promoting scientific public management. As the starting point of scientific financial management, budget performance evaluation is the fundamental path of government reform. Strengthening budget performance evaluation and performance management is conducive to solving the difficulties of financial management in China and can also improve financial performance: performance management is conducive to addressing the unscientific aspects of budget decision-making, thus achieving scientific, financial management, advancing towards refined and scientific management in finance, and giving great impetus to the scientific implementation of public management in China.

Liu and Ouyang (2010) believes that performance budgeting is the central link of performance management. The budget and financial expenditures still need to be improved, and the budget methods must meet the requirements for establishing performance budgeting. There is still great room for improvement in the mechanism of performance rating, and the integration ability of resources still needs to be strengthened. The reform of budget performance management should implement the idea of "process reengineering, overall design, active pilot, and step-by-step implementation."

Ma (2014) believes that China's budget performance management has already met the basic conditions, and the missing parts can be filled by creating conditions. Based on foreign experience and domestic conditions, a systematic summary of three theories on constructing performance indicators has been made. It includes the financial management perspective, namely "spending money to buy public services," the public agency theory, the result-oriented management theory, and the "customer service" theory. The answer to "which indicators should be set" is provided by the first

observation and three theories. At the same time, in the construction of performance indicators, there are both vertical and horizontal standards. A scientific indicator system is constructed by combining vertical and horizontal standards.

Jiang (2016) stated that performance target management has the important position of commanding many management factors or management links, which is particularly important in budget performance evaluation. Establishing the status of performance target management in implementing budget performance management is of great help in improving the level and quality of budget performance management.

Li (2016) revealed that budget performance target management, as the first step of budget performance management, plays a crucial role in the implementation of budget performance management. The current problems mainly include: an insufficient concept of budget performance management, a lack of mandatory measures for budget performance target management, and insufficient scientific indicators and target values. We should increase publicity efforts, strengthen the concept of budget performance management, strengthen institutional construction, and optimize processes.

In conclusion, Chinese scholars' research on Budget Performance Management mainly focuses on the reform of performance budget management, drawing lessons from foreign budget performance practices, performance management, budget performance evaluation, and performance goal management. Scholars have conducted extensive discussions on various aspects of budget performance management. In summary, Budget Performance Management is a comprehensive system consisting of Performance Goal Management, Performance Execution Tracking and Monitoring Management, Performance Evaluation Implementation Management, and Performance Evaluation Results Feedback and Application Management.

Research on Budget Performance Management in Higher Education Institutions

Xiao and Duan (2002) claimed that budget management is the central content of financial management in universities. A key emphasis is reflected in various aspects of financial management in universities. To do a good job in budget management in

universities and strengthen it, it is significant for universities to maximize their limited funds and ensure their long-term development. At the same time, they also believe that the drawbacks of budget management in universities are gradually emerging with enrollment expansion. To do a good job in budget management, the following four points need to be achieved: strengthening the guidance of budget management, emphasizing the foresight of budget management, exerting the adjustability of budget management, and increasing supervision of budget execution, to make budget management better play its role.

Mao and Peng (2018) mentioned that due to the principal-agent relationship in universities, there is relative freedom of authority and information asymmetry in the budgeting process, resulting in budget relaxation. By analyzing the causes of budget slack in universities, it can be concluded that in order to address budget slack, the following points need to be achieved: firstly, innovative reform of institutional mechanisms, optimization of participation and methods in budgeting; secondly, leveraging the role of budget management organizations at all levels to reduce information asymmetry; thirdly, strengthening budget management in line with university strategic planning, establishing a rolling budget mechanism; fourthly, utilizing information systems to strengthen budget control, The fifth point is to carry out project funding clearance work and promote standardized project management. Through literature review, it was found that there are many drawbacks in the current budget management of universities, which hinder their development.

Lu (2019) presented that the current financial budget management in universities has exposed the following problems: weak awareness of budget management, insufficient rationality and science in budget preparation, and insufficient budget supervision.

Liu (2012) mentioned that there are problems in budget management: the budget is not strict enough in the execution process, the budget control is not strong enough, budget evaluation is not integrated into the performance evaluation mechanism, and budget performance evaluation lacks a complete system.

Zhang (2004) revealed the following problems in budget management in universities: not all income is included in budget preparation, and the content of

budget preparation is incomplete: there is a certain degree of arbitrariness in expenditure budget preparation, budget execution is not based on actual situations, and budget execution is not tracked and fed back to solve problems on time.

Zhang and Wei (2019) stated that higher education institutions, as an important component of China's administrative institutions, shoulder the responsibility of cultivating talents. Whether it is from the development of universities themselves or the implementation of major decision-making and deployment requirements of the Party Central Committee, it is urgent to fully implement budget performance management. Currently, many universities have begun to adopt the concept of budget performance management, but due to the model of budget management and the inability to effectively utilize the results of performance evaluation, the functions of budget performance management cannot be fully realized.

Yang, Yin, and Wang (2018) showed that budget performance evaluation is not only a budget management tool but also a management tool for schools. Adjusting different weights based on the school's goals at different times will result in different outcomes. This result will affect the budget preparation for the next year in order to achieve the school's development goals.

Ling (2018) said that implementing budget performance evaluation in universities is beneficial for improving the efficiency of fund utilization, optimizing resource allocation, and promoting the sustainable development of university undertakings.

Zhang (2019) showed that the most important component of the evaluation index system for university budget performance management is designing and applying a series of indicators to manage university budget performance evaluation. This optimizes resources, improves the efficiency of fund utilization, achieves more things with less money, and makes the financial management of universities more scientific and refined.

Zhuo (2017) believes that there are the following issues with special funds: firstly, insufficient attention is paid to budget performance management; secondly, only attention is paid to the execution progress of funds, without paying attention to the performance management of special funds; and finally, the performance evaluation of special funds has not played its true role.

Fu (2019) believes that the current special funds have the following problems: the use of funds is not standardized, and the expenditure of funds is concentrated in the second half of the year or at the end of the year, which slows down the payment progress; there is no classified management based on the project progress time; the budget preparation is not scientific enough; and the supporting funds are not implemented in place.

Jin (2019) believes that in order to solve the problem of special funds, it is necessary to first improve the staff's understanding of budget performance management. Secondly, a comprehensive performance management system must be built throughout the process. Thirdly, improve the performance indicator system. Finally, the application of budget performance evaluation results must be strengthened.

Guo (2019) believes that setting effective performance goals for budget performance management can further improve the efficiency of school fund utilization, optimize resource allocation, and better promote budget management reform. Establishing reasonable and scientific performance goals is the first step in implementing the entire process of budget performance management and also lays a firm foundation for implementing budget performance management.

Tian (2012) believes that the most important aspect of achieving success in university project performance goals is to establish scientific and reasonable performance content, performance indicators, and performance standards. It is also crucial to construct a scientific evaluation index system for expenditure performance goals and use it to evaluate university expenditure performance goals accurately. To a large extent, university strategies are incorporated into expenditure performance target management. Promote the effectiveness and efficiency of fund utilization in Chinese universities and promote the smooth implementation of budget performance management reform in universities.

Ma (2019) conducted a study on project budget management in universities through the PDCA cycle method (P for process planning, D for process implementation, C for process inspection, and A for process improvement). The project was managed from five aspects of management dimensions, namely: objectives, methods, implementation,

evaluation, and improvement. Step by step, build a mechanism for pre-performance evaluation, in process performance monitoring, and post-performance evaluation. Through this method, the efficiency of fund utilization has been improved to a certain extent, and the budget management level of the project has also been improved.

Zhou (2019) mentioned that many universities' development strategic goals are "double first-class construction." He emphasizes performance management by combining budget performance management with strategic management. The process of strategic management should follow six steps: strategic goals, performance indicators, indicator values, action plans, resource allocation, and performance evaluation. Then, evaluate the execution results of the budget, that is, test the degree of achievement of strategic goals. Embedding strategic management into the budget management of universities makes previously subjective budgeting more objective and scientific.

It can be seen that research on budget performance management in universities is also in the exploratory stage. In summary, although scholars have conducted detailed research on performance evaluation, it is only part of university budget performance management. Existing literature needs a comprehensive understanding of the entire process of budget performance management.

Related system of budget performance management

Since the year 2000, when the national requirement to establish a budget performance evaluation system was proposed, the comprehensive implementation of budget management in China has undergone a continuous exploratory process. Over the past decade, the series of standardized documents related to budget performance management in our country demonstrates the resolute determination of the nation to promote budget performance reform. Such authoritative documents and regulatory systems as "Guidelines for Budget Performance Management," "Guidance on Comprehensive Implementation of Budget Performance Management," "Methods for Performance Evaluation of Budget Expenditure in Central Departments," "Interim Measures for Performance Evaluation of Financial Expenditure," "Budget Performance Management Work Plan (2012-2015)", "New Budget Law of the People's Republic of China," "Methods for Performance Evaluation of Project Expenditure,"

"Financial Rules for Institutions," and others have been issued since 2000. This indicates the strong determination of the nation to promote budget performance reform. See Table 2.1 for details.

Table 2.1 Comprehensive review of normative documents for implementing budget performance management.

No	Time	File name	Primary coverage
1	2005	Methods for Performance Evaluation and Management of Central Government Budget Expenditure	It respectively provides guidance for the central government's budget management, laying a solid foundation for subsequent budget performance management.
2	2009	Interim Measures for the Performance Evaluation of Fiscal Expenditures Management	It provides separate guidance for central and local budget implementation, laying a solid foundation for subsequent budget performance management.
3	2011	Interim Measures for Financial Expenditure Performance Evaluation Management	These measures are used to standardize the work of financial expenditure performance evaluation and establish a preliminary scientific performance evaluation management system.
4	2011	Guiding Opinions on Advancing Budget Performance Management	The concept of full-process budget performance management, which includes setting goals during budget formulation, monitoring execution, evaluating outcomes, providing feedback on evaluations, and applying feedback results, signifies the formal establishment of the budget performance management framework.

Table 2.1 (Continued)

No	Time	File name	Primary coverage
5	2012	Budget Performance Management Work Plan (2012-2015)	It offers detailed guidance on the implementation of budget performance management from the perspectives of goals, mechanisms, and systems, thus fundamentally enhancing the framework of top-level design for budget performance management in our country.
6	2015	The new "Budget Law of the People's Republic of China."	For the first time, it explicitly establishes the status and requirements of performance management in legal form.
7	2018	Opinions on the Comprehensive Implementation of Budget Performance Management	The document "Opinions on the Comprehensive Implementation of Budget Performance Management" first introduced the term "comprehensive," explicitly proposing to "integrate performance concepts and methods into the entire process of budget formulation, execution, and oversight," accelerating the establishment of a comprehensive, end-to-end, and all-encompassing budget performance management system.
8	2020	Methods for Project Expenditure Performance Evaluation Management	During the reform and advancement, the procedures of performance work have been optimized, and the framework of the indicator system has been improved. It is required that the weight of outcome-based indicators should not exceed 60%.

Table 2.1 (Continued)

No	Time	File name	Primary coverage
9	2022	The Financial Rules for Public Institutions	In connection with the in-depth reform of public institutions and the promulgation of new accounting standards, it reflects the new spirit of budget management reform and explicitly proposes the comprehensive implementation of performance management.

In conclusion, the recent national push for budget performance management has been resolute, demanding that we progressively enhance the current budget management system through in-depth analysis and research. This is aimed at providing a scientifically effective approach to enhance fiscal budget efficiency and government management effectiveness.

Relevant Systems for University Management

In response to the reform of public institutions, the Ministry of Education issued the "Opinions on the Comprehensive Implementation of Budget Performance Management" in 2019. This document integrated opinions from academic and practical experts and the actual circumstances of budget work in higher education institutions. The requirements and guidance outlined in the document are specific and targeted. The guidelines presented later in this article also adhere to these opinions. The excerpts of key portions of this document are shown in Table 2.2.

Table 2.2 Opinions on the Comprehensive Implementation of Budget Performance Management (Key Excerpts)

Contents	Requirements	Key excerpts or insights
Basic principles	Adhere to comprehensive planning and step-by-step implementation	Building on the optimization of policy and project performance management, gradually achieve comprehensive unit performance management. Take project performance management as the starting point.
	Emphasize comprehensive implementation and highlight key points	Emphasize focusing on the implementation outcomes of major policies and projects that have wide coverage, high social attention, and long duration. Give more attention to key projects and long-term initiatives, and be targeted in approach.
	Adhere to equal rights and responsibilities and strengthen constraints	"Who uses, who is responsible" clarifies the responsible parties; "Strengthen the 'dual constraints' of budget and performance," emphasizing the application of performance evaluation results.
Main tasks	Implement comprehensive budget performance management within the organization.	Distinguish between unit performance and departmental performance, propose to include overall unit performance assessment in the scope of work, and emphasize medium to long-term development planning.
	Optimize policy and project budget performance management	Focus on aspects such as the quantity, quality, timeliness, cost, and benefits of projects, combining annual self-assessment and mid-term evaluation. Coordinate project performance evaluations and incorporate them into the overall assessment of the unit.

Table 2.2 (Continued)

Contents	Requirements	Key excerpts or insights
Main tasks	Strengthen performance goal management.	This encompasses both tangible metrics, such as outputs and costs, as well as intangible metrics, like economic, social, and ecological benefits, along with sustainable impact and satisfaction levels of service recipients.
	Enhance the performance indicator and standard system	Methodological guidance includes "enhancing the combination of quantitative and qualitative methods," "being scientifically reasonable, refining quantification, making it comparable and measurable, dynamically adjusting, and jointly constructing and sharing," as well as "leveraging big data analysis techniques."
Protective measures	Strengthen organizational leadership; implement primary responsibilities; enhance team building; promote information technology development; supervise work assessment;	Strengthen top-level design: "Each unit should establish a budget performance management leadership group led by the principal leader. Provincial-level education administrative departments should establish and improve mechanisms for performance management of transfer payments."
	enforce strict accountability.	Timeframe requirement: All units should issue implementation documents by the end of August 2020.

Table 2.2 shows that the requirements for comprehensive budget performance management in higher education institutions include conducting performance evaluations annually or in the mid-term. These evaluations are coordinated by specialized budget teams and involve the establishment of comprehensive performance goals and indicators.

Therefore, the theoretical framework of budget performance management constructed in this study mainly includes four aspects: performance goal management, performance execution tracking, and monitoring management, performance evaluation management, performance evaluation results feedback, and application management:

Performance goal management

Performance goal management refers to the basis of budget performance management, which implements the whole process of budget performance management, including the setting, review, approval, and assessment of performance objectives.

Performance execution tracking and monitoring management

Performance execution tracking and monitoring management refers to an important part of budget performance management. Financial departments and budget units at all levels shall establish a tracking and monitoring mechanism for performance operation, collect and analyze performance operation information regularly, track and manage the operation of performance targets, supervise, and inspect them, correct errors and make progress, and promote the smooth realization of performance targets. When deviation between the performance operation target and the expected performance target is found in tracking and monitoring, timely measures should be taken to correct it.

Performance evaluation management

Performance evaluation management refers to the core of budget performance management. After the implementation of the budget, the performance evaluation of the output and results of the budget funds should be carried out in a timely manner, focusing on the evaluation of the economy, efficiency, and benefit of the output and results. To carry out a performance evaluation, it is necessary to formulate a performance evaluation program, draw up an evaluation plan, select an evaluation tool, determine an evaluation method, and design an evaluation index. The specific budget implementation unit shall conduct a self-evaluation of the budget implementation, submit a budget performance report, and compare the actual performance with the performance target. If the performance target is not

achieved, it shall explain the reason. The units that organize the performance evaluation of budgetary expenditures shall submit performance evaluation reports, carefully analyze and study the problems reflected in the evaluation results, strive to identify the weak links in the use and management of funds and formulate measures to improve and enhance the work. The financial department shall guide, supervise, and inspect the performance evaluation work of budget units, examine the performance evaluation reports they submit, and put forward opinions and suggestions for further improving budget management and the performance of budget expenditures.

performance evaluation results feedback and application management

performance evaluation results feedback and application management refers to the timely feedback of the performance evaluation results to the specific budget implementation units, requiring them to improve the management system, improve management measures, improve management level, reduce expenditure costs, and enhance expenditure responsibility according to the performance evaluation results; Take the results of performance evaluation as an important basis for arranging future annual budgets to optimize the allocation of resources; The results of performance evaluation will be reported to the people's governments at the same level to provide reference for government decision-making and serve as an important basis for implementing administrative accountability. We will gradually improve the transparency of performance evaluation results and make the results of performance evaluation, especially the spending performance of some livelihood projects and key projects with high social attention and influence, public and open to social supervision in accordance with the law.

Related Research

Theory of Educational Cost Accounting

Theory of Cost Accounting

Cost accounting theory refers to the discipline system of principles, methods, and techniques used to determine the costs of products or services. It is an important component of management accounting, with the main purpose of providing accurate and comprehensive cost information to help businesses make decisions, forecast, and control costs. Cost accounting theory includes various cost calculation methods, such as direct costing, indirect costing, job costing, historical costing, etc. These methods can be used to determine the costs of different cost elements, such as direct material costs, direct labor costs, manufacturing overhead costs, etc., and allocate these costs appropriately to products or services. Cost accounting theory plays a crucial role in business management, helping managers better understand cost structure, cost behavior, and cost control, thereby improving the economic efficiency and competitiveness of businesses.

Definition of Educational Cost Accounting

The theory of educational cost accounting mainly includes the following aspects:

(1) Theory of educational cost classification: It involves categorizing educational costs into different categories, such as direct costs and indirect costs, fixed costs and variable costs, direct expenses and indirect expenses, etc., and determining the defining criteria and calculation methods for each category.

(2) Methodology of educational cost accounting: It mainly includes direct cost accounting methods and indirect cost accounting methods. Direct cost accounting is based on the expenditures directly incurred in educational and teaching activities and involves accurate cost accounting. Indirect cost accounting involves allocating indirect expenses to different educational activities or projects through methods such as expense allocation and expense apportionment.

(3) Theory of educational cost-effectiveness: This theory examines the impact of educational inputs on educational outputs from a cost-effectiveness perspective. It includes models for assessing the cost-effectiveness of educational costs and analysis

methods for evaluating the economic and social benefits of educational investments.

(4) Theory of educational cost control: This theory primarily focuses on how to control and manage the occurrence and use of educational costs through cost control methods. It includes cost forecasting, cost accounting, cost control, cost optimization, etc., aiming to improve the quality and efficiency of education through effective cost management measures.

The Research of Educational Cost Accounting

The research and application of educational cost accounting theory are significant for managers to allocate educational resources rationally and improve the cost-effectiveness of educational investments.

The concept of educational cost falls within the scope of educational economics and originated in Europe in the late 1950s to early 1960s. With in-depth research in educational economics, educational cost has been continuously enriched and gradually formed a complete system of educational cost concepts. Different scholars have presented their perspectives on educational costs from different angles. Vaizey (1963) analyzed the trends in educational expenditure in the UK from the early 20th century to the 1950s and put forth the viewpoint that educational expenditure increases with the growth of the national economy. Schultz (1963) introduced the concept of total factor educational costs. He analyzed the expenses included in educational costs and, for the first time, raised the issue of students' time opportunity costs, estimating the magnitude of these opportunity costs.

Additionally, Cohn and Geske (1979) discussed the issue of education costs. He divided education costs into two parts: direct costs and indirect costs. Direct costs refer to the costs of schools providing educational services, including expenses incurred by students attending school, such as board and lodging, clothing, transportation, books and materials, and school facility fees. Indirect costs include the opportunity costs of students and schools. The concept of "activities" was introduced into accounting and management theory, initially proposed by Eric Kohler of the United States. With the integration and expansion of the concept of "activities" by Kaplan and Cooper (1998), the "Activities-Based Cost (ABC) Method" has been widely applied in the research of higher education cost accounting theory.

American economists Tsang and Levin (1983) argued that, from an economic analysis perspective, the most appropriate definition of education expenditure (actual or economic cost) is its opportunity cost, which can be measured by its value in alternative best-use situations. Therefore, the actual cost of education includes not only public educational expenses but also private costs. Their research involves the concept of education costs, the components of education costs, education expenditure, and the relationship between input and output in education, further expanding the theoretical exploration of education costs.

In the late 1990s, the United States Congress appointed the National Commission on the Cost of Higher Education to investigate the issue of cost accounting for college tuition. The commission released its first report, urging higher education institutions to provide better information on cost and tuition. In 1998, The National Association of College and University Business Officers (NACUBO) established a "Higher Education Cost Accounting Committee" dedicated to developing a new model for measuring and reporting the costs of higher education based on existing accounting data. In 2000, the Institution for Higher Education Policy published the results of its survey on measuring higher education costs in its paper titled "Higher Education Cost Measurement." However, this survey mainly focused on cost measurement and analysis from a public policy perspective, resulting in measures of education expenditure rather than actual cost.

A Chinese scholar discussed the measurement of education costs in his book "Exploration of Education Cost Measurement." Based on the accrual accounting system of financial accounting, he explained the topics, objects, principles, periods, and specific accounting processes of education cost accounting, particularly focusing on accounting subjects. Building upon previous research, he further proposed the idea of using departments as secondary accounting subjects within universities. He believes that organizing internal cost accounting based on departments is feasible from a school management perspective. Therefore, higher education institutions can be considered accounting subjects for providing external education cost information. At the same time, departments serve as accounting subjects for internal management and the measurement of departmental education costs (Yuan, 2000). Professor Fan

Xianzuo's book on education finance and cost management further elaborates on the accounting process for education costs under the two-tier accounting subjects (Fan, 2004).

In summary, there are several problems in the current research on higher education cost accounting theory:

(1) Scope and definition of educational costs: The scope of educational cost accounting includes direct and indirect costs, but there are still challenges in accurately defining and allocating these costs. Different universities and researchers have different views on the definition of educational costs needing a consistent standard.

(2) Cost measurement methods and models: The calculation of course costs, teacher cost accounting, student cost accounting, etc., all require selecting appropriate measurement methods and models. However, current cost measurement methods and models still have certain limitations and cannot fully meet the needs of university management and policymaking.

(3) Data quality and feasibility issues: Educational cost accounting requires a large amount of data support, but there are challenges in the quality and feasibility of higher education cost data. Data accuracy, availability, and standardized measurement must be addressed.

(4) Management and decision-making orientation: Educational cost accounting is not only for understanding and analyzing costs but also for providing helpful information for university management and decision-making. Therefore, how to closely integrate educational cost accounting with university management and decision-making becomes a significant concern.

These problems must be addressed through further research and practice to promote the development and application of higher education cost accounting theory.

In this study, budget performance management is essential for achieving "value for money." It is a budget funding management model based on cost, quality, and efficiency analysis and comparison. In the budget formulation phase, budget items or policy objectives with higher quality and lower costs are identified by

comparing prices and quality. Cost accounting determines the scale of financial funds invested in projects and policy goals. During the budget execution phase, a "dual monitoring" approach is applied to both budget execution and performance objectives, controlling costs and quality to achieve performance goals. In the budget oversight phase, the results of budget items or policies are evaluated, and supervision and accountability are conducted by pre-established performance goals.

PDCA cycle theory

The PDCA (Plan-Do-Check-Act) cycle theory was first proposed by American quality management expert Walter A. Shewhart in 1930 and later popularized through Deming's adoption and promotion. PDCA is a combination of the English initials of the four stages of the theory: Plan, Do, Check, and Action. It includes successful ones in the standard, while unsuccessful ones enter the next cycle for resolution, cyclically achieving quality management. Therefore, it is called the PDCA cycle theory (also known as Dai Minghuan). The P phase mainly involves formulating policies and objectives, the D phase consists in designing specific plans and implementing them based on procedures and standards, the C phase consists of checking the implementation effect and evaluating the degree of achievement of expected goals, and the A phase mainly has two parts of work. One is to standardize successful practices and experiences, guide subsequent careers, and promote them; the other is to summarize unresolved issues and put them into the next cycle. The core of this theory lies in continuously discovering and solving problems, summarizing experience, refining standards, and constantly improving quality management. The basic PDCA cycle diagram is shown in Figure 2.1.

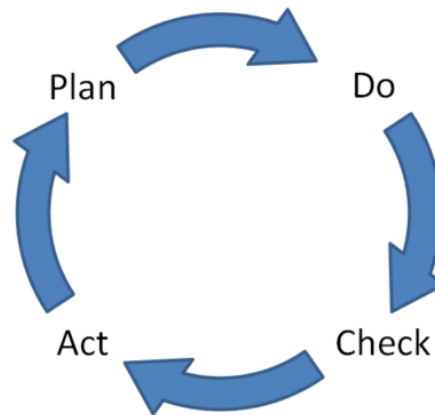


Figure 2.1 The PDCA cycle theory

In conclusion, budget performance management is an economic management activity that can be divided into four stages according to the process: budget preparation, budget execution, budget supervision and evaluation, and budget improvement (result application). The PDCA cycle theory also applies to budget performance management activities as the primary method of comprehensive quality management. The goal is to coordinate the budget performance management improvement process, develop a detailed plan, check execution effectiveness, and continuously identify and solve problems to summarize management experiences and methods, guide the budget performance management, achieve government resource integration, and improve quality management.

Input-Output Theory

The main content of the Input-Output Theory

This theory originated from the general equilibrium theory and was proposed by the American economist Wassily Leontief. It introduced a new perspective: "Based on the comprehensive interdependent input-output analysis, quantitative examination of the overall economic equilibrium of all countries' behaviors is conducted." As such, it can be seen as an extension of the general equilibrium theory. Building upon the foundation of general equilibrium theory, the theory employs quantity equations to represent the equilibrium of various economic activities. Leontief once created a "National Interindustry Table," which reflected the interrelationships between inputs

and outputs in the economic activities of the United States. Inputs refer to the resources consumed by a nation's economy, while various economic indicators reflect outputs. With the widespread application of computer technology, many data models have been used to simulate input-output relationships for the sake of comprehensive input-output analysis. Multi-layered data is employed to substitute for input-output relationships, examining their positive effects. Generally, if inputs do not yield the expected outputs, it implies negative economic performance.

Application in budget performance management

In budget performance management, "input" refers to resource allocation, consumption, and timely use, while "output" refers to actual performance outcomes. Comparing inputs and outputs in budget performance evaluation within higher education institutions can directly and efficiently reflect the relationship between the resources invested by the institution and the achievements attained in its operations. The results achieved should also have practical value. Both human and material aspects can be included when analyzing investment content. Human input usually encompasses all personnel related to the institution, while temporal input covers hardware and software equipment for educational resources, library materials, building materials, and more. The outputs achieved by the institution can be further categorized into human resources scientific and technological achievements, among others. With China's economy and society's continuous development, intensified societal competition has highlighted the importance of high-quality talents as the driving force for societal and economic progress. Scientific research outcomes, intangible in nature, play a significant practical role in promoting national economic development, enhancing national power, and improving the quality of life for the people.

New Public Management Theory

The main content of the new public management theory

James Lean interprets public administration as a "contractual system" and identifies public contractarianism as the core of the New Public Management (Han, 2019). This theory asserts that the intricacies of management issues and power structures weaken the managerial capabilities of leadership within public sectors,

subsequently impacting departmental performance. Due to the constraints of traditional bureaucratic systems, governmental agencies encounter challenges in resource allocation. The essence of the New Public Management lies in introducing market competition mechanisms into government governance, applying corporate management concepts to public administration, and discarding government monopolies over the supply of public goods and services while emphasizing the performance-oriented nature of government administration.

The main concept of the New Public Management theory is to introduce competitive mechanisms, performance orientation, and a focus on the outcomes of departmental work. For public service departments such as governments, the goal is to improve work efficiency and enhance service quality. The key elements of this theory include two aspects: firstly, changing the monopolistic supply status of public service departments by introducing competition from private sectors to improve service quality, work efficiency, and reduce costs; secondly, assimilating management concepts from private enterprises by clearly defining work goals, breaking down work tasks, and utilizing techniques such as cost-benefit analysis and emphasizing human resource management to enhance work efficiency.

Application in budget performance management

In the context of budget performance evaluation, higher education institutions, as providers of public service products, are characterized by their core functions of education, research, and societal service. While the specifics of their roles and responsibilities may vary from one institution to another, the ultimate goal remains consistent: providing educational public services to the broader society. Employing the performance requirements posited by public management theory, a comprehensive implementation of budget performance evaluation is pursued. This entails focusing on the interplay between resource inputs and outcomes, with performance objectives accorded paramount importance. The responsibility for achieving performance outcomes is diligently undertaken, and establishing a quantifiable and measurable budget performance evaluation system for public universities is prioritized. This initiative advances supply-side reforms within higher education and enhances the quality of outputs, thereby elevating societal general satisfaction.

Principal-agent theory

The main content of principal-agent theory

The principal-agent theory was introduced in the early 1930s and constitutes a significant component of contract theory. Its primary focus is studying the principal-agent relationship and exploring the dynamics between the parties involved in delegation contracts. In the context of conflicts of interest or information asymmetry, the principal-agent theory seeks to maximize customer benefits at the lowest possible cost through effective contracts or mechanisms (Yang, 2018). The theory primarily relies on incentive and constraint mechanisms to address principal-agent issues. However, in real-life situations, the effectiveness of constraints is often limited due to the relatively high oversight costs. As a result, a "compatible incentive" mechanism emerges, fostering mutual interests and shared objectives between the principal and agent parties.

Application in budget performance management

Due to the issue of information asymmetry, local government departments and central government authorities lack advantages in disclosing enterprise product cost information compared to universities, which inherently possess an advantage. The formation of various types of principal-agent problems is a consequence of enterprises facing numerous principal-agent relationships. Universities can leverage their advantage in information asymmetry and strive for more fiscal funding in budget allocation. Consequently, there is a need to enhance the budgetary system further to both limit and incentivize entrusted behavior. In budget performance evaluation, adopting a performance reporting disclosure system can significantly enhance budget transparency, mitigate conflicting interests, and optimize benefits for both parties through the implementation of reward and punishment measures.

Additionally, refining mechanisms for agent constraints can effectively prevent opportunistic behavior by agents. This theory can prompt universities to establish reasonable performance objectives to ensure the fulfillment of educational functions, strengthen budget performance assessment, and diversify funding sources for educational funds through multiple channels. This addresses the issue of "absentee ownership" in universities and the financial constraints faced during periods of rapid development.

Chapter 3

Research Methodology

This research focuses on improving the budget performance management of public universities in Guangdong. To study the current situation and propose and evaluate guidelines for enhancing the budget performance management of public universities in Guangdong. The researcher has the following procedures.

1. The Population / Sample group
2. Research Instruments
3. Data Collection
4. Data analysis

The Population / Sample Group

The Population

The population of this research was 1060 administrators from seven representative public universities in Guangdong.

The Sample Group

According to Krejcie and Morgan (1970) sampling table, the sample group of this research was 285 administrators from seven representative universities in Guangdong. stratified random sampling and simple random sampling were also used by drawing from public universities in Guangdong.

As shown in Table 3.1:

Table 3.1 Lists of university and sample size

No	Public university in Guangdong	Population	Sample group
1	Guangdong University of Technology	215	58
2	Guangdong University Of Finance	134	36
3	Guangdong University Of Education	145	39
4	Zhaoqing University	118	32
5	Jiaying University	125	34

Table 3.1 (Continued)

No	Public university in Guangdong	Population	Sample group
6	Guangdong Ocean University	187	50
7	Guangdong University of Petrochemical Technology	136	36
Total		1060	285

Interview group providing improvement guidelines.

The interviewees in this research were 10 high-level administrators of public universities in Guangdong. The interview group selected the interviewees by means of purposive sampling, and the qualifications of interviewees were as follows: 1) at least 10 years of work experience as high-level administrator in public universities, 2) extensive experience in budget performance management.

As shown in Table 3.2

Table 3.2 Lists of university and interview size

No	Public university in Guangdong	Interviewers
1	Guangdong University of Technology	2
2	Guangdong University Of Finance	1
3	Guangdong University Of Education	1
4	Zhaoqing University	1
5	Jiaying University	1
6	Guangdong Ocean University	2
7	Guangdong University of Petrochemical Technology	2
Total number of interviews		10

An assessment group for the adaptability and feasibility of proposed improvement guidelines

The experts for evaluating the adaptability and feasibility of guidelines for improving budget performance management were 7 high-level administrators in

public universities in Guangdong. According to the theory of performance management and the attributes of university budget management, the qualifications of interviewees were as follows: 1) at least 10 years of work experience in high-level administrator in public universities, 2) have extensive experience in financial management, audit oversight management, development planning management, educational management of universities in Guangdong, 3) academic title is associate professor or above, and post is deputy division chief above.

As shown in Table 3.3:

Table 3.3 Lists of university and expert size

No	Public university in Guangdong	expert
1	Guangdong University of Technology	1
2	Guangdong University Of Finance	1
3	Guangdong University Of Education	1
4	Zhaoqing University	1
5	Jiaying University	1
6	Guangdong Ocean University	1
7	Guangdong University of Petrochemical Technology	1
Total number of experts		7

Research Instruments

Questionnaire

A questionnaire was the instrument to collect the data for objective 1, to study the current budget performance management of public universities in Guangdong. The questionnaire was designed based on budget performance management in four aspects: 1) performance goal management, 2) performance execution tracking and monitoring management, 3) performance evaluation management, and 4) performance evaluation results feedback and application management. The questionnaire was divided into two parts:

Part 1: Personal Information of respondents, which includes three questions about gender, age, and educational background.

Part 2: The current situation of budget performance management of public universities in Guangdong is the formal part of the questionnaire and is a survey of the four aspects of budget performance management. There are 10 questions for performance goal management, 9 questions for performance execution tracking and monitoring management, 10 for performance evaluation management, and 9 for performance evaluation results feedback and application management, totaling 38 questions. The criteria for data interpretation based on a five-point Likert's scale, as follows:

5 express the level of budget performance management of public universities was at the highest level

4 express the level of budget performance management of public universities was at high level

3 express the level of budget performance management of public universities was at medium level

2 express the level of budget performance management of public universities was at low level

1 express the level of budget performance management of public universities was at lowest level

The data interpretation for average value is based on Likert (1932). The data interpretation is as follows:

4.50 – 5.00 express highest level

3.50 – 4.49 express high level

2.50 – 3.49 express medium level

1.50 – 2.49 express low level

1.00 – 1.49 express lowest level

Constructing a questionnaire process

The construction process of the questionnaire was as follows:

Step 1: Reviewing and analyzing documents, concepts, theories, and research related to budget performance management of universities.

Step 2: Construct the questionnaire about the current situation of budget performance management of public universities in Guangdong. Then, I sent the questionnaire outline to the thesis advisors to review and revise the contents according to the suggestions.

Step 3: The index of objective congruence (IOC) of the questionnaire was examined by three experts. The index of objective congruence (IOC) was 1.00.

Step 4: Revise the questionnaire based on the experts' suggestions.

Step 5: The questionnaire was distributed to 30 administrators in public universities in Guangdong for try-out.

The reliability of the questionnaire was obtained by Cronbach's Alpha Coefficient. The reliability was 0.956, indicating a high level of reliability for the scale. The Kaiser-Meyer-Olkin (KMO) value of 0.931, demonstrates that the scale possesses a high level of suitability.

Step 6: The questionnaire was applied to 285 administrators from seven representative public universities in Guangdong and waiting for data collection.

Structured Interview

The instrument used to collect the data for objective 2, to propose the guidelines for improving the budget performance management of public universities in Guangdong, was a structured interview. Based on the research results of the survey questionnaire, this stage adheres to the problem-oriented principle and takes the shortcomings reflected in the four aspects of performance goal management, performance execution tracking and monitoring management, performance evaluation management, and performance evaluation results feedback and application management as the improvement direction, Put forward targeted guidelines to enhance the budget performance management further.

Evaluation Form

The instrument to collect the data for objective 3 is to evaluate the adaptability and feasibility of guidelines for improving the budget performance management of public universities in Guangdong. At this stage, 7 experts from seven representative public universities in Guangdong were invited to evaluate the adaptability and feasibility of the guidelines by using the Likert scale method. The data interpretation for average value is based on Likert (1932). The data interpretation is as follows:

4.50 – 5.00 express the highest level

3.50 – 4.49 express high level

2.50 – 3.49 express medium level

1.50 – 2.49 express low level

1.00 – 1.49 express the lowest level

The research structure diagram is shown in Figure 3.1:

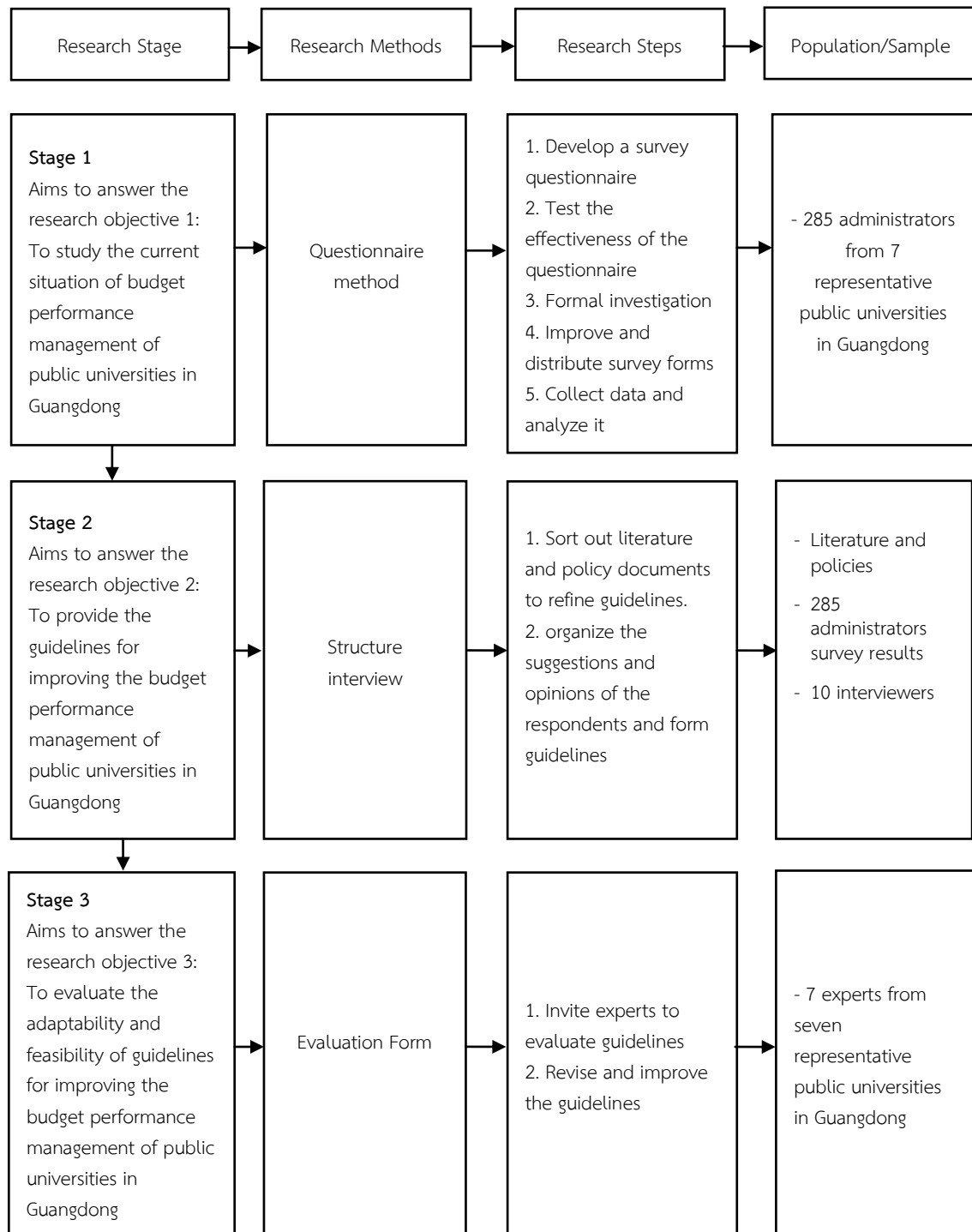


Figure 3.1 Summary of research methods and steps

Data Collection

The data collection for objective 1: to study the current situation of budget performance management of public universities in Guangdong, as the following procedure:

Step 1: The researcher requested a requirement letter from the Graduate school, Bansomdejchaopraya Rajabhat University, requiring collecting the data from 285 administrators in public universities in Guangdong.

Step 2: The researcher distributed the questionnaire to 285 administrators. And ensure that all questionnaires are returned, accounting for 100%.

The data collection for objective 2: to propose the guidelines for improving the budget performance management of public universities in Guangdong, as the following procedures:

Step 1: Sort out existing literature, search for guidelines for budget performance management of public universities in Guangdong, and extract guidelines based on the policy documents on budget management, performance management, and financial management issued in China.

Step 2: Organize the suggestions and opinions of the respondents and form guidelines.

The data collection for objective 3: to evaluate the adaptability and feasibility of guidelines for improving the budget performance management of public universities in Guangdong, as following procedure:

Step 1: The researcher requested a requirement letter from the Graduate school, Bansomdejchaopraya Rajabhat University, requiring collecting the data from 7 experts from public universities in Guangdong to formulate policies in budget performance management.

Step 2: The researchers distributed the evaluation form to 7 experts, selected an appropriate time and location to contact the experts, guided them to score the evaluation form, and ensured that the evaluation form was 100% collected.

Data Analysis

The data analysis in this research, the researcher analyzes the data by package program as follows:

Step 1: The personal information of the respondents was analyzed by frequency and percentage, classified by gender, age, and education background.

Step 2: The current situation of budget performance management of public universities in Guangdong in four following aspects: 1) performance goal management, 2) performance execution tracking and monitoring management, 3) performance evaluation management, and 4) performance evaluation results feedback and application management was analyzed by average value and standard deviation.

Step 3: The guidelines for improving the budget performance management of public universities in Guangdong were analyzed by content analysis.

Step 4: The evaluation of the adaptability and feasibility of guidelines for improving the budget performance management of public universities in Guangdong was analyzed by average value and standard deviation.

Chapter 4

Results of Analysis

The research in the guidelines for improving the budget performance management of public universities in Guangdong. The objectives of this research were 1) to study the current situation of budget performance management of public universities in Guangdong, 2) to propose the guidelines for improving the budget performance management of public universities in Guangdong, and 3) to evaluate the adaptability and feasibility of guidelines for improving the budget performance management of public universities in Guangdong. The data analysis result can be presented as follows:

1. Symbol and abbreviations
2. Presentation of data analysis
3. Results of data analysis

The details are as follows.

Symbol and Abbreviations

- | | |
|-----------|------------------------------|
| n | refers to the sample group |
| \bar{X} | refers to an average value |
| S.D. | refers to standard deviation |

Presentation of Data Analysis

Part 1: The analysis result of the personal information of respondents, classified by gender, age, and educational background. The data is presented in the form of frequency and percentage.

Part 2: The analysis results about the current situation of budget performance management of public universities in Guangdong. The data is presented in the form of average value and standard deviation.

Part 3: The analysis result about the interview contents about the guidelines for improving the budget performance management of public universities in Guangdong.

Part 4: The analysis results evaluate the adaptability and feasibility of guidelines for improving the budget performance management of public universities in Guangdong. The data is presented in the form of average value and standard deviation.

Results of Data Analysis

The researcher analyzed the data in 4 parts as follows:

Part 1: The analysis result about the personal information of respondents, classified by gender, age, education background, etc., presented the data in the form of frequency and percentage.

Table 4.1 Number of people and percentage of respondents

(n=285)

	Personal Information	Frequency	Percentage
Gender	Male	132	46.32
	Female	153	53.68
	Total	285	100
Age	Under 30 years old	6	2.11
	30-39 years old	59	20.70
	40-49 years old	165	57.89
	Over 50 years old	54	18.94
	Total	285	100
Education background	less than a bachelor's degree	14	4.91
	Bachelor's degree	62	21.75
	Master's degree	173	60.71
	Doctor's degree	36	12.63
	Total	285	100

According to Table 4.1, showed that for gender, there are 132 male respondents, accounting for 46.32%. There are 153 female respondents, accounting for 53.68%. The number of female administrators among the surveyed subjects is relatively high. For age, the main age groups are 40-49 years old, accounting for 57.89% of the population. The education background of respondents was mainly a master's degree for 173 people, accounting for 60.71%.

Part 2: The analysis result about the current situation of budget performance management of public universities in Guangdong. The data is presented in the form of average value and standard deviation.

Table 4.2 The average value and standard deviation of the current situation of budget performance management in four aspects

(n = 285)

NO	Budget performance management of universities in Guangdong	\bar{X}	S.D.	Level	Rank
1	Performance goal management	3.94	0.93	high	1
2	Performance execution tracking and monitoring management	3.85	0.90	high	2
3	Performance evaluation management	3.58	0.89	high	4
4	Performance evaluation results Feedback and application management	3.63	0.88	high	3
Total		3.75	0.90	high	

According to Table 4.2, found that the current situation of budget performance management of public universities in Guangdong in four aspects was at high level (\bar{X} = 3.75). Considering the results of this research, aspects ranged from the highest to lowest level were as follows: the highest level was performance goal management (\bar{X} = 3.94), followed by performance execution tracking and monitoring management (\bar{X} = 3.85), and performance evaluation management was the lowest level (\bar{X} = 3.58).

Table 4.3 The average value and standard deviation of the current situation of budget performance management in performance goal management (n = 285)

NO	Performance goal management	\bar{X}	S.D.	Level	Rank
1	Prepare the budget phase and setting of performance goals.	4.12	0.94	high	1
2	Review the budget performance goals, and only those which meet the requirements can move to the next step for the budget preparation process.	4.05	0.93	high	2
3	Once the budget performance goal is determined, it will generally not be adjusted. And if it is necessary to adjust, it shall be re-reported in accordance with the prescribed procedures.	4.03	0.91	high	3
4	Carry out prior performance evaluation of major projects.	3.84	0.89	high	8
5	Budget performance goals are aligned with the universities' strategic plan and with the basic functions of the department.	3.98	0.96	high	5
6	The settled budget performance goals are scientific, reasonable, which are in line with the actual situation and feasible.	3.85	0.98	high	7
7	Develop specific and detailed budget performance goals, which are refined in terms of time, quality, quantity, cost, etc.	3.92	0.97	high	6
8	Develop clear, quantitative, and easily assessable budget performance indicators based on the budget performance goals.	3.81	0.88	high	10
9	Enhance the decision-making mechanism for performance goal management.	4.01	0.97	high	4
10	Standardize the organizational structure for budget management, clearly defining the responsibilities and roles of each department in budget performance management.	3.82	0.89	high	9
Total		3.94	0.93	high	

According to Table 4.3, found that the current situation of budget performance management in performance goal management was at high level ($\bar{X} = 3.94$). Considering the results of this research aspects ranged from the highest to lowest level were as follow: the highest level was “Prepare the budget phase and setting of performance goals” ($\bar{X} = 4.12$), followed by “Review the budget performance goals, and only those which meet the requirements can move to the next step for the budget preparation process” ($\bar{X} = 4.05$), and “Develop clear, quantitative and easily assessable budget performance indicators based on the budget performance goals” was the lowest level ($\bar{X} = 3.81$).

Table 4.4 The average value and standard deviation of the current situation of budget performance management in performance execution tracking and monitoring management.

(n = 285)

NO	Performance execution tracking and monitoring management	\bar{X}	S.D.	Level	Rank
1	Performance monitoring during budget execution.	4.05	0.86	high	1
2	Process monitoring and management of budget execution progress.	3.93	0.93	high	4
3	Process monitoring and analysis of the degree of achievement of budget performance goals.	3.76	0.86	high	7
4	Monitor the legality and standardization of the use of budget funds.	3.87	0.89	high	5
5	Application of the information technologies, the budget performance management information is regularly conducted by dynamic analysis and information collection, improve the construction of budget performance management information.	3.63	0.88	high	9
6	The school has established a budget management leadership team to organize budget execution monitoring work.	3.97	0.95	high	2

Table 4.4 (Continued)

(n = 285)

NO	Performance execution tracking and monitoring management	\bar{X}	S.D.	Level	Rank
7	A sound budget management system and process design are established to improve the legality and compliance of budget execution.	3.72	0.92	high	8
8	Establish a mechanism for tracking and monitoring performance operations and refine the implementation methods for performance monitoring.	3.77	0.88	high	6
9	Take timely measures to correct deviations when performance operational goals deviate from expected performance goals.	3.95	0.93	high	3
Total		3.85	0.90	high	

According to Table 4.4, found that the current situation of budget performance management in performance execution tracking and monitoring management was at high level ($\bar{X}=3.85$). Considering the results of this research aspects ranged from the highest to lowest level were as follow: the highest level was “Performance monitoring during budget execution” ($\bar{X}=4.05$), followed by “The school has established a budget management leadership team to organize budget execution monitoring work” ($\bar{X}=3.97$), and “Application of the information technologies, the budget performance management information are regularly conducted by dynamic analysis and information collection, improve the construction of budget performance management information. ” was the lowest level ($\bar{X}=3.63$).

Table 4.5 The average value and standard deviation of the current situation of budget performance management in performance evaluation management (n = 285)

NO	Performance evaluation management	\bar{X}	S.D.	Level	Rank
1	During the budget evaluation stage, the self-evaluation of budget performance is organized and conducted.	3.74	0.91	high	1
2	Establish a mechanism for budget performance assessment and evaluation.	3.48	0.86	medium	9
3	Conduct a fiscal performance re-evaluation of expenditure performance at the school based on the annual work priorities.	3.62	0.92	high	4
4	The third-party evaluation institution is induced to participate in the budget performance evaluation for major projects.	3.61	0.88	high	5
5	According to the actual situation, a scientific and reasonable budget performance appraisal system is constructed.	3.49	0.86	medium	8
6	The cost evaluation and cost-benefit analysis are conducted to evaluate the affection for the budget funds.	3.45	0.92	medium	10
7	The evaluation results are objective and scientific.	3.54	0.88	high	7
8	The budget performance evaluation data is analyzed, and the financial reports and final accounts reports are prepared on time with high quality.	3.56	0.88	high	6
9	By conducting performance evaluations, identify weak points in fund utilization and management, and formulate improvement measures.	3.64	0.89	high	3
10	The university's budget committee is responsible for the organization and implementation of the budget performance evaluation.	3.67	0.89	high	2
Total		3.58	0.89	high	

According to Table 4.5, found that the current situation of budget performance management in performance evaluation management was at high level (\bar{X} = 3.58). Considering the results of this research aspects ranged from the highest to lowest level were as follow: the highest level was “During the budget evaluation stage, the self-evaluation of budget performance is organized and conducted” (\bar{X} = 3.74), followed by “The university's budget committee is responsible for the organization and implementation of the budget performance evaluation” (\bar{X} = 3.67), and “The cost evaluation and cost-benefit analysis are conducted to evaluate the affection for the budget funds.” was the lowest level (\bar{X} = 3.45).

Table 4.6 The average value and standard deviation of the current situation of budget performance management in performance evaluation results feedback and application management

(n = 285)

NO	Performance evaluation results feedback and application management	\bar{X}	S.D.	Level	Rank
1	Performance evaluation results are provided with feedback and applied.	3.76	0.84	high	1
2	A budget performance information disclosure system is established, and the application procedure of the system is proactively accepting supervision.	3.53	0.94	high	8
3	Establish a system for feedback and application of performance evaluation results.	3.48	0.87	medium	9
4	A budget performance reporting system is established, which explain to the competent department about the completion progress, existing problems and corrective measures of the budget performance.	3.69	0.9	high	3
5	Application of the budget performance evaluation results to rewards.	3.67	0.88	high	4

Table 4.6 (Continued)

(n = 285)

NO	Performance evaluation results feedback and application management	\bar{X}	S.D.	Level	Rank
6	Application of the budget performance evaluation results to accountability.	3.62	0.86	high	6
7	Utilize performance evaluation results as the basis for future annual budget allocations to optimize resource allocation.	3.72	0.91	high	2
8	Linking the budget performance evaluation results with personal performance assessment or evaluation.	3.57	0.87	high	7
9	Open a system for connecting performance information resources.	3.63	0.85	high	5
Total		3.63	0.88	high	

According to Table 4.6, found that the current situation of budget performance management in performance evaluation results feedback and application management was at high level (\bar{X} = 3.63). Considering the results of this research aspects ranged from the highest to lowest level were as follow: the highest level was “Performance evaluation results have feedback and application” (\bar{X} = 3.76), followed by “Budget performance evaluation results serve as the basis for future annual budget arrangements” (\bar{X} = 3.72), and “A feedback mechanism for the budget performance evaluation results and a responsibility mechanism for problem rectification are constructed” was the lowest level (\bar{X} = 3.48).

The overall level of budget performance management of public universities in Guangdong

In summary, according to the data interpretation for average value based on Likert (1932). The data interpretation is as follows: 4.50-5.00 express highest level; 3.50-4.49 express high level; 2.50-3.49 express medium level; 1.50-2.49 express low level; 1.00-1.49 express lowest level, a questionnaire survey of university administrators found that the average value of the total scale of budget performance management

of universities was at high level ($\bar{x}=3.75$). The average value of performance goal management in the dimension of budget performance management was at high level ($\bar{x}=3.94$). The average value of performance execution tracking and monitoring management was at high level ($\bar{x}=3.85$), performance evaluation management was at high level ($\bar{x}=3.58$), and performance evaluation results in feedback and application management were at high level ($\bar{x}=3.63$). The average order of the four first-order dimensions is: performance goal management ($\bar{x}=3.94$)> performance execution tracking and monitoring management ($\bar{x}=3.85$)> performance evaluation results feedback and application management ($\bar{x}=3.63$)> performance evaluation management ($\bar{x}=3.58$). The level of performance goal management is the highest, while the average level of performance execution tracking and monitoring management, performance evaluation results feedback and application management, performance evaluation management is the lowest. Therefore, this, to some extent, indicates that performance execution tracking and monitoring management, performance evaluation results in feedback and application management, and performance evaluation management need to be further improved.

Based on the analysis of the average and standard deviation data of the questionnaire on budget performance management of universities, the unanimous conclusion is that the current situation of budget performance management of public universities in Guangdong can be summarized in three aspects:

Firstly, the management level of the budget performance management of public universities in Guangdong is high, but the implementation level of each dimension is unbalanced.

Secondly, performance goal management level of budget performance management of public universities in Guangdong is the highest.

Thirdly, performance evaluation management level of budget performance management of public universities in Guangdong is the lowest.

Part 3: The analysis results about the interview contents about the guidelines for improving the budget performance management of public universities in Guangdong

Table 4.7 Personal information of interviewee

Interviewee	School	Education background	Interview Date and Time
Interviewee 1	Guangdong University of Petrochemical Technology	Post: department head Expertise: financial management Expertise: 25 years	May 13, 2023, at 9:15 am, GMT+8
Interviewee 2	Guangdong University of Petrochemical Technology	Professional title: Senior accountant Expertise: financial management Expertise: 30 years	May 13, 2023, at 10:10 am, GMT+8
Interviewee 3	Guangdong University of Education	Professional title: Senior auditor Expertise: Audit supervision Expertise: 20years	May 14, 2023, at 10:40 am, GMT+8
Interviewee 4	Zhaoqing University	Post: Section chief Expertise: Budget management Expertise: 15 years	May 15, 2023, at 11:30 am, GMT+8
Interviewee 5	Jiaying University	Professional title: department head Expertise: educational cost control Work experience: 20 years	May 15m, 2023, at 15:15 pm, GMT+8

Table 4.7 (Continued)

Interviewee	School	Education background	Interview Date and Time
Interviewee 6	Guangdong University of Finance	Post: department head Expertise: financial management Work experience: 20 years	May 18, 2023, at 15:50 pm, GMT+8
Interviewee 7	Guangdong University of Technology	Professional title: professor Expertise: university development Work experience: 25 years	May 20, 2023, at 16:20 pm, GMT+8
Interviewee 8	Guangdong University of Technology	Post: Associate Dean Expertise: graduate education management Expertise: 25years	May 20, 2023, at 16:55 pm, GMT+8
Interviewee 9	Guangdong Ocean University	Post: department head Expertise: financial management Expertise: 25 years	May 22, 2023 at 9:00 am, GMT+8
Interviewee 10	Guangdong Ocean University	Professional title: Senior accountant Expertise: Budget management Expertise: 15 years	May 22, 2023, at 9:45 am, GMT+8

Interviewee 1:

1. What is the current situation of performance goal management in budget performance management of public universities in Guangdong? How do we promote performance goal management?

I think that from the perspective of budget performance goal preparation management, there are shortcomings in university performance goal management, such as strong quantitative orientation, short-term tendency, goal conflict and imbalance, limited innovation, and data reliability issues. These issues require attention and improvement in the formulation and management of performance goals in universities to achieve more comprehensive, long-term, and effective performance goal management.

I suggest that universities establish a multi-dimensional performance goal system that includes both quantitative and non-quantitative indicators to evaluate the performance of universities comprehensively. Universities should balance short-term goals with long-term development and consider strategic planning and sustainability when setting goals. Universities must establish transparent resource allocation mechanisms to avoid imbalances and ensure a clear relationship between resources and performance goals. Universities should encourage innovation and risk, allowing a certain degree of trial and error to promote the development of innovation capabilities. In addition, establish a flexible goal adjustment mechanism that can adjust goals at any time based on the external environment and internal changes, ensuring the adaptability and effectiveness of the goals. Universities can comprehensively use quantitative and qualitative methods to evaluate performance goals and measure their performance more comprehensively. To reduce data issues, universities need to establish a rigorous data collection and management system to ensure the reliability and controllability of data. Regular performance evaluation and feedback mechanisms can help universities identify problems in a timely manner and adjust and optimize them. In addition, universities can invite external experts or institutions to evaluate performance goal management and obtain neutral suggestions and feedback to improve the quality and fairness of goal management. Most importantly, universities need to establish a culture of full participation,

ensuring that employees, teachers, and students at all levels have a voice in the process of setting performance goals, thereby ensuring the rationality and feasibility of the goals. By adopting these improvement strategies, universities can better address the problems of performance goal management and achieve more comprehensive and reasonable goal management.

2. What is the current situation of performance execution tracking and monitoring management in budget performance management of public universities in Guangdong? How do we promote performance execution tracking and monitoring management?

I think that in the performance tracking process of universities, the information obtained may not truly reflect the actual situation of performance goals due to inaccurate or comprehensive data collection, which affects subsequent decisions and corrective measures. Some universities may not have sufficient tracking frequency to timely obtain the latest actual situation of performance goals. This may lead to delayed discovery of the problem, thereby affecting the timeliness of correction. Universities may not be sensitive to problem identification during the tracking process. Some potential issues may be overlooked or underestimated, thereby affecting the timely resolution of the problem. Universities may lack a comprehensive feedback and improvement mechanism, resulting in the inability to quickly take effective improvement measures after identifying problems, resulting in problems not being resolved in a timely manner. If there is insufficient coordination among various departments in universities, tracking management may be affected, and the actual implementation of performance goals among different departments may be disconnected. If the resource allocation plan of universities is too rigid, they may not be able to make timely adjustments based on tracking results, resulting in the inability to allocate resources optimally. When it is discovered that there is a deviation between the performance operation goals and the expected performance goals, there may be situations where information feedback is not sufficient, resulting in problems not being corrected in a timely manner.

I suggest that universities consider the following improvement measures: improving the accuracy and comprehensiveness of data collection and ensuring the

reliability of tracking information. Strengthen tracking frequency to ensure timely updates on performance goals. Establish a problem identification and resolution mechanism to enhance sensitivity and timeliness to problems. Establish a sound feedback and improvement mechanism to ensure that problems can be quickly resolved upon discovery. Strengthen coordination and communication among departments to ensure consistency and synergy in performance goals. Adjust the resource allocation plan to have a certain degree of flexibility and be able to adjust based on tracking results. Strengthen timely feedback on performance deviations to ensure that problems can be quickly corrected. Through these improvement measures, Chinese universities can enhance the effectiveness of budget performance tracking and monitoring management, better achieve performance goals, and continuously improve management levels.

3. What is the current situation of performance evaluation management in budget performance management of public universities in Guangdong? How do we promote performance evaluation management?

I think that Chinese universities have gradually come to recognize the importance of budget performance evaluation management as a crucial phase within budget performance management. It starts after budget formulation and execution, involving the assessment of performance goals to measure goal achievement and resource utilization efficiency. Some universities have already established relevant evaluation frameworks, integrating data analysis and qualitative assessments to guide budget adjustments and policy formulation. However, challenges still exist in China's budget performance evaluation management. Firstly, the indicator system for performance evaluation lacks scientific rigor and comprehensiveness, making it difficult to reflect the actual situation accurately. Secondly, issues related to data quality and data sources affect the accuracy of evaluations.

To enhance budget performance evaluation management, the following measures could be considered: Regularly review and optimize the indicator framework for performance evaluation to ensure its scientific and comprehensive nature, enabling it to accurately reflect the school's goal attainment. Strengthen the quality of data collection, storage, and management to ensure data accuracy and

timeliness, thereby enhancing the credibility of evaluations. Employ a combination of quantitative and qualitative evaluation methods to assess performance goals from multiple dimensions, providing a more comprehensive understanding of goal attainment. Enhance the transparency of performance evaluation by involving relevant stakeholders in the evaluation process, thus elevating fairness and credibility. Strengthen the use of information technology tools to provide data analysis and evaluation capabilities.

4. What is the current situation of performance evaluation results feedback and application management in budget performance management of public universities in Guangdong? How to promote the performance evaluation results feedback and application manage

The feedback and application management of university performance evaluation results are crucial links in budget performance management. In this process, the data, indicators, analysis, and conclusions of the evaluation need to be communicated to relevant parties, such as school leaders, government agencies, teachers, and students, so that they can understand the university's performance. At the same time, the application management of evaluation results means that these evaluation results are applied to practical decision-making and policy-making to guide the continuous improvement and development of colleges and universities. However, some things could still be improved in the feedback and application management of performance evaluation results in Chinese universities. First, there is often a lack of transparency and timeliness in the communication of assessment results, which can lead to key decision makers not receiving important information in a timely manner. Secondly, the application scope of the evaluation results is relatively limited, often involving only some specific areas, and cannot fully affect the strategic planning and budget allocation of colleges and universities.

I propose to enhance the communication and transparency of the evaluation results to ensure that all parties clearly understand the evaluation process and results. Establish an efficient information transmission mechanism so that the evaluation results can be quickly conveyed to the key decision-making level so that they can better participate in the universities decision-making. The inclusion of

evaluation results in the strategic planning and budgetary arrangements of universities and colleges should also be encouraged to ensure that the impact of evaluation can be more concrete and substantive.

Interviewee 2:

1. What is the current situation of performance goal management in budget performance management of public universities in Guangdong? How do we promote performance goal management?

I think that in terms of goal management in budget performance management, many universities have established indicator systems for performance goals, covering multiple fields such as teaching, scientific research, and social services. However, performance goals often lean towards quantitative indicators, such as the number of scientific research papers and course offerings, making it difficult to accurately measure non-quantitative goals such as the quality of education, student development, and social impact of universities. Although quantitative goals have their advantages to some extent, excessive reliance on them may overlook the diversity and comprehensive development of universities. Some universities may lean towards short-term goals in setting performance goals while neglecting long-term development and sustainability. Performance goals are not flexible enough to adapt to external environmental changes and internal demand adjustments. When universities execute various projects, they may overlook pre-evaluation steps due to urgent time requirements.

I suggest that when formulating budget performance indicators, universities should consider the refinement and quantification of performance objectives, establish scientific, reasonable, clear, and easy to assess comprehensive performance indicators and ensure a comprehensive reflection of the development of the university. At the same time, the performance goals for budgeting should be consistent with the school's strategic planning. Before the project implementation, a comprehensive evaluation and analysis of the expected results, benefits, and risks of the project should be conducted so that decision-makers can make more informed decisions on whether to invest funds and resources and optimize the design and execution of the project.

2. What is the current situation of performance execution tracking and monitoring management in budget performance management of public universities in Guangdong? How do we promote performance execution tracking and monitoring management?

I think that during the process of data collection and analysis in universities, there may be issues of unstable data quality, sometimes affecting the accuracy and completeness of data and the effectiveness of monitoring. Some universities may not have sufficient frequency for performance tracking, resulting in a lack of timely understanding of the actual implementation of performance goals. Some universities may not be sensitive enough to identify problems or have some lag in problem-solving, making it difficult to solve problems in a timely manner. When identifying deviations from performance goals, there may be a lack of clear control measures and corrective mechanisms, resulting in insufficient problem-solving. Although some universities conduct internal audits, the depth and breadth of the audits may be limited, making it impossible to fully guarantee the accuracy and compliance of data. The coordination between various departments in universities may still need to be strengthened, which may lead to a disconnect in the actual implementation of performance goals. In terms of reporting and communication, there may be issues with poor information transmission, and internal and external stakeholders may not be able to understand the performance of the operation. Although some universities rely on information systems for performance monitoring, there are still some universities that lack sufficient information system support.

I suggest improving data quality management to ensure the accuracy and completeness of data. Strengthen tracking frequency to ensure timely understanding of the latest actual situation of performance goals. Establish a problem identification and resolution mechanism to enhance problem sensitivity and timeliness. Clearly define control measures and corrective mechanisms to ensure that problems can be quickly resolved. Strengthen the depth and breadth of internal audit to ensure data accuracy and compliance. Enhance coordination and communication between departments to ensure consistency and synergy in performance goals. Improve information reporting and communication mechanisms to ensure that internal and

external stakeholders can understand performance in a timely manner. Enhance the support capabilities of information systems and achieve automated data collection, analysis, and reporting. Through these measures, Chinese universities can further improve the effectiveness of budget performance monitoring and management and achieve performance goals effectively.

3. What is the current situation of performance evaluation management in budget performance management of public universities in Guangdong? How do we promote performance evaluation management?

At present, the management of budget performance evaluation in colleges and universities in China presents a diversified status quo, which has become a critical management practice and has been actively promoted. These universities have established a specific performance evaluation system, through a clear index system and data collection mechanism, to conduct quantitative analysis and qualitative evaluation of the performance of budget implementation. At the same time, attention is paid to applying the evaluation results in budget adjustment, resource allocation, and policy formulation to optimize resource utilization and improve performance. However, there are some challenges and areas for improvement in the management of budget performance evaluation in some universities. The evaluation index system may be relatively simple, or the selection of indicators may not be scientific enough, which will affect the comprehensiveness and accuracy of performance evaluation. In addition, the quality and reliability of the data may also be a problem, which may affect the objectivity of the evaluation results. Limitations remain in the application of evaluation results, possibly due to inadequate integration of evaluation results into decision-making processes for budget adjustment and policy development.

To sum up, the current situation of budget performance evaluation management in Chinese universities is still facing some challenges while actively promoting it. By optimizing the index system, improving the data quality, and strengthening the application of evaluation results, the performance evaluation management system can be further improved, and better development of budget performance management in colleges and universities can be achieved.

4. What is the current situation of performance evaluation results feedback and application management in budget performance management of public universities in Guangdong? How to promote the performance evaluation results feedback and application manage

Sometimes the communication channels of evaluation results are not clear enough, which makes it difficult for relevant parties to obtain accurate information in a timely manner, thus affecting the effective application of evaluation results. Second, the application of the assessment results could be improved. In many cases, the evaluation results often stay only in tables and reports and fail to penetrate deeply into the actual decision-making of colleges and universities. This may result in the assessment results failing to impact actual budget allocation, policy formulation, etc. In addition, the application of assessment results needs to be improved by the lack of engagement of key stakeholders. The participation of some key stakeholders in the evaluation process may not be sufficient, resulting in results that need to adequately reflect the expectations and needs of multiple parties.

I suggest universities establish a more transparent and efficient mechanism for communicating evaluation results to ensure that evaluation information can be quickly communicated to relevant parties. Second, the evaluation results should be more widely used in the actual decision-making of colleges and universities, such as integrating them into budget allocation and policy making, to substantially impact the evaluation results. At the same time, universities should encourage more key stakeholders to actively participate in the evaluation process to ensure that the results can more accurately reflect the views and needs of multiple parties. By establishing a more open and participatory evaluation mechanism, the evaluation results can be better combined with actual decision-making, and the maximum value of evaluation can be achieved.

Interviewee 3:

1. What is the current situation of performance goal management in budget performance management of public universities in Guangdong? How do we promote performance goal management?

I think that there are some shortcomings in the management of budget performance goals in universities, mainly involving excessive quantification, short-termism, goal conflicts and imbalances, innovation limitations, and data reliability and manipulation issues. In the formulation of performance goals, there is often an excessive emphasis on quantitative indicators while neglecting the unquantifiable quality and comprehensive development of education. At the same time, universities may focus too much on short-term results and overlook long-term strategic planning and sustainable development. Conflicts between departmental goals may lead to imbalanced resource allocation, while excessive emphasis on performance goals may limit innovation and risk exploration, hindering the development of innovation capabilities. In addition, data quality and manipulation issues may affect the objectivity of performance evaluation, thereby affecting the effectiveness and accuracy of goal management. These issues affect the comprehensiveness, long-term effectiveness, and flexibility of performance goals in universities, and universities need to pay full attention to and make improvements when formulating goals and management mechanisms.

I suggest establishing multiple goals to balance the short and long term; Integrate and coordinate departmental goals to avoid conflicts; Encouraging innovation and taking on certain risks; Improving data quality and transparency; Flexibly adjusting goals to adapt to changes; Comprehensive evaluation to avoid single indicators; Broad participation to ensure fairness. Through these measures, universities can improve the quality and adaptability of goal management.

2. What is the current situation of performance execution tracking and monitoring management in budget performance management of public universities in Guangdong? How do we promote performance execution tracking and monitoring management?

There are many deficiencies in performance monitoring and management in Chinese universities. The collection of performance information may be insufficient and inaccurate, leading to a lack of reliability in monitoring results; Limited depth of information analysis hinders in-depth insight into the underlying causes of problems; The formation of monitoring reports is not complete enough to effectively convey

performance information; Feedback and improvement measures are not fast enough, which affects problem resolution; Insufficient information sharing hinders the effectiveness of information transmission; Insufficient departmental coordination may lead to a disconnect in performance execution; Insufficient utilization of performance information and failure to optimize management to the greatest extent possible. Therefore, universities can enhance the effectiveness of performance monitoring and management by strengthening information quality, deepening analysis, optimizing reports, accelerating feedback, enhancing sharing, strengthening coordination, and fully utilizing information, ensuring the smooth achievement of performance goals.

3. What is the current situation of performance evaluation management in budget performance management of public universities in Guangdong? How do we promote performance evaluation management?

At present, the budget performance evaluation of colleges and universities in China is mostly self-evaluation carried out by colleges and universities, which has the following advantages: internal personnel have the best understanding of the operation and performance of colleges and universities and can provide detailed details and internal conditions. The self-assessment can be adjusted and improved according to the actual situation to adapt to the characteristics and changes of colleges and universities. It is helpful to build a consensus of improvement within the university and promote the change in organizational culture. However, self-evaluation may also be affected by subjective bias and conflict of interest, and it is difficult to achieve completely objective evaluation results. In addition, self-evaluation may overlook some issues, resulting in incomplete evaluation. The introduction of third-party evaluations by independent institutions or individuals can provide objective and neutral opinions to avoid internal conflicts of interest and subjective bias. Moreover, third-party institutions usually have the professional knowledge and experience to evaluate the performance of colleges and universities from a professional perspective. The third-party evaluation has high credibility, and its evaluation results are more easily accepted and trusted by the outside world. However, the third-party evaluation may not be completely consistent with the characteristics and conditions of the university and may not be able to fully

understand the internal details and operation. At the same time, the introduction of third-party evaluation also needs a certain cost and resource input.

I suggest that the budget performance evaluation of colleges and universities can be combined with self-evaluation and third-party evaluation to make the evaluation results more comprehensive and accurate. Self-evaluation can provide insight into the internal situation of the university, while third-party evaluation can provide an objective external perspective, and the two complement each other to help achieve more effective performance management and continuous improvement.

4. What is the current situation of performance evaluation results feedback and application management in budget performance management of public universities in Guangdong? How to promote the performance evaluation results feedback and application management

In my opinion, the reason leading to the current university performance evaluation results feedback and application management level is not high is the mechanism is not perfect. The first two solutions are the feedback mechanism and rectification mechanism.

I suggest that when it comes to feedback on performance evaluation results, we should first establish transparent communication channels to ensure that evaluation results are communicated to key stakeholders, such as university leaders and government agencies, in a timely manner. In addition, holding regular meetings to report the evaluation results in detail and answer questions will help all parties understand the evaluation data more fully. To make the evaluation results easy to understand, concise reports or briefs should be developed highlighting key indicators, issues, and areas for improvement for reference by relevant personnel. To improve the efficiency and timeliness of communication, an online information platform can also be established to allow stakeholders to consult the evaluation results and relevant data at any time. In terms of the performance responsibility rectification mechanism, the responsible person or responsible department at each stage should be clearly defined to ensure that the rectification responsibility for the evaluation results can be clearly defined. A detailed corrective action plan is key, with specific

actions, timelines, and people responsible for making improvements as planned. Supervision and tracking are key links to ensure the implementation of rectification, establish a supervision mechanism, regularly track rectification progress, and prevent task lag. To encourage positive improvement, consider establishing reward and punishment mechanisms associated with performance evaluation and sharing and learning from success stories of improvement. Finally, continuous improvement is indispensable, and successful experience should be summarized in the rectification process to provide a reference for the constant improvement of university performance.

Interviewee 4:

1. What is the current situation of performance goal management in budget performance management of public universities in Guangdong? How do we promote performance goal management?

The main shortcomings of budget performance goal management in universities are the tendency towards excessive quantification, short-term bias, conflict and imbalance of goals, limitations on innovation, and data reliability and manipulation issues. In formulating performance goals, there is often too much emphasis on quantitative indicators while neglecting the difficulty of quantifying education quality and comprehensive development. At the same time, universities may excessively pursue short-term visible results while neglecting long-term strategic planning and sustainable development. The goals of different departments may conflict, leading to uneven resource allocation, and overemphasizing performance goals may also limit the exploration of innovation and risk, hindering the development of innovation capabilities. In addition, the quality and controllability of data may affect the objectivity of performance evaluation, thereby affecting the effectiveness and accuracy of goal management. These shortcomings affect the comprehensiveness, long-term efficacy, and flexibility of performance goals in universities and require sufficient attention and improvement when formulating goals and management mechanisms.

I suggest that the following countermeasures can be considered to improve the management of budget performance goals in universities. Firstly, when

establishing a performance goal system, both quantitative and non-quantitative indicators should be comprehensively considered to ensure a comprehensive evaluation of university development and avoid focusing solely on quantitative orientation. Secondly, goal setting needs to balance short-term achievements with long-term development, avoiding one-sided emphasis on short-term benefits. To address fragmentation and conflict issues, it is necessary to integrate goals from different departments and levels to ensure consistency. Innovation and risk should be encouraged, providing support and space for innovation, allowing for trial and error and uncertainty. Data issues require strengthening quality management to ensure accurate and reliable data while establishing flexible goal adjustment mechanisms to adapt to changes. When evaluating performance, adopt a comprehensive approach to reduce single-digit quantification orientation. Finally, opinions should be widely solicited from all parties to ensure fair and objective goal setting and evaluation. By comprehensively implementing these strategies, universities can effectively address problems and promote sustainable development.

2. What is the current situation of performance execution tracking and monitoring management in budget performance management of public universities in Guangdong? How do we promote performance execution tracking and monitoring management?

Budget performance management in Chinese universities inevitably faces some difficulties and challenges. Firstly, there are shortcomings in performance monitoring management, including the possibility that the collection of performance information may need to be more comprehensive and accurate, leading to the instability of monitoring results. In addition, the analysis of performance information may be superficial and fail to delve deeper into the core causes of the problem, hindering the effective resolution of the problem. At the same time, the generation of monitoring reports may have insufficient information to effectively convey performance status, affecting management decision-making. On the other hand, there are also issues with feedback and improvement mechanisms. Once a problem is discovered, the implementation of feedback and improvement measures is not fast enough, leading to the growth and aggravation of the problem. In addition,

insufficient information sharing may result in incomplete transmission of performance to internal and external stakeholders, affecting transparency and cooperation. Insufficient coordination among departments may lead to a disconnect in the actual implementation of performance goals, hindering the improvement of overall operational efficiency. Finally, despite the collection of performance information, there is still room for improvement in its utilization in decision-making and improvement processes, and management has not been maximized.

However, in the face of these difficulties, we can take a series of beneficial measures to improve budget performance management. Firstly, we can strengthen the quality management of performance information to ensure the accuracy and completeness of data. Secondly, the analysis of performance information should be deepened to explore the root causes of problems, to take more goaled solutions. In addition, when generating monitoring reports, it is important to ensure that the information content is comprehensive and clear to convey accurate performance information. At the same time, a rapid feedback and improvement mechanism should be established to ensure timely correction of issues. In terms of information sharing, strengthen internal and external communication to enhance transparency and the spirit of cooperation. Coordination between departments is also indispensable, and it is necessary to strengthen collaboration to ensure the overall implementation effect of performance goals. Finally, it is necessary to fully utilize performance information and organically integrate it into decision-making and improvement processes to improve overall management quality.

3.What is the current situation of performance evaluation management in budget performance management of public universities in Guangdong? How do we promote performance evaluation management?

In my opinion, the budget evaluation of Chinese universities has made obvious progress, but the evaluation standards are not uniform, which leads to the low quality and credibility of the evaluation results. Performance evaluation standards may not consider the characteristics and strategic objectives of colleges and universities, or they may be too simplified to accurately reflect the diversified performance of colleges and universities. If the weight distribution between the

criteria is not scientific, some performance indicators will be underestimated or overestimated, affecting the objectivity of the evaluation results.

Rectification measures: Colleges and universities should formulate scientific and comprehensive evaluation standards according to their own positioning, goals, and characteristics to ensure that the standards can accurately reflect the performance of colleges and universities. In the evaluation system, the weight of the criteria should be reasonably allocated to ensure that the performance indicators in key areas are given proper attention to avoid affecting the objectivity of the evaluation results due to unreasonable weight allocation. Specific operational indicators or methods can be formulated to better measure and evaluate the indicators that are difficult to quantify. Establish a diversified evaluation system covering teaching, scientific research, social services, management, and other fields, and consider the performance of colleges and universities. Colleges and universities should regularly evaluate the performance evaluation standards and evaluation systems and make necessary adjustments and optimizations according to the actual results to keep their scientific and adaptive.

1. What is the current situation of performance evaluation results feedback and application management in budget performance management of public universities in Guangdong? How to promote the performance evaluation results feedback and application manage

In my opinion, the feedback of performance evaluation results is often too simple, only presenting quantitative data and lacking in-depth explanation and analysis of the problems behind the data, which makes it difficult for relevant stakeholders to understand the evaluation results fully and affects the accurate grasp of the problems. Secondly, the timeliness of feedback needs to be improved, and sometimes the speed of evaluation results could be faster, affecting relevant parties' decision-making ability and adjustment response. In addition, the feedback from the evaluation results lacks specific implementation plans. Even if the problems are identified, the lack of detailed improvement guidance leads to the failure to effectively translate the evaluation results into actual improvement actions.

I suggest that feedback mechanisms should be more diverse, providing not only quantitative data but also detailed explanations and analysis so that interested parties can fully understand the evaluation results. Establish faster feedback channels to ensure that evaluation results are communicated to key stakeholders in a timely manner so that they can make quick decisions and adjustments. The most important thing is that the feedback content should include specific improvement plans, provide practical and feasible action guidance for colleges and universities, and truly transform the evaluation results into the motivation for improvement.

Interviewee 5:

1. What is the current situation of performance goal management in budget performance management of public universities in Guangdong? How do we promote performance goal management?

First, I think focus should be focused on the comprehensiveness of performance goals. Some universities may place too much emphasis on quantitative indicators when setting goals without fully considering multiple key aspects such as expected output, effectiveness, service object satisfaction, and cost resources. Secondly, the issue of collaborative reporting is worth considering. Whether various departments within universities, especially the budget department and the actual execution department, can collaborate to report performance goals to ensure that the goals match the actual operation situation may also pose some challenges. In addition, the audit situation of the financial department also needs to be carefully considered, and there may be differences in the audit intensity of performance goals among different regions and universities. Another important issue is the strictness of performance goal adjustment, whether the adjustment of performance goals is carried out in accordance with the prescribed procedures, and whether it is strictly followed for situations that are generally not adjusted. You mentioned that most universities still have shortcomings in these areas.

Suggestion: Firstly, establish standardized performance goal guidelines, clarify the content that performance goals should cover, ensure the comprehensiveness of the goals, and thus enhance the scientific and rationality of the goals. Secondly, strengthen communication and cooperation between internal departments of

universities, especially the collaboration between budget departments and actual execution departments, to ensure the accuracy of performance goals. In addition, strengthens the audit mechanism of the financial department, ensures the rationality and feasibility of performance goals, and improves the quality of performance goals. At the same time, it is necessary to consider the actual situation of universities and inject some flexibility into the setting of performance goals to respond to changes in the external environment. In addition, establish a regular performance goal evaluation mechanism to evaluate the implementation of the goals and adjust based on actual situations to ensure the effectiveness of performance goals. Finally, provide training and support for performance goal setting and management for relevant personnel in universities to improve the quality and operability of performance goals. Through these improvement strategies, Chinese universities can gradually improve the quality of budget performance management and better meet the requirements of comprehensiveness, scientificity, and rationality of performance goals.

2. What is the current situation of performance execution tracking and monitoring management in budget performance management of public universities in Guangdong? How do we promote performance execution tracking and monitoring management?

I think that insufficient collection of performance operation information and insufficient depth of operation information analysis have affected the efficiency and effectiveness of performance management.

With the advancement of technology, we can consider some innovative viewpoints and methods in the execution and monitoring of budget performance management to address challenges and improve performance management effectiveness: using digital tools to record the execution of performance goals in real-time, including completion progress, resource utilization, etc., in order to timely grasp performance progress. Introduce intelligent contract technology, establish intelligent contracts to agree on the execution conditions and results of performance goals, and achieve automated execution monitoring and reward and punishment mechanisms. Utilizing blockchain technology to ensure the security and transparency of execution

data, making it tamperproof and promoting the integrity and credibility of performance execution. Design an automated reminder system that timely alerts relevant responsible persons of execution status, issues, and risks through preset conditions and thresholds to take action quickly. Using data analysis and artificial intelligence to identify abnormal situations and trends in the execution of performance goals, alert potential problems, and facilitate early intervention and adjustment. Establish a cross-departmental and cross-level collaborative execution platform, enabling responsible individuals to share information, communicate progress in real time, and promote the overall progress of performance goals. Utilize data visualization tools to present performance execution data in the form of charts, dashboards, etc., enabling managers to have a visual understanding of performance status. Introduce a real-time interactive feedback mechanism to enable employees and responsible individuals to report performance progress, issues, and suggestions at any time, promoting timely resolution of issues. Utilize intelligent tools to automatically adjust performance evaluation indicators and weights based on actual execution, achieving more accurate and fair performance evaluation. Provide goal performance execution training to help employees better understand goals, master execution methods, and improve their ability and efficiency in performance execution.

3. What is the current situation of performance evaluation management in budget performance management of public universities in Guangdong? How do we promote performance evaluation management?

I think people now put a lot of energy into budget preparation, and the evaluation of budget performance management is not perfect, which is largely because these performance evaluations are difficult to quantify. Moreover, the budget unit lacks awareness of budget performance and only knows to do things quietly, and then may not think about whether these things they do really achieve benefits.

I suggest that colleges and universities should formulate scientific and comprehensive evaluation standards according to their own positioning, goals, and characteristics to ensure that the standards can accurately reflect the performance of

colleges and universities. In the evaluation system, the weight of the criteria should be reasonably allocated to ensure that the performance indicators in key areas are given proper attention to avoid affecting the objectivity of the evaluation results due to unreasonable weight allocation. For the indicators that are difficult to quantify, specific operational indicators or methods can be formulated to better measure and evaluate. Colleges and universities should regularly evaluate the performance evaluation standards and evaluation systems and make necessary adjustments and optimizations according to the actual results to keep their scientific and adaptive.

4. What is the current situation of performance evaluation results feedback and application management in budget performance management of public universities in Guangdong? How to promote the performance evaluation results feedback and application manage

In my opinion, in terms of the reporting system, the report content may be too complicated and specialized, which is difficult for non-professionals to understand. To address this, the language and structure of the report can be optimized to ensure that the content has a clear logic and an easy-to-understand presentation so that the information is accessible to a wider audience. In the disclosure system, there may be poor information transmission, resulting in the evaluation results needing to be more widely communicated. The notification system may need to be improved by adequate communication channels, which may prevent evaluation results from reaching key decision-makers in a timely manner.

To improve, the evaluation results can be disclosed to the public through various ways, such as websites, social media, etc., to ensure a smoother information transmission. A faster and more efficient notification mechanism can be established to ensure that evaluation results are communicated in a timely manner and provide real-time support for decision-making. The problem of lack of clarity and operability of rectification measures may be encountered in the rectification system. To improve, we can develop more specific and feasible rectification plans, clarify the responsible person and time node, and establish a supervision mechanism to implement rectification. Finally, regarding the accountability system, the definition of the responsible person may need to be clarified, resulting in limited accountability

effects. To improve the effectiveness of accountability, it is necessary to clarify the scope of responsibility and accountability standards of the responsible person, ensure that the accountability measures are fair and, and truly stimulate the enthusiasm of the responsible person.

Interviewee 6:

1. What is the current situation of performance goal management in budget performance management of public universities in Guangdong? How do we promote performance goal management?

I think that there are some challenges in the practical application of budget performance goal management in universities, and further improvement measures are needed. There are the following issues: the performance goals are disconnected from the school's work goals, and only the department is responsible for preparing budget goals without considering costs and benefits. When reviewing performance goals, the finance department may not understand the project clearly, and hasty approval may affect the effective allocation of educational resources in universities.

I suggest combining performance goals with the long-term strategic planning of universities, setting reasonable long-term goals, and making performance management strategically oriented. When setting performance goals, emphasis should be placed on coordinating and integrating various departments to ensure mutual connection between goals and avoid resource conflicts. Design flexible goal adjustment mechanisms to encourage universities to conduct innovative experiments, thereby promoting the pursuit of innovation and risk. Strengthen data collection and management, ensure the reliability and controllability of data, and provide accurate support for performance goals. Establish a regular performance evaluation mechanism, check the implementation of performance goals, adjust according to the actual situation, and maintain the effectiveness of the goals. Provide training and support for relevant university personnel to enhance their ability to set and manage performance goals. Overall, managing budget performance goals in universities faces challenges such as quantitative bias, short-termism, departmental isolation, and limited innovation. By establishing a multidimensional goal system, strengthening long-term strategic orientation, and coordinating and integrating

departments, universities can better achieve comprehensive, strategic, and scientific performance goals and promote sustainable development of universities.

2. What is the current situation of performance execution tracking and monitoring management in budget performance management of public universities in Guangdong? How do we promote performance execution tracking and monitoring management?

I think that some universities currently have the following shortcomings in budget execution management: imperfect system design, inaccurate data collection, ineffective feedback and improvement mechanisms, insufficient performance data analysis capabilities, insufficient cross-departmental collaboration and insufficient technical support, Insufficient training and awareness, inadequate execution, etc.

I suggest that universities can effectively address these issues and enhance the effectiveness of performance monitoring mechanisms by improving institutional design, strengthening data quality management, optimizing feedback mechanisms, and strengthening collaboration and training.

3. What is the current situation of performance evaluation management in budget performance management of public universities in Guangdong? How do we promote performance evaluation management?

In my opinion, the evaluation standards of some colleges and universities are unscientific and oversimplified, which cannot fully reflect the diversified performance of colleges and universities. The evaluation depends on data support, but the quality of data is inconsistent; it is difficult to obtain accurate and reliable data, which affects the accuracy of the evaluation. Subjective factors and personal biases may affect the objectivity and impartiality of the evaluation results. Weight allocation in some methods is not scientific, and some performance indicators are overemphasized or ignored, which affects the fairness of the overall evaluation.

I suggest that corrective measures include developing scientific and comprehensive evaluation standards, considering teaching, research, social services, and other dimensions, to ensure that the standards reflect the real situation of universities. Strengthen data collection and management, ensure the accuracy, consistency, and reliability of data, and provide credible support for evaluation.

Comprehensive use of different evaluation methods, such as self-evaluation, third-party evaluation, index method, etc., to obtain more comprehensive and objective evaluation results. Establish scientific principles for weight allocation, ensure that key areas and indicators are given appropriate weight, and improve the fairness and accuracy of evaluation.

4. What is the current situation of performance evaluation results feedback and application management in budget performance management of public universities in Guangdong? How to promote the performance evaluation results feedback and application manage

In my opinion, the existing problems are as follows: First, performance feedback may be too simple and lacks specific execution plans, which makes it difficult to reflect the results of performance evaluation in actual operation. Secondly, the application of performance evaluation results in decision-making may not be sufficient, and the guiding role of performance data in the development of colleges and universities cannot be fully played. In addition, evaluation results are often only circulated within universities and lack external transparency, making it difficult for the public to understand the performance of universities.

Suggestion: First, the feedback of the performance evaluation should be more specific, including a detailed action plan to ensure that the results of the performance evaluation can be translated into actual improvement measures. Second, the results of performance evaluation should be closely integrated with the decision-making of colleges and universities to ensure that the evaluation data have a real impact on the strategy and policy formulation of colleges and universities. At the same time, the evaluation results can be made public to improve the transparency of performance evaluation and enhance the sense of social responsibility of colleges and universities. In addition, it is important to establish an inter-departmental cooperation mechanism so that the results of performance evaluation can be applied in many fields, such as budget and policy, to achieve comprehensive performance management. Strengthening training and communication and improving the performance awareness and ability of internal and external personnel will help ensure that performance evaluation results can

contribute more value to the sustainable development and promotion of colleges and universities.

Interviewee 7:

1. What is the current situation of performance goal management in budget performance management of public universities in Guangdong? How do we promote performance goal management?

I think those clear, scientific, and detailed performance goals are the foundation and prerequisite for budget performance management, which is particularly important for universities. This requirement helps to ensure that universities are more efficient in resource allocation, performance evaluation, and other aspects, promoting their overall development. In China's universities, although there have been some efforts, there are still shortcomings in the clear, scientific, and detailed direction of performance goals. Including the qualitative and general nature of goals, there are still many qualitative and general descriptions of performance goals in universities, needing more quantification and specificity, making it difficult to measure them in practice. Some universities' performance goals fail to fully align with strategic planning and lack strategic guidance, which affects the overall development direction of universities. Some performance goals may need more scientific analysis support and may be based on experience or subjective judgment, resulting in goals that need to be scientifically reasonable.

I suggest universities should strive to convert qualitative goals into quantitative indicators, making the goals clearer and more measurable. When setting performance goals, they should be closely related to the university's strategic planning to ensure that the goals are consistent with the long-term development direction of the university. The setting of performance goals should be based on scientific data and analysis, fully considering the changes in the internal and external environment of universities. Decompose high-level strategic goals into specific performance goals for each department and individual, ensuring specific refinement of the goals. Universities should establish regular performance evaluation mechanisms, adjust according to actual situations, and maintain the effectiveness and scientific of goals. Provide training and support on performance goal setting and

management for relevant personnel in universities and improve their ability and level of goal setting. In summary, it is crucial to have clear, scientific, reasonable, and specific performance goals in university budget performance management. There are some shortcomings in this aspect in Chinese universities, but through clear quantitative goals, integration into strategic planning, data-driven goals, regular evaluation and adjustment, and other improvement suggestions, the quality of performance goal management can be gradually improved, and the sustainable development of universities can be promoted.

2. What is the current situation of performance execution tracking and monitoring management in budget performance management of public universities in Guangdong? How do we promote performance execution tracking and monitoring management?

I think that more and more universities are recognizing the importance of performance execution and actively taking measures to establish and improve performance execution monitoring mechanisms. We have established relevant systems for performance execution monitoring, clarifying the responsibilities and processes of each link. Some universities have introduced information technology to support performance execution monitoring, using data analysis tools and information systems to collect, analyze, and report performance data. Actively promote cooperation between different departments to ensure information sharing and collaboration to better monitor and manage performance execution. However, the shortcomings in budget execution supervision and management mainly stem from various reasons, including imperfect system design, poor information transmission, insufficient data collection and analysis capabilities, insufficient cross-departmental collaboration, and inadequate feedback and improvement mechanisms. These reasons may lead to inaccurate information during the execution process, difficulty in solving problems in a timely manner, and inability to reflect the execution results on performance goals in a timely manner, thereby affecting the comprehensive evaluation of performance and the smooth achievement of goals.

The best solution is to establish a sound institutional system for budget execution supervision and management, focusing on planning, designing, and

optimizing the institutional framework for budget execution supervision and management, clarifying the responsibilities, processes, and information transmission mechanisms of each link, and ensuring the completeness and clarity of the system. Strengthen the quality management of data collection and analysis, ensure the accuracy and timeliness of data, support accurate performance execution supervision, establish regular feedback and improvement mechanisms, ensure timely reporting and resolution of problems, and provide timely feedback on solutions to the formulation and adjustment of performance goals. Provide appropriate information technology support to ensure a smooth flow of information. At the same time, provide training for personnel involved in supervision to enhance their abilities in data analysis, problem-solving, and collaboration. Establish a cross-departmental collaboration mechanism to promote information sharing, communication, and coordination, ensuring that issues are noticed due to information isolation. Cultivate a culture of continuous improvement, encourage continuous identification of problems, propose improvement suggestions, and integrate them into systems and operations. Introduce intelligent technologies such as artificial intelligence and big data analysis to enhance the ability to mine and analyze performance data. Through these measures, the shortcomings in budget execution supervision and management can be effectively addressed, ensuring the smooth achievement and comprehensive evaluation of performance goals.

3. What is the current situation of performance evaluation management in budget performance management of public universities in Guangdong? How do we promote performance evaluation management?

In my opinion, budget performance evaluation is a management field that has been paid more and more attention in Chinese universities. University budget performance evaluation aims to quantify and evaluate a series of indicators to objectively analyze the performance of universities in teaching, scientific research, social services, etc., to support resource allocation and decision-making. However, there are some common problems with this process. First, there may be some subjectivity and limitations in the formulation of performance evaluation standards. The scientific and comprehensiveness of the criteria are crucial to the results of the

evaluation, but some criteria may not fully consider the specific situation of the university, resulting in inaccurate evaluation results. Second, data quality and access are a challenge. University budget performance evaluation needs a lot of data support, but the data's accuracy, consistency, and collection problems may affect the evaluation's credibility and reliability. In addition, the selection and weight allocation of budget performance evaluation methods are also issues that need careful consideration. Different evaluation methods and weight distribution methods may lead to different evaluation results, which may need to be able to reflect the diverse performance of universities fully. In addition, the university performance evaluation may also face the interference of internal and external interests. The results of the evaluation may affect the reputation of the university, the allocation of resources and funding, etc., and may, therefore, be affected by the interests of all parties.

I suggest that to solve these problems, universities can strengthen innovation and improvement in the formulation of performance evaluation standards, data collection and processing, and selection of evaluation methods. At the same time, the introduction of more scientific data analysis techniques, diversified data sources, and more objective evaluation mechanisms will help improve the accuracy and comprehensiveness of budget performance evaluation and provide more powerful support for the development of colleges and universities.

4. What is the current situation of performance evaluation results feedback and application management in budget performance management of public universities in Guangdong? How to promote the performance evaluation results feedback and application manage

The results of university budget performance evaluation have many aspects of importance in application. First, the evaluation results can provide a strong basis for decision-making in universities. Through the analysis of evaluation data, colleges and universities can more accurately adjust the strategic direction and optimize the allocation of resources to achieve the set goals better. Secondly, the evaluation results are crucial for improving the operation and management of universities. Through in-depth mining of evaluation data, universities can identify existing

problems and bottlenecks to take goaled measures to improve the overall performance level. In addition, evaluation results also play a positive role in performance incentives and rewards and punishments. Based on the evaluation results, universities can reward individuals or teams for outstanding performance and inspire more positive performance. However, there are some problems to be solved in the application of evaluation results. First, the evaluation results may be affected by the quality of data and the selection of indicators, resulting in insufficient accuracy and objectivity of the results. Secondly, the evaluation results may not fully match the actual situation and cannot really guide the continuous improvement and development of colleges and universities. In addition, the application of evaluation results may be limited by the willingness and ability of management, resulting in less comprehensive and effective application.

To solve these problems, universities need to establish a more scientific and comprehensive evaluation system to ensure that the selection of evaluation indicators and weight distribution are reasonable. At the same time, it is necessary to strengthen the accuracy and credibility of the data to ensure the authenticity of the evaluation results. In the process of application, the management of colleges and universities should attach great importance to the evaluation results, closely combine them with decision-making and improvement, and set up incentive and reward and punishment mechanisms to make better use of the evaluation results to promote the development and progress of colleges and universities.

Interviewee 8:

1. What is the current situation of performance goal management in budget performance management of public universities in Guangdong? How do we promote performance goal management?

I think that some universities have begun to focus on aligning their budget performance goals with the school's strategic planning. This means that performance goals will be designed considering the school's long-term development plan, which is consistent with the school's mission, vision, and strategic goals. This approach helps to ensure that performance goals can guide the development direction of universities and avoid the mismatch between short-term actions and long-term goals. However,

in some universities, the alignment between budget performance goals and school strategic planning still needs to be further improved. Some universities may overemphasize short-term economic and quantitative goals, neglecting the long-term development of the school. At the same time, some universities may not fully consider the responsibilities and characteristics of each department when setting performance goals, resulting in insufficient matching between the goals and the actual situation of the department, resulting in difficulties in implementing the goals and poor results. In the entire domestic university system, there are various situations, as the management models, development stages, and cultural backgrounds between universities may be different. Some universities have made positive progress in managing budget performance goals, while others may require more effort to ensure that goals are coordinated with strategic planning and departmental responsibilities. In summary, although some domestic universities have considered the alignment with strategic planning and departmental responsibilities in the formulation of budget performance goals, there is still room for improvement in the entire system.

I suggest strengthening communication and coordination among departments at all levels within universities to ensure that performance goals are consistent with the school's strategic planning. Regularly hold meetings or seminars to promote communication between various departments and jointly clarify the strategic direction of goals. Developing clear guidance documents, establish the correlation between performance goals and the school's strategic planning, and clarify the responsibilities and goals of each department. This helps to unify understanding and make each department more aligned with the overall development direction when setting goals. The formulation of performance goals should be guided by the school's strategic goals. Ensuring that performance goals reflect the school's mission and vision can help universities better implement strategic planning in practical operations. Encourage collaboration and cooperation among departments to avoid barriers and barriers. Cross-departmental projects and collaborations can promote complementarity and integration of goals, thereby better achieving strategic planning. Decompose the strategic goals of universities into performance goals for each

department and individual. Ensuring a clear connection between performance goals and strategic goals helps to achieve consistency in goals. Universities should regularly evaluate the implementation of performance goals and check whether they align with strategic planning. Adjust performance goals based on actual situations and maintain a strategic orientation of the goals. University leadership should emphasize the correlation between performance goals and strategic planning, providing support and incentives to achieve this consistency. The demonstration effect of leadership is crucial for encouraging the participation and cooperation of various departments. Universities can further strengthen the connection between performance goals and strategic planning, ensure the strategic orientation and enforceability of goals, and promote the sustainable development of universities.

2. What is the current situation of performance execution tracking and monitoring management in budget performance management of public universities in Guangdong? How do we promote performance execution tracking and monitoring management?

The performance execution management of universities in China is showing a diverse trend. Some universities have taken solid steps in performance execution monitoring, established corresponding institutional systems, and utilized information technology to strengthen data collection and analysis. However, the situation in other universities may be relatively different, and there may be differences in the level of performance execution management. The system design may need further improvement, and there is still room for improvement in cross-departmental cooperation. Despite some progress, performance execution management in universities still needs some common problems. The accuracy and timeliness of data collection may be challenged, the smoothness of feedback mechanisms needs to be strengthened, and there may be delays in information sharing. Some universities may need more data analysis capabilities to identify the root causes of problems. At the same time, cross-departmental collaboration may not be close enough, resulting in ineffective communication and resolution of issues between departments.

Rectification measures: to address these issues, universities can take corrective measures. Firstly, comprehensively strengthen institutional construction,

clarify the responsibilities of each link, and ensure the rigor of the performance execution monitoring system. Secondly, improve the level of data quality management, ensure the accuracy and reliability of data, and provide a reliable foundation for monitoring. Establish a smooth feedback and improvement mechanism to promote information transmission and problem-solving. In addition, training enhances the ability to analyze data and solve problems while strengthening cooperation between departments to ensure that problems receive comprehensive attention and resolution. Ultimately, build a culture of continuous improvement and integrate feedback mechanisms into every stage of performance execution.

3. What about the current situation of performance evaluation management in budget performance management of public universities in Guangdong? How do we promote performance evaluation management?

Our university budget performance evaluation management is still facing some problems. First, the unity of performance evaluation standards needs to be strengthened, and different universities may have different evaluation standards and indicator systems, resulting in insufficient comparability of evaluation results. Second, data quality and reliability remain a challenge, and there may be deficiencies in data collection, storage, and management that affect the accuracy of evaluation results. In addition, there may be subjective factors in the performance evaluation process, and the situation that the evaluation results are affected by personal subjective judgment and bias should not be ignored. The application of evaluation results is still to be solved, and some evaluation results cannot really affect the decision-making and improvement of colleges and universities.

I propose to formulate a unified evaluation standard and indicator system to ensure that the evaluation is scientific and comparable. Establish a data review mechanism, standardize the collection and sorting of data, and avoid inaccurate data affecting the evaluation results. Establishing an independent performance evaluation organization to avoid subjective factors interfering with the evaluation results. Quantitative indicators and quantitative data are adopted to reduce subjective judgment and ensure the objectivity and impartiality of evaluation. Improving the transparency of the evaluation process and publicize the evaluation process and

methods. Allow relevant parties inside and outside the university to participate in the discussion and formulation of the evaluation to ensure that the evaluation is more comprehensive and diversified.

4. What is the current situation of performance evaluation results feedback and application management in budget performance management of public universities in Guangdong? How to promote the performance evaluation results feedback and application manage

From the perspective of feedback and disclosure of university budget performance evaluation results, timely feedback and transparent disclosure are two key aspects to ensure the effectiveness and credibility of evaluation. First, timely feedback on evaluation results is crucial to improving colleges and universities. Ensuring that the evaluation results can be communicated to relevant departments and individuals at a suitable time can help them understand their performance and make timely adjustments and the improvements, to improve their performance continuously. Secondly, the transparency of the evaluation results helps to enhance the trust and rationality of universities. Colleges and universities should disclose the evaluation results to teachers, students, management, and the public so that all parties can understand the performance of colleges and universities. This will help improve the scientific of decision-making and enhance the image and reputation of universities in society. However, there are still problems in the feedback and disclosure of evaluation results in practical applications. The feedback mechanism of some universities may not be agile enough, resulting in insufficient timeliness and accuracy of feedback. At the same time, some universities may be reluctant to disclose all evaluation data for fear of negative repercussions, thus reducing the transparency of information.

In order to solve these problems, universities can take some measures: establish a more rapid and flexible feedback mechanism to ensure that the evaluation results can be quickly communicated to the relevant personnel; Make full use of information technology to publicize the evaluation results to teachers and students through an online platform; Establish a positive performance culture and reduce concerns about negative effects; Establish effective feedback channels to

receive suggestions from faculty, students, and management to promote continuous improvement and optimization. Through these measures, universities can better achieve timely feedback and transparency of evaluation results, and improve the effect and influence of performance evaluation.

Interviewee 9:

1. What is the current situation of performance goal management in budget performance management of public universities in Guangdong? How do we promote performance goal management?

I think that the budget performance goals of universities often have a certain degree of rigidity, making it difficult to respond flexibly to changes in the external environment during the actual implementation process. The setting of goals may be relatively fixed and unable to adapt to new situations and challenges. This may lead to universities missing some opportunities and affect their strategic adjustments at different stages of development. Budget performance goals often lean towards quantitative indicators, but more is needed to fully cover the multidimensional development of universities. The core tasks of many universities include difficult-to-quantify content such as talent cultivation and innovative research, which makes quantitative goals unable to fully reflect the value and performance of universities. The management of budget performance goals in universities involves the allocation of resources, but with limited resources, achieving a balance between fairness and efficiency is a challenge. There are often contradictions in resource demand and allocation between different colleges and departments, which may lead to uneven allocation of resources and affect the overall performance of universities. The setting of performance goals requires sufficient data support, but in some cases, universities may face issues such as insufficient data and low data quality. This may lead to the setting of goals being too subjective and lacking scientific and operability.

Universities can introduce flexibility in goal setting, setting some performance goals as adjustable to adapt to changes in the external environment. In addition, universities can also explore the introduction of dynamic goal management models, ensuring the effectiveness and sustainability of goals through regular evaluation and adjustment. Universities can combine quantitative and non-quantitative indicators to

establish a more comprehensive performance evaluation system. Introducing non quantitative indicators such as academic influence and social contribution can help to more accurately evaluate the actual contribution and influence of universities. Universities can explore the introduction of differentiated resource allocation mechanisms and allocate resources based on the performance of different departments and individuals. At the same time, universities can also promote a balance between fairness and efficiency through transparent resource allocation mechanisms, avoiding resource waste and abuse. Universities can strengthen data collection and management and establish a sound data system to support goal decision-making. In addition, universities can also explore the introduction of technologies such as big data and artificial intelligence to conduct in-depth analyses of data and provide a more accurate basis for decision-making.

2. What is the current situation of performance execution tracking and monitoring management in budget performance management of public universities in Guangdong? How do we promote performance execution tracking and monitoring management?

I think that the performance execution management of universities in China is showing a diversified trend. On the one hand, more and more universities are recognizing the importance of performance execution and gradually establishing a system for monitoring performance execution, supporting data collection and analysis through information technology. On the other hand, there are still differences in performance execution management among universities, institutional design may be incomplete, and there is still room for improvement in cross-departmental collaboration. However, performance execution management in universities still faces some problems. Inaccurate data collection, ineffective feedback mechanisms, and insufficient information sharing may lead to issues being overlooked. Some universities have limited performance data analysis capabilities, making it difficult to delve deeper into the root causes of problems, and insufficient cross-departmental collaboration may prevent timely resolution of problems across departments.

Rectification measures: To address these issues, universities can take a series of corrective measures. Firstly, strengthen institutional construction, clarify responsibilities and processes, and ensure transparency and efficiency in performance monitoring. Secondly, data quality management should be strengthened, and accurate performance data should be ensured as the basis for monitoring. Establish a smoother feedback and improvement mechanism to promote information sharing and problem-solving. In addition, technical support and training are provided to enhance data analysis capabilities, promote cross-departmental collaboration, and ensure that problems can be comprehensively identified and resolved. Finally, cultivate a culture of continuous improvement to optimize performance execution monitoring.

3. What is the current situation of performance evaluation management in budget performance management of public universities in Guangdong? How do we promote performance evaluation management?

At present, the management of budget performance evaluation in Chinese universities has made positive progress in some aspects, but it also faces some challenges. On the one hand, the government has issued relevant policies and regulations to guide the performance evaluation of colleges and universities. Some colleges and universities actively explore multiple evaluation methods and build evaluation systems to fully reflect the performance of teaching, scientific research, social services, and other aspects of colleges and universities. Pilot demonstration areas to accumulate valuable experience. However, problems are also obvious. Firstly, the evaluation criteria and index system are not unified, resulting in insufficient comparability. Secondly, it is difficult to ensure the quality of data, and there may be defects in the process of collection, storage, and management, which will affect the accuracy of the evaluation results. The subjective factors of performance evaluation still exist, and the application of evaluation results needs to be revised, which does not fully affect the decision-making of colleges and universities.

To solve these problems, we should focus on the following aspects: first, develop a unified standard and indicator system to ensure scientific and comparable;

Second, strengthen data management to improve quality and timeliness; Third, establish an independent evaluation body to ensure objectivity; Fourth, the evaluation results should be closely combined with the budget and decision-making to enhance the application value; Fifth, improve transparency and encourage all parties to participate in the evaluation and formulation; Sixth, provide technical support and training for relevant personnel to improve the professional level of evaluation. These strategies are expected to make the budget performance evaluation of Chinese universities more scientific, objective, and practical and provide strong support for the sustainable development of universities.

4. What is the current situation of performance evaluation results feedback and application management in budget performance management of public universities in Guangdong? How to promote the performance evaluation results feedback and application manage

The application of budget performance evaluation results is a key link, which covers many aspects such as decision-making, management improvement, and performance incentives. First, the evaluation results play a guiding role in the decision-making of universities. Through the analysis of evaluation data, colleges, and universities can accurately understand the achievement of various performance goals to provide strong support for strategic adjustment and resource allocation and ensure that the development goals of colleges and universities can be realized. Secondly, the evaluation results play an important role in the operation and management of universities. Through in-depth mining of evaluation data, universities can identify problem areas and optimization opportunities, provide a basis for the improvement of operational processes, and further improve the quality of education and service level. In addition, the evaluation results also have an impact on performance incentives and reward and punishment mechanisms. By rewarding high-performing individuals or teams based on evaluation results, colleges and universities can generate positive momentum and promote better performance. At the same time, the evaluation results can also be used to find problems and provide improvement directions to promote the overall performance of colleges and universities. However, there are some problems in the application of the evaluation

results. Among them, the quality of data and the selection of indicators may affect the accuracy of evaluation results and lead to decision deviation from reality. In addition, the evaluation results are difficult to match fully to the complex university operation, leading to the difficulty and limitation of application.

In order to solve these problems, universities can take the following measures: strengthen data collection and management to ensure the authenticity of evaluation data; Establish a multi-dimensional and comprehensive evaluation system to make the evaluation results more representative and practical; Develop clear incentive policies that combine evaluation results with individual and team rewards; Strengthen the interpretation and application training of evaluation results to improve the understanding and application level of decision makers.

Interviewee 10

1. What is the current situation of performance goal management in budget performance management of public universities in Guangdong? How do we promote performance goal management?

I think setting budget performance goals not only clarifies the purpose of this money but also plans how it will be spent so that the money can be spent with a clear understanding. The use of funds in universities, like in the tourism industry, is distinguished between off-season and peak season. At the beginning of the year, due to many project plans still in the preparation stage, the use of funds was relatively small. However, by the middle and end of the year, many plans had already been implemented, and the daily work of the school could be carried out, and the use of funds would increase. However, due to the lack of budget performance goals set by the budget using unit after seeing the funds received at the beginning of the year, the unit felt that there was too much money, resulting in some money being used without restraint. By the middle or end of the year, when it was found that there was not enough money, they began to search everywhere.

I suggest that universities should clarify the direction of performance goals to ensure that they align with the university's mission, vision, and strategic planning, which helps to ensure the strategic orientation of the goals. In setting performance goals, full consideration should be given to the internal and external environment of

universities, as well as the characteristics of each department, to ensure the scientific and rationality of the goals. Gradually refine high-level strategic goals into specific performance goals for each department and individual to ensure their specificity and operability. Universities should fully consider the multi-dimensional nature of performance goals, including quantitative and non-quantitative indicators, to ensure the comprehensiveness of the goals. When setting performance goals, collaboration and cooperation between departments should be encouraged to avoid resource conflicts and ensure that the goals are interconnected. Universities need to establish regular performance evaluation mechanisms, check the implementation of performance goals, adjust according to actual situations, and maintain the effectiveness of goals.

2. What is the current situation of performance execution tracking and monitoring management in budget performance management of public universities in Guangdong? How do we promote performance execution tracking and monitoring management?

As a university manager, we have made some progress in the supervision and management of our school's performance operation to a certain extent. We have established a basic performance execution monitoring mechanism, clarified departmental responsibilities, and utilized information technology to support data collection and analysis. In addition, we also focus on feedback and resolution of issues, regularly evaluating performance data to provide feedback, but there are still some areas that need improvement.

Suggestion: We need to improve the system of performance operation supervision and management further, clarify the responsibilities and processes of each department, and ensure more efficient information transmission and collaboration. We should pay more attention to data quality to ensure the accuracy and timeliness of data to support effective performance monitoring and decision-making. We need to strengthen our data analysis capabilities to gain a deeper understanding of the essence of the problem and provide more goaled measures to solve it. We should further strengthen collaboration between departments to ensure timely information sharing and problem-solving and avoid problems being

overlooked due to information isolation. We need to encourage all employees to participate in continuous improvement, advocate for identifying problems, make suggestions, and integrate improvement awareness into daily work. We can consider introducing more advanced information technologies, such as artificial intelligence and big data analysis, to enhance the analytical capabilities of performance data.

3. What is the current situation of performance evaluation management in budget performance management of public universities in Guangdong? How do we promote performance evaluation management?

In my opinion, university budget performance evaluation is both important and difficult, mainly because the situations involved are more complex and diverse. First of all, the operation of universities covers many fields, such as teaching, scientific research, social services, etc., and the performance of these fields is difficult to quantify simply, resulting in increased difficulty in evaluation. Second, the performance of colleges and universities is affected by many factors, including faculty strength and academic reputation, which are not easy to measure accurately, so evaluation becomes more challenging. In addition, university budget performance evaluation involves different stakeholders, such as the government, schools, students, etc., who have different expectations and needs for performance, which makes the selection of appropriate evaluation criteria and methods complicated. As a unique organizational system, colleges and universities have internal differences, such as subject Settings and characteristics, so the evaluation methods need to be flexible and increase the difficulty of evaluation.

In general, the key difficulty of university budget performance evaluation lies in its complexity, diversity, and multi-benefit considerations. To solve these challenges, it is necessary to establish a more scientific and comprehensive evaluation system to ensure that the performance evaluation can objectively and accurately reflect the actual situation of colleges and universities.

4. What is the current situation of performance evaluation results feedback and application management in budget performance management of public universities in Guangdong? How to promote the performance evaluation results feedback and application manage

In my opinion, the accuracy of evaluation data and the appropriateness of indicator selection may affect the authenticity and validity of results, leading to a disconnect between decision-making and the actual situation. In addition, it can be a complex task to match the evaluation results to the actual situation at the university.

I recommend that the quality and reliability of evaluation data be ensured first, which means strengthening the capacity for data collection and management. Secondly, establish a comprehensive evaluation system, taking into account both quantitative and qualitative indicators to ensure the comprehensiveness of the results. In addition, universities should develop clear incentive policies that link evaluation results to individual and team rewards to boost motivation. Finally, interpretation and training should be strengthened to help decision makers better understand and apply evaluation results.

Analysis of Interview Results

Through conducting semi-structured interviews with the interviewees and organizing and analyzing the interview content, the results show that:

Question 1: What is the current situation of performance goal management in budget performance management of public universities in Guangdong? How do we promote the budget performance management of public universities?

According to the interview content, there has been significant progress in budget performance goal management in many universities, but challenges also exist. In some universities, relatively comprehensive systems for managing budget performance goals have been established to ensure alignment between budget allocation and execution with institutional strategic objectives. These universities often correlate performance goals with the missions and functions of various departments, measuring performance achievements through detailed budget plans and indicators. However, challenges persist. Some universities may overly emphasize quantitative indicators in goal setting, neglecting the importance of qualitative aspects such as comprehensive development and educational quality. Moreover, some universities may be constrained by short-term considerations, leading to a focus on immediate visible outcomes while overlooking long-term planning and sustainability. Conflicting and imbalanced objectives among

departments can also result in uneven resource allocation.

The guidelines for enhancement can be summarized into the following aspects: 1) In the initial stages of the budgeting process, it is crucial to align the budget phase with the establishment of performance goals. This involves coordinating with relevant departments and stakeholders to ensure that the budget is crafted with the specific aim of achieving these performance goals. 2) Before advancing to the budget preparation process, a thorough review of the proposed performance goals is necessary. Only those goals that meet the defined criteria should proceed to the next step; 3) Once the budget performance goals are determined and approved, they should remain stable throughout the budget cycle; 4) Conducting a preliminary performance evaluation of major projects before the budget phase enhances informed decision-making; 5) Budget performance goals should align with the overarching strategic plan of the organization as well as the core functions of each department; 6) The budget performance goals that are set should be founded on rigorous analysis and data-driven insights. They must be realistic and attainable, given the organization's current resources and capacities. This scientific approach increases the likelihood of successful goal attainment; 7) Performance goals should be articulated in a detailed manner, specifying parameters such as timeframes, quality benchmarks, quantity targets, and associated costs. 8) To effectively measure progress towards performance goals, it is essential to develop clear, quantitative, and easily assessable performance indicators. These indicators serve as benchmarks for tracking achievements and facilitate the ongoing evaluation of goal fulfillment; 9) Enhancing the decision-making mechanism for performance goal management.

Question 2: What is the current situation of performance execution tracking and monitoring management in budget performance management of public universities in Guangdong? How do we promote performance execution tracking and monitoring management?

Based on the interview content, the majority of universities have established a range of monitoring mechanisms, including regular budget execution reviews and performance data analysis. Through these mechanisms, universities can promptly monitor the actual performance of their goals, identify issues and opportunities for

improvement, and make necessary adjustments and interventions when required. However, universities may encounter challenges related to data collection and integration, making it difficult to accurately assess performance execution. Additionally, some universities might have room for improvement in terms of the effectiveness and transparency of their monitoring measures.

Improvement measures: 1) Performance monitoring during budget execution is a crucial step in ensuring the alignment of actual performance with predefined goals.; 2) Process monitoring involves overseeing each stage of the budget execution cycle to ensure that activities are carried out as planned; 3) Process monitoring and analysis of the degree of achievement of budget performance goals; 4) Monitoring the legality and standardization of budget fund utilization ensures that allocated resources are used for authorized purposes.; 5) Information technologies play a pivotal role in modernizing budget performance management. Regular dynamic analysis and information collection through advanced systems enable organizations to gain real-time insights into budget execution progress; 6) To streamline budget execution monitoring efforts, many organizations have established dedicated budget management leadership teams; 7) A well-structured budget management system and process design are essential for successful execution. These aspects not only facilitate seamless coordination but also strengthen the legality and compliance of budget execution. 8) Establishment of a mechanism for tracking and monitoring performance operations; by creating a systematic mechanism, organizations can keep a vigilant eye on the execution of tasks, identify bottlenecks, and optimize workflows.

Question 3: What is the current situation of performance evaluation management in budget performance management of public universities in Guangdong, and how can it be promoted?

Based on the interview content, some universities have established a relatively complete budget performance evaluation management system to ensure the consistency of budget allocation and performance objectives. These universities usually match performance goals to the responsibilities and missions of each department and measure the achievement of performance through detailed budget plans and indicators. However, there are challenges that need to be addressed.

Evaluation criteria may lack scientific rigor, and too much emphasis on quantitative indicators may lead to neglect of the importance of non-quantitative aspects such as integrated development and the quality of education. This imbalance may result in performance evaluations that are not comprehensive and accurate enough to capture the overall performance of colleges and universities.

The guidelines for enhancement can be summarized into the following aspects: 1) To ensure a comprehensive evaluation, it's important to establish a robust mechanism for budget performance assessment and evaluation. This mechanism should encompass various aspects of performance, including financial, operational, and strategic dimensions; 2) As part of the evaluation process, conducting a fiscal performance re-evaluation of expenditure performance at the school based on the annual work priorities helps in tracking the alignment between the budget allocations and the actual achievements; 3) Engaging third-party evaluation institutions in the budget performance evaluation for major projects adds an additional layer of objectivity and expertise to the assessment process. This practice enhances the credibility of the evaluation results; 4) Constructing a scientific and reasonable budget performance appraisal system based on the actual context of the institution is essential. This system should incorporate clear criteria and indicators that reflect the institution's goals and priorities; 5) Conducting cost evaluations and cost-benefit analyses aids in assessing the impact of budget funds. This evaluation method provides insights into the efficiency and effectiveness of resource utilization; 6) Ensuring that the evaluation results are objective and scientific is crucial for maintaining the integrity of the evaluation process. Transparency and unbiased assessment contribute to the credibility of the outcomes; 7) Thoroughly analyzing the budget performance evaluation data and preparing financial reports and final accounts reports on time with high quality is necessary for informed decision-making. These reports offer insights into the financial health and performance of the institution; 8) Performance evaluations play a key role in identifying weak points in fund utilization and management. The results can guide the formulation of targeted improvement measures to enhance resource efficiency and overall performance. 9) The university's budget committee holds the responsibility for organizing and

implementing the budget performance evaluation. Their oversight ensures that the evaluation process is consistent, fair, and aligned with the institution's strategic objectives.

Question 4: What is the current situation of performance evaluation results feedback and application management in budget performance management of public universities in Guangdong, and how can it be promoted?

Based on the interview content, higher education institutions have made certain progress in the feedback and application of budget performance evaluation results. Feedback mechanisms have been established to communicate evaluation outcomes to relevant departments, promoting transparency and accountability. However, translating evaluation results into actual improvement measures remains a challenge, requiring better integration of evaluation findings with practical operations. Collaboration and communication among departments also influence the effective application of evaluation results. Data accuracy and reliability are equally crucial, ensuring the correct and dependable collection, integration, and analysis of data throughout the process.

Improvement measures: Significant progress has been made in the domain of feedback and application of evaluation results in the context of budget performance management in higher education institutions. The establishment of feedback mechanisms has enhanced transparency and accountability, ensuring that evaluation outcomes are communicated to relevant departments. However, translating these results into tangible improvement measures remains a challenge, necessitating better integration of discovered insights into daily operations. Data accuracy and reliability are paramount, ensuring the correct collection, integration, and analysis of data processes, thereby guaranteeing the credibility of outcomes. Additionally, the establishment of a budget performance information disclosure system, underscored by proactive oversight, has provided transparency into budget allocation and expenditures, facilitating efficient resource allocation. Furthermore, performance evaluation results have been integrated into reward and accountability mechanisms, reinforcing recognition for outstanding performance and incentivizing responsible resource usage. Utilizing evaluation results as the basis for future budget allocations demonstrates a forward-looking financial planning

approach, ensuring optimal resource allocation. By connecting performance information resources through an open system, the data-driven decision-making process has been enhanced, bolstering institutional flexibility. In summary, while challenges persist, higher education institutions have made significant strides in the feedback and application of evaluation results in budget performance management, with transparency, accountability, and strategic utilization of data-driven decision-making guiding them toward enhanced financial efficiency, accountability and overall performance improvement.

Table 4.8 Guidelines for improving the budget performance management of public universities in Guangdong

Guidelines for improving the budget performance management of universities	HOW TO
Enhancing the performance goal management	<ol style="list-style-type: none"> 1. Strictly adhere to the performance goal review and approval process. 2. Carry out prior performance evaluations of major projects. 3. Budget performance goals are aligned with the universities' strategic plan and with the basic functions of the department. 4. The settled budget performance goals are scientifically reasonable, feasible, and in line with the actual situation. 5. Develop specific and detailed budget performance goals, which are refined in terms of time, quality, quantity, cost, etc. 6. Develop clear, quantitative, and easily assessable budget performance indicators based on the budget performance goals. 7. Standardize the organizational structure for budget management, clearly defining the responsibilities and roles of each department in budget performance management.

Table 4.8 (Continued)

Guidelines for improving the budget performance management of universities	HOW TO
Enhancing the performance execution tracking and monitoring management	<ol style="list-style-type: none"> 1. Process monitoring and management of budget execution progress. 2. Process monitoring and analysis of the degree of achievement of budget performance goals. 3. Monitor the legality and standardization of the use of budget funds. 4. Application of information technologies, the budget performance management information is regularly conducted by dynamic analysis and information collection, improving the construction of budget performance management information. 5. The school has established a budget management leadership team to organize budget execution monitoring work. 6. A sound budget management system and process design is established to improve the legality and compliance of budget execution. 7. Establish a mechanism for tracking and monitoring performance operations and refine the implementation methods for performance monitoring. 8. Take timely measures to correct deviations when performance operational goals deviate from expected performance goals.
Enhancing the performance evaluation management	<ol style="list-style-type: none"> 1. During the budget evaluation stage, the self-evaluation of budget performance is organized and conducted. 2. Establish a mechanism for budget performance assessment and evaluation. 3. Conduct a fiscal performance re-evaluation of expenditure performance at the school based on the annual work priorities.

Table 4.8 (Continued)

Guidelines for improving the budget performance management of universities	HOW TO
	<p>4. The third-party evaluation institution is induced to participate in the budget performance evaluation for major projects.</p> <p>5. According to the actual situation, a scientific and reasonable budget performance appraisal system is constructed.</p> <p>6. The cost evaluation and cost-benefit analysis are conducted to evaluate the affection for the budget funds.</p> <p>7. The budget performance evaluation data is analyzed, and the financial reports and final accounts reports are prepared on time with high quality.</p> <p>8. By conducting performance evaluations, identify weak points in fund utilization and management, and formulate improvement measures.</p> <p>9. The university's budget committee is responsible for organizing and implementing the budget performance evaluation</p>
Enhancing the performance evaluation results feedback and application management	<p>1. A budget performance information disclosure system is established, and the application procedure of the system is proactively accepting supervision.</p> <p>2. Establish a system for feedback and application of performance evaluation results.</p> <p>3. Establish a performance reporting system.</p> <p>4. Apply performance evaluation results to rewards and accountability.</p>

Table 4.8 (Continued)

Guidelines for improving the budget performance management of universities	HOW TO
	5. Utilize performance evaluation results as the basis for future annual budget allocations to optimize resource allocation. 6. Linking the budget performance evaluation results with personal performance assessment or evaluation. 7. Open up a system for connecting performance information resources.

According to Table 4.8, the researcher provided the guidelines for improving the budget performance management of universities divided into four aspects, which contain 31 measures. There are 7 measures for enhancing performance goal management, 8 measures for enhancing performance execution tracking and monitoring management, 9 measures for enhancing performance evaluation management, and 7 measures for enhancing the performance evaluation results feedback and application management.

Part 4: The analysis results of the evaluation of the adaptability and feasibility of guidelines for improving the budget performance management of public universities in Guangdong were analyzed by average value and standard deviation.

Table 4.9 The average value and standard deviation of the evaluation of the adaptability and feasibility of guidelines for improving the budget performance management of public universities in four aspects.

(n = 7)

Guidelines for improving the budget performance management of universities	Adaptability			Feasibility		
	\bar{X}	S.D.	level	\bar{X}	S.D.	level
Enhancing the performance goal management						
1. Strictly adhere to the performance goal review and approval process.	4.43	0.54	high	4.57	0.54	highest
2. Carry out prior performance evaluations of major projects.	4.86	0.38	highest	4.57	0.54	highest
3. Budget performance goals are aligned with the universities' strategic plan and with the basic functions of the department.	4.43	0.54	high	4.57	0.54	highest
4. The settled budget performance goals are scientifically reasonable, in line with the actual situation, and feasible.	4.43	0.54	high	4.43	0.54	High
5. Develop specific and detailed budget performance goals, which are refined in terms of time, quality, quantity, cost, etc.	4.43	0.54	high	4.71	0.49	highest
6. Develop clear, quantitative, and easily assessable budget performance indicators based on the budget performance goals.	4.68	0.38	highest	4.71	0.49	highest
7. Standardize the organizational structure for budget management, clearly defining the responsibilities and roles of each department in budget performance management.	4.43	0.54	high	4.57	0.54	highest
total	4.53	0.49	highest	4.59	0.53	highest

Table 4.9 (Continued)

(n = 7)

Guidelines for improving the budget performance management of universities	Adaptability			Feasibility		
	\bar{X}	S.D.	level	\bar{X}	S.D.	level
Enhancing the performance execution tracking and monitoring management						
1. Process monitoring and management of budget execution progress.	4.71	0.49	highest	4.57	0.54	highest
2. Process monitoring and analysis of the degree of achievement of budget performance goals.	4.43	0.54	high	4.71	0.49	highest
3. Monitor the legality and standardization of the use of budget funds.	4.86	0.38	highest	4.43	0.54	high
4. Application of information technologies, the budget performance management information is regularly conducted by dynamic analysis and information collection, improving the construction of budget performance management information.	4.71	0.49	highest	4.86	0.38	highest
5. The school has established a budget management leadership team to organize budget execution monitoring work.	4.43	0.54	high	4.29	0.49	high
6. A sound budget management system and process design is established to improve the legality and compliance of budget execution.	4.43	0.54	high	4.43	0.54	high
7. Establish a mechanism for tracking and monitoring performance operations and refine the implementation methods for performance monitoring.	4.57	0.54	highest	4.86	0.38	highest

Table 4.9 (Continued)

(n = 7)

Guidelines for improving the budget performance management of universities	Adaptability			Feasibility		
	\bar{X}	S.D.	level	\bar{X}	S.D.	level
8. Take timely measures to correct deviations when performance operational goals deviate from expected performance goals.	4.86	0.38	highest	4.43	0.54	high
total	4.63	0.49	highest	4.57	0.49	highest
Enhancing the performance evaluation management						
1. During the budget evaluation stage, the self-evaluation of budget performance is organized and conducted.	4.57	0.54	highest	4.43	0.54	high
2. Establish a mechanism for budget performance assessment and evaluation.	4.71	0.38	highest	4.43	0.54	high
3. Conduct a fiscal performance re-evaluation of expenditure performance at the school based on the annual work priorities.	4.43	0.38	high	4.57	0.54	highest
4. The third-party evaluation institution is induced to participate in the budget performance evaluation for major projects.	4.86	0.38	highest	4.71	0.49	highest
5. According to the actual situation, a scientific and reasonable budget performance appraisal system is constructed.	4.86	0.38	highest	4.71	0.49	highest
6. The cost evaluation and cost-benefit analysis are conducted to evaluate the affection for the budget funds.	4.43	0.54	high	4.57	0.54	highest

Table 4.9 (Continued)

(n = 7)

Guidelines for improving the budget performance management of universities	Adaptability			Feasibility		
	\bar{X}	S.D.	level	\bar{X}	S.D.	level
7. The budget performance evaluation data is analyzed, and the financial reports and final accounts reports are prepared on time with high quality.	4.43	0.54	high	4.43	0.54	high
8. By conducting performance evaluations, identify weak points in fund utilization and management, and formulate improvement measures.	4.57	0.54	highest	4.43	0.54	high
9. The university's budget committee is responsible for organizing and implementing the budget performance evaluation.	4.43	0.54	high	4.43	0.54	high
total	4.59	0.47	highest	4.52	0.53	highest
Enhancing the performance evaluation results in feedback and application management.						
1. A budget performance information disclosure system is established, and the application procedure of the system is proactively accepting supervision.	4.43	0.54	high	4.86	0.38	highest
2. Establish a system for feedback and application of performance evaluation results.	4.43	0.54	high	4.57	0.54	highest
3. Establish a performance reporting system.	4.43	0.54	high	4.43	0.54	high
4. Apply performance evaluation results to rewards and accountability.	4.86	0.39	highest	4.43	0.54	high

Table 4.9 (Continued)

(n = 7)

Guidelines for improving the budget performance management of universities	Adaptability			Feasibility		
	\bar{X}	S.D.	level	\bar{X}	S.D.	level
5. Utilize performance evaluation results as the basis for future annual budget allocations to optimize resource allocation.	4.86	0.39	highest	4.43	0.54	high
6. Linking the budget performance evaluation results with personal performance assessment or evaluation.	4.43	0.54	high	4.71	0.49	highest
7. Open up a system for connecting performance information resources.	4.57	0.54	highest	4.86	0.38	highest
total	4.57	0.50	highest	4.61	0.49	highest
Evaluation level of scale guidelines	4.58	0.49	highest	4.57	0.51	highest

According to Table 4.9, the adaptability and feasibility of guidelines for improving the budget performance management of universities in four aspects were at the highest level with values between 4.50 and 5.00 (\bar{X} =4.58 and \bar{X} =4.57), which means the guidelines for improving the budget performance management are adaptability and feasibility.

Chapter 5

Discussion Conclusion and Recommendations

The research in the guidelines for improving the budget performance management of public universities in Guangdong. The objectives of this research were 1) To study the current situation of budget performance management of public universities in Guangdong 2) to provide the guidelines for improving the budget performance management of public universities in Guangdong. and 3) to evaluate the adaptability and feasibility of guidelines for improving the budget performance management of public universities in Guangdong, including 4 following aspects:

1) performance goal management, 2) performance execution tracking and monitoring management, 3) performance evaluation management, and 4) performance evaluation results feedback and application management. The sample group in this research includes 285 administrators from 7 representative universities in Guangdong. The Interview group was 10 university administrators in charge. The research instruments were content analysis, structured interviews, and questionnaires. The statistics used to analyze the data were percentage, average value, and standard deviation. The conclusion, discussion, and recommendations of this research are as follows:

Conclusion

The research in the guidelines for improving the budget performance management of public universities in Guangdong. The researcher summarizes the conclusion into 3 parts, detailed as follows:

Part 1: The current situation of budget performance management of public universities in Guangdong.

Part 2: The guidelines for improving the budget performance management of public universities in Guangdong.

Part 3: The adaptability and feasibility of guidelines for improving the budget performance management of public universities in Guangdong.

Part 1: The current situation of budget performance management of public universities in Guangdong

The current situation of budget performance management of public universities in Guangdong can be summarized in three aspects:

Firstly, the management level of the budget performance management of public universities in Guangdong is high, but the implementation level of each dimension is unbalanced.

Secondly, the performance goal management level of budget performance management of public universities in Guangdong is the highest.

Thirdly, the performance evaluation management level of budget performance management of public universities in Guangdong is the lowest.

Part 2: The guidelines for improving the budget performance management of public universities in Guangdong.

The guidelines for improving the budget performance management of universities are divided into four aspects, which contain 31 measures. There are 7 measures for enhancing performance goal management, 8 measures for enhancing performance execution tracking and monitoring management, 9 measures for enhancing performance evaluation management, and 7 measures for enhancing the performance evaluation results feedback and application management.

Part 3: The adaptability and feasibility of guidelines for improving the budget performance management of public universities in Guangdong

The adaptability and feasibility of guidelines for improving the budget performance management in four aspects were at the highest level with the values between 4.50 and 5.00 ($\bar{X}=4.58$ and $\bar{X}=4.57$), which means the guidelines for improving the budget performance management are adaptability and feasibility.

Discussion

The research in the guidelines for improving the budget performance management of public universities in Guangdong. The researcher summarizes the conclusion into 3 parts, details as follows:

Part 1: The current situation of budget performance management of public universities in Guangdong.

Part 2: The guidelines for improving the budget performance management of public universities in Guangdong.

Part 3: The adaptability and feasibility of guidelines for improving the budget performance management of public universities in Guangdong.

Part 1: The current situation of budget performance management of public universities in Guangdong.

The current situation of the budget performance management of public universities in Guangdong is that the overall level of budget performance management has a good level, the highest level was performance goal management, and performance evaluation management was the lowest level.

Firstly, the overall level of budget performance management of public universities in Guangdong is high, but the level of implementation is uneven among all dimensions. It is because :

On one hand, China attaches great importance to the implementation of budget performance management. Directives such as "Guiding Opinions on Promoting Budget Performance Management," "Work Plan for Budget Performance Management (2012-2015)," "Methods for Performance Evaluation Management of Project Expenditures," "Interim Measures for Performance Evaluation Management of Fiscal Expenditures," the new "Budget Law of the People's Republic of China," and "Financial Rules for Institutions" have been issued. These initiatives reflect the nation's strong commitment and determination to vigorously promote budget performance management and transform budget work practices. In response to the reform of national budget performance management, the Ministry of Education has issued a series of specific policies in the education industry. For example, the Ministry of Education issued the "Opinions on Fully Implementing Budget Performance Management" in 2019. This document is comprehensive and integrates expert opinions from academia and practice, as well as the actual situation of budget work in universities. The requirements and guidance provided are specific and targeted. To

some extent, this is beneficial for strengthening and improving the level of budget performance management in universities.

On the other hand, there is an imbalance in various aspects of development. As pointed out by some interviewees and survey participants, the existence of many drawbacks in the current budget management of universities hinders their development. Many effective policies have not been fully implemented, and the professional knowledge level of university budget managers plays a crucial role in the effectiveness of implementation. Related to the concept of Lu (2019, p.153), that it existing problems in current financial budget management in universities, including weak awareness of budget management, unreasonable and unscientific budget preparation, and insufficient supervision intensity over budgets. Related to the concept of Liu (2012, p.20) that the problems in budget management, including a lack of strictness in budget execution, insufficient budget control, and a lack of integration of budget evaluation into performance assessment mechanisms. He also mentioned the need for a comprehensive system for budget performance assessment.

Secondly, in the ranking of implementation levels across the four aspects, the implementation level of budget performance objectives in universities is the highest. This is because performance objective management serves as the foundation of budget performance management, encompassing the entire process and serving as a fundamental step within budget performance management. It is not only a primary element but also a crucial step in the overall budget performance management process. Related to the concept of Jiang (2016, p.57), performance objective management holds a pivotal position in overseeing many management factors or crucial stages of management. This is particularly significant in the context of budget performance evaluation. In the implementation of budget performance management, establishing performance objectives management plays a vital role and greatly contributes to the quality of the process.

Thirdly, looking at the four aspects of budget performance management, it is generally perceived that the implementation level of performance evaluation management is the lowest in the budget performance management of public

universities in Guangdong. On one hand, the budget performance evaluation in higher education institutions is still in the exploratory stage. Related to Lyu 's concept (2020, p.5), the exploration of budget performance evaluation in Chinese higher education institutions has started relatively late, leading to a significant gap compared to developed Western countries. On the other hand, in terms of practical research, there is a scarcity of studies that address real-world issues related to the performance evaluation indicator system for university budget management. Most of the research predominantly focuses on theoretical aspects, merely constructing performance evaluation indicator systems without applying them in practice.

Part 2: The guidelines for improving the budget performance management of public universities in Guangdong

The guidelines for improving the budget performance management of universities are divided into four aspects, which contain 31 measures. There are 7 measures for enhancing performance goal management, 8 measures for enhancing performance execution tracking and monitoring management, 9 measures for enhancing performance evaluation management, and 7 measures for enhancing the performance evaluation results feedback and application management. The proposal of these measures mainly stems from the results obtained from the previous stage of evaluation by university administrators. The problems reflected in these results point out the direction for improving the level of budget performance management. Based on the research results of expert interviews, the strategy proposal adheres to the principle of problem orientation. The improvement direction is based on the shortcomings reflected in the four aspects of performance goal management, performance execution tracking and monitoring management, performance evaluation management, and performance evaluation results feedback and application management.

Firstly, guidelines for enhancing the performance goal management. Due to the emphasis at the national and educational department levels on advancing the work of budget performance management in universities, universities have recognized that budget performance goal management serves as the initial step in budget

performance management. It plays a crucial and pivotal role in the implementation of budget performance management. Therefore, there is a high degree of importance attached to performance goal management, resulting in a relatively elevated management level. However, there are deficiencies in the conceptual framework of budget performance management, a lack of mandatory measures in budget performance goal management, and inadequacies in the scientific basis of indicators and target values. To address these issues, efforts should be directed toward enhancing institutional development, optimizing processes, and establishing a more robust system of indicators. Related to the concept of Guo (2019, p.68), the formulation of effective performance objectives for budget performance management can further enhance the efficiency of fund utilization in schools, optimize resource allocation, and better promote budget management reform. The establishment of rational and scientific performance objectives is the first step in implementing a comprehensive budget performance management system and lays a solid foundation for the implementation of budget performance management.

Secondly, guidelines for enhancing the performance execution tracking and monitoring management. To propose these guidelines, budget execution is a crucial component of performance budget management. To ensure the smooth realization of the budget goals in universities, it emphasizes top-level design, strengthens institutional development, establishes performance operation tracking and monitoring mechanisms, utilizes information technology methods, regularly collects performance operation information, and compiles and analyzes it. It also tracks, manages, and supervises the performance goal operation, corrects deviations, highlights strengths, establishes a comprehensive budget performance information feedback and control system, focuses closely on teaching, research, and administrative activities to achieve performance objectives, and ensures the attainment of budget performance goals.

Thirdly, guidelines for enhancing the performance evaluation management. These guidelines are proposed because, on the one hand, according to the survey results, the level of performance evaluation management of public universities in Guangxdong is indeed the lowest. On the one hand, various departments in universities are only responsible for "spending money" and attach importance to the

evaluation of revenue and expenditure budget execution in the budget execution process. There is no control or evaluation of how money is used and how its effectiveness is achieved. This evaluation method only reflects the budget accounting principles based on the cash basis and does not reflect the financial accounting principles based on the accrual basis of the government accounting system. It is difficult to calculate the cost of fund use and cannot match the benefits of fund input and output. In addition, incomplete budget performance evaluation indicators are a problem for universities in comprehensive budget performance management. One of the main problems is that currently, although some universities have applied performance evaluation, the performance evaluation indicators are single, only a simple statistical analysis of budget execution progress, without evaluating the social and economic benefits of fund investment, and without a unified evaluation standard and comprehensive budget performance evaluation index system for universities, resulting in a lack of measurement basis for comprehensive budget performance evaluation. Losing the original work value of comprehensive budget performance management, universities should establish a comprehensive budget performance evaluation index system based on their own reality. Therefore, the implementation of performance evaluation in universities involves developing performance evaluation plans, formulating assessment schedules, selecting assessment tools, determining evaluation methods, and designing evaluation indicators. Related to the concept of Zhang (2019,p.92), the most crucial aspect of constructing a performance evaluation indicator system for university budget performance management is a series of design and application processes. This serves the purpose of managing the evaluation of university budget performance, optimizing resources, enhancing fund utilization efficiency, achieving more with less expenditure, and making the financial management of universities more scientific and refined.

Fourthly, guidelines for enhancing the performance evaluation results in feedback and application management. These guidelines are proposed because the goal of implementing comprehensive budget performance management is to provide feedback and re-application, guide the next year's budget, and form a closed loop of budget performance. The lack of re-application of current budget performance

evaluation results mainly reflects the weak incentive and constraint effect of university budget performance: firstly, the evaluation results are not directly related to the next year's budget, the project's fund utilization efficiency is not closely related to the project budget declaration, and a linkage mechanism between budget performance evaluation results and budget arrangement and policy adjustment has not been established; Secondly, there is no established performance allocation and reward and punishment mechanism linked to the evaluation results, and there is a lack of accountability mechanism for those responsible for poor budget performance evaluation results. Therefore, universities should continuously establish a reporting system, disclosure system, notification system, rectification system, and accountability system for performance evaluation results at night and strengthen the application of results. Related to the concept of Xue (2013. p.12), linking evaluation results to budget allocation involves prioritizing and providing substantial support to departments with positive performance evaluation outcomes. Conversely, departments with lower performance evaluation results would experience budget reductions or even budget cancellations. This approach fully embodies the responsibility of financial fund utilization, establishing a mechanism of "who is responsible for the task, spends the money, and assumes the responsibility," thereby ensuring accountability as summary as follows:

1. Enhancing the performance goal management.
 - 1) Follow the approved process for performance goals.
 - 2) Evaluate major projects before starting.
 - 3) Align budget goals with university strategy and department functions.
 - 4) Ensure budget goals are reasonable and realistic.
 - 5) Specify detailed budget goals with clear metrics.
 - 6) Create measurable budget performance indicators.
 - 7) Standardize roles in budget management.
2. Enhancing the performance execution tracking and monitoring management.
 - 1) Monitor and manage the progress of budget execution processes.
 - 2) Analyze the achievement of budget performance goals.
 - 3) Ensure the legal and standardized use of budget funds.

4) Utilize information technologies for dynamic analysis and information collection in budget performance management.

5) Form a leadership team for budget management monitoring within the school.

6) Create a robust budget management system to enhance legality and compliance in budget execution.

7) Set up a mechanism to track and monitor performance, refining monitoring methods.

8) Address deviations promptly when performance goals deviate from expectations.

3. Enhancing the performance evaluation management.

1) Self-evaluate budget performance during the budget evaluation stage.

2) Establish a mechanism for assessing and evaluating budget performance.

3) Re-evaluate expenditure performance based on annual work priorities.

4) Engage third-party evaluation institutions for major project budget performance evaluation.

5) Develop a scientific and reasonable budget performance appraisal system based on actual circumstances.

6) Conduct cost evaluation and cost-benefit analysis for budget funds.

7) Analyze budget performance evaluation data and prepare timely, high-quality financial and final accounts reports.

8) Identify weaknesses in fund utilization and management through performance evaluations and create improvement measures.

9) The university's budget committee is responsible for organizing and implementing budget performance evaluations.

4. Enhancing the performance evaluation results feedback and application management.

1) Set up a transparent budget performance information disclosure system open to supervision.

2) Create a system for using performance evaluation results for feedback and decision-making.

3) Develop a performance reporting system to communicate results effectively.

4) Use performance evaluation outcomes for rewards and accountability measures.

5) Use performance evaluation results to inform future annual budget allocations, improving resource allocation.

6) Link budget performance evaluation results to personal performance assessments or evaluations.

7) Establish a system for integrating performance information resources.

For all summary guidelines was presented on the Figure 5.1 below:



Figure 5.1 Guidelines for improving the budget performance management of public

Figure 5.1 refers to the summary of the guidelines for improving the budget performance management of public universities in Guangdong.

Part 3: The adaptability and feasibility of guidelines for improving the budget performance management of public universities in Guangdong.

The adaptability and feasibility of guidelines for improving the budget performance management of public universities were at the highest level with values

between 4.50 and 5.00 ($\bar{x}=4.58$ and $\bar{x}=4.57$), which means the guidelines for improving the budget performance management are adaptability and feasibility.

The guidelines for improving the budget performance management of public universities in Guangdong are adaptability and feasibility, as they are tailored to the characteristics of universities and promote resource optimization, performance enhancement, and overall development, aligning with the universities' missions and goals. The implementation of this strategy can foster the sustainable development of universities, enhance resource utilization efficiency, strengthen internal management, and contribute to the enhancement and refinement of the higher education system as a whole. Although the implementation of comprehensive performance budgeting management requires many prerequisites, and many universities currently lack the conditions to implement comprehensive performance budgeting management due to strict national regulations, budget system reform in China is the current trend, and the country is constantly experimenting and adjusting in search of the most suitable budget system for the current environment. All of these lay the foundation for the reform of university budget systems, so in theory, the reform of university budget systems is feasible (Zhao, 2020). On the other hand, due to the rapid development of business in China and the fierce competition among various enterprises, each enterprise adopts various means to enhance its core competitiveness. Performance management originated from enterprises in this context, and universities can also learn from this concept because, from certain perspectives, universities are also profit-oriented enterprises of the government, and they should adopt measures to improve their own standards. This provides a theoretical basis for the implementation of performance budgeting management in universities. Moreover, in recent years, universities have developed rapidly, have the capacity to implement performance budgeting management, and need to further enhance their educational standards. Comprehensive budgeting management can meet the development needs of universities (Zhan, 2001).

In conclusion, the budget performance management guidelines are feasible and adaptable, with their ability to comprehensively address the unique characteristics, objectives, and requirements of higher education institutions, thereby

facilitating the optimization of resources, enhancement of performance, and overall institutional development. Certainly, the guidelines for enhancing budget performance management in public universities in Guangdong are a result of synthesizing existing literature, including policy documents on budget, performance, and financial management issued in China. These guidelines are further informed by survey results and the input of interviewed experts. As they align with the current state of universities and are grounded in the insights of professionals, they are indeed both suitable and feasible for implementation.

Recommendations

Guidelines for Improving Budget Performance Management: optimizing the comprehensive implementation of budget performance management should start from the aspects of the institutional framework, management models, and methodologies, enhancing the mechanisms for implementing budget performance management. Firstly, it should begin with top-level institutional design to clarify the functional division of reviewing departments and reduce overlaps. Secondly, optimizing the linkage and method design between various stages of budget performance management is necessary. Finally, measures are proposed to enhance the training of professionals in performance analysis, establish an intelligent platform for performance information analysis, and develop a system for integrating performance information resources.

Education Regulatory Authorities: The education regulatory authorities can regularly issue guidance documents to clarify the principles and requirements of budget management strategies, as well as provide training opportunities to assist universities in understanding the core concepts and implementation methods of these strategies. They can establish incentive mechanisms to encourage universities to achieve outstanding results in budget performance management. These incentives could include honors, awards, and financial support, motivating universities to actively apply these strategies.

Universities: Universities bear the primary responsibility for the application of existing budget performance management strategies. Firstly, universities should fully

implement the strategies, ensuring the actual execution and achievement of performance goals. Universities can adjust the implementation details of the strategies according to their own characteristics and needs, ensuring alignment between the strategies and the university's current situation. Secondly, universities need to establish relevant systems and processes internally, clearly defining the process for formulating, executing, monitoring, and evaluating performance goals. The establishment of these systems ensures the organized implementation of performance management and provides a framework for future performance improvement. Additionally, universities can leverage information technology to establish an information system for budget performance management, supporting data collection, analysis, and reporting. The support of data enhances the scientific rigor and efficiency of performance management, allowing universities to assess performance more accurately and make more targeted decisions.

Financial Department: The financial department can assist universities in aligning budgets with performance objectives to ensure rational fund allocation. By analyzing performance data and actual expenditures, the financial department can provide decision support, ensuring that resources are maximally utilized to support universities' core missions.

Audit Department: The audit department can independently review universities' budget performance management practices to ensure the accuracy and reliability of performance data. Through audits, it identifies issues and potential risks in performance management, providing improvement suggestions to enhance budget performance management continuously.

In summary, when the Ministry of Education regulatory department, universities, financial department, and audit department apply budget performance management strategies, it can lead to more effective resource allocation and performance enhancement. Through collaborative efforts, these departments can ensure rational budget usage and drive overall university development, ultimately achieving the goal of optimizing university resource allocation.

Involvement of Other Departments within the University: Each department should ensure that its performance goals align with the overall strategic objectives of

the university. Connecting budget allocation with performance goals ensures more precise and effective resource utilization. Strengthening collaborative cooperation among departments is crucial to collectively achieve performance objectives. Departments can share information, experiences, and best practices to enhance performance.

In conclusion, educational regulatory departments, universities themselves, and various departments within universities can collectively ensure the effective application of existing budget management strategies through guidance, training, supervision, collaborative cooperation, and information technology support. By working together, they can achieve the goals of resource optimization, performance improvement, and overall development.

Future Researches

1. This paper is based on an analysis and discussion of the current state of budget performance management in public universities in Guangdong. While the analysis covers a wide range of aspects, there may be certain issues that haven't been addressed in-depth due to limitations in scope and research depth. Moreover, some aspects of the budget performance management system may need further enrichment and refinement through practical implementation. For instance, the operational aspects of performance monitoring, how to effectively identify and recognize performance information, and the design of performance evaluation indicators to better suit the current situation need to be explored further in practice.

To ensure the effective functioning of budget performance management, it is essential to continue testing and validating these aspects in practical scenarios. Practical experience will contribute to the formulation of concrete and viable improvement measures. Additionally, ongoing discussions and the accumulation of practical cases and beneficial experiences are necessary to further refine the budget performance management system. Overall, while this paper provides a comprehensive analysis and discussion of the current state of budget performance management in Guangdong public universities, there is still room for further exploration, experimentation, and refinement in practice.

2. Studying university performance management goes beyond just budgetary aspects. The focus of this research is on budgetary performance management in universities. Through the exploration of relevant theories and literature on performance management during this phase, I have developed a strong interest in university performance management as a whole. I hope to expand the scope of my research in the future to encompass aspects like research performance and teaching effectiveness, enabling a comprehensive study of university performance management beyond the confines of budgetary considerations as long as the circumstances allow for it.

3. Conducting research that compares the situation between domestic and foreign contexts. This study did not involve a comparative analysis of budgetary performance management between domestic and foreign universities. The main reason is that the researcher's understanding of budgetary performance management models in foreign universities is still limited, and there is a scarcity of relevant literature in this area. In the future, there are plans to enhance this understanding through visits to foreign universities, field studies, or conducting specialized interviews with returning scholars, such as in Thailand. This will facilitate an in-depth analysis of the methods and approaches to budgetary performance assessment and evaluation in foreign universities. Moreover, a comparative study will be conducted between these approaches and the current performance management models adopted by Chinese universities, outlining their respective strengths and weaknesses. The aim is to provide theoretical and practical references for enhancing the level of budgetary performance management and governance capacity in Chinese universities....

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Appendixes

Appendix A

List of Specialists and Letters of Specialists Invitation
for IOC Verification



Ref. No. 0643.14/

Bansomdejchaopraya Rajabhat University
1061 Itsarapap 15 Itsarapap Rd.
Thonburi Bangkok 10600

August 2023

Subject Request letter for instrument validation

Dear Professor Dr. Wu Guangyun, Nanchang University

Attachment 1 questionnaire

Regarding Mrs. Deng Liling with student code 6373104129, a doctoral student majoring in the Educational Administration Program at Bansomdejchaopraya Rajabhat University. The thesis is entitled "Guidelines for Improving the Budget Performance Management of Public Universities in Guangdong". The thesis committee is as follows:

- | | |
|--|------------|
| 1. Assistant Professor Dr. Luxana Keyuraphan | Advisor |
| 2. Assistant Professor Dr. Patchara Dechhome | Co-advisor |
| 3. Associate Professor Dr. Niran Sutheeniran | Co-advisor |

In this research, the researcher requires to check the content validity of the instrument to get the most complete research instrument. Knowing your experience in the field of the said research, the researcher would like to ask for your assistance in validating the said instrument. Your suggestions will be useful for improving the quality and suitability of research instruments for use in collecting data for this research.

Sincerely,

(Assistant Professor Dr. Kanakorn Sawangcharoen)

Dean of Graduate school

Bansomdejchaopraya Rajabhat University

Tel. (662) 4737000

Fax. (662) 4737000



Ref. No. 0643.14/

Bansomdejchaopraya Rajabhat University
1061 Itsarapap 15 Itsarapap Rd.
Thonburi Bangkok 10600

August 2023

Subject Request letter for instrument validation

Dear Professor Dr. Li Chunling, Zhejiang International Studier University

Attachment 1 questionnaire

Regarding Mrs. Deng Liling with student code 6373104129, a doctoral student majoring in the Educational Administration Program at Bansomdejchaopraya Rajabhat University. The thesis is entitled "Guidelines for Improving the Budget Performance Management of Public Universities in Guangdong". The thesis committee is as follows:

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| 1. Assistant Professor Dr. Luxana Keyuraphan | Advisor |
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Sincerely,

(Assistant Professor Dr. Kanakorn Sawangcharoen)

Dean of Graduate school

Bansomdejchaopraya Rajabhat University

Tel. (662) 4737000

Fax. (662) 4737000



Ref. No. 0643.14/

Bansomdejchaopraya Rajabhat University
1061 Itsarapap 15 Itsarapap Rd.
Thonburi Bangkok 10600

August 2023

Subject Request letter for instrument validation

Dear Professor Dr. Li Guanghai, Guangxi Normal University

Attachment 1 questionnaire

Regarding Mrs. Deng Liling with student code 6373104129, a doctoral student majoring in the Educational Administration Program at Bansomdejchaopraya Rajabhat University. The thesis is entitled "Guidelines for Improving the Budget Performance Management of Public Universities in Guangdong". The thesis committee is as follows:

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Sincerely,

(Assistant Professor Dr. Kanakorn Sawangcharoen)

Dean of Graduate school

Bansomdejchaopraya Rajabhat University

Tel. (662) 4737000

Fax. (662) 4737000

Appendix B

Official Letter



Ref. No. 0643.14/

Bansomdejchaopraya Rajabhat University
1061 Itsarapap 15 Itsarapap Rd.
Thonburi Bangkok 10600

August 2023

Subject Request for data collection

Dear President of Guangdong University of Technology

Attachment 1. Questionnaires
2. Structured interview

Regarding Mrs. Deng Liling with student code 6373104129, a doctoral student majoring in the Educational Administration Program at Bansomdejchaopraya Rajabhat University. The thesis is entitled "Guidelines for Improving the Budget Performance Management of Public Universities in Guangdong". The thesis committee is as follows:

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| 1. Assistant Professor Dr. Luxana Keyuraphan | Advisor |
| 2. Assistant Professor Dr. Patchara Dechhome | Co-advisor |
| 3. Associate Professor Dr. Niran Sutheeniran | Co-advisor |

In this research, the researcher requires to collect data for the said research. Therefore, the researcher requested to collect the data to be used in the research.

Sincerely,

(Assistant Professor Dr. Kanakorn Sawangcharoen)
Dean of Graduate school
Bansomdejchaopraya Rajabhat University

Tel. (662) 4737000
Fax. (662) 4737000



Ref. No. 0643.14/

Bansomdejchaopraya Rajabhat University
1061 Itsarapap 15 Itsarapap Rd.
Thonburi Bangkok 10600

August 2023

Subject Request for data collection

Dear President of Guangdong University Of Finance

Attachment 1. Questionnaires
2. Structured interview

Regarding Mrs. Deng Liling with student code 6373104129, a doctoral student majoring in the Educational Administration Program at Bansomdejchaopraya Rajabhat University. The thesis is entitled “Guidelines for Improving the Budget Performance Management of Public Universities in Guangdong”. The thesis committee is as follows:

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| 1. Assistant Professor Dr. Luxana Keyuraphan | Advisor |
| 2. Assistant Professor Dr. Patchara Dechhome | Co-advisor |
| 3. Associate Professor Dr. Niran Sutheeniran | Co-advisor |

In this research, the researcher requires to collect data for the said research. Therefore, the researcher requested to collect the data to be used in the research.

Sincerely,

(Assistant Professor Dr. Kanakorn Sawangcharoen)
Dean of Graduate school
Bansomdejchaopraya Rajabhat University

Tel. (662) 4737000

Fax. (662) 4737000



Ref. No. 0643.14/

Bansomdejchaopraya Rajabhat University
1061 Itsarapap 15 Itsarapap Rd.
Thonburi Bangkok 10600

August 2023

Subject Request for data collection

Dear President of Guangdong University Of Education

Attachment 1. Questionnaires
2. Structured interview

Regarding Mrs. Deng Liling with student code 6373104129, a doctoral student majoring in the Educational Administration Program at Bansomdejchaopraya Rajabhat University. The thesis is entitled "Guidelines for Improving the Budget Performance Management of Public Universities in Guangdong". The thesis committee is as follows:

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| 3. Associate Professor Dr. Niran Sutheeniran | Co-advisor |

In this research, the researcher requires to collect data for the said research. Therefore, the researcher requested to collect the data to be used in the research.

Sincerely,

(Assistant Professor Dr. Kanakorn Sawangcharoen)
Dean of Graduate school
Bansomdejchaopraya Rajabhat University

Tel. (662) 4737000

Fax. (662) 4737000



Ref. No. 0643.14/

Bansomdejchaopraya Rajabhat University
1061 Itsarapap 15 Itsarapap Rd.
Thonburi Bangkok 10600

August 2023

Subject Request for data collection

Dear President of Zhaoqing University

Attachment 1. Questionnaires
2. Structured interview

Regarding Mrs. Deng Liling with student code 6373104129, a doctoral student majoring in the Educational Administration Program at Bansomdejchaopraya Rajabhat University. The thesis is entitled "Guidelines for Improving the Budget Performance Management of Public Universities in Guangdong". The thesis committee is as follows:

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| 1. Assistant Professor Dr. Luxana Keyuraphan | Advisor |
| 2. Assistant Professor Dr. Patchara Dechhome | Co-advisor |
| 3. Associate Professor Dr. Niran Sutheeniran | Co-advisor |

In this research, the researcher requires to collect data for the said research. Therefore, the researcher requested to collect the data to be used in the research.

Sincerely,

(Assistant Professor Dr. Kanakorn Sawangcharoen)
Dean of Graduate school
Bansomdejchaopraya Rajabhat University

Tel. (662) 4737000
Fax. (662) 4737000



Ref. No. 0643.14/

Bansomdejchaopraya Rajabhat University
1061 Itsarapap 15 Itsarapap Rd.
Thonburi Bangkok 10600

August 2023

Subject Request for data collection

Dear President of Jiaying University

Attachment 1. Questionnaires
2. Structured interview

Regarding Mrs. Deng Liling with student code 6373104129, a doctoral student majoring in the Educational Administration Program at Bansomdejchaopraya Rajabhat University. The thesis is entitled "Guidelines for Improving the Budget Performance Management of Public Universities in Guangdong". The thesis committee is as follows:

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| 1. Assistant Professor Dr. Luxana Keyuraphan | Advisor |
| 2. Assistant Professor Dr. Patchara Dechhome | Co-advisor |
| 3. Associate Professor Dr. Niran Sutheeniran | Co-advisor |

In this research, the researcher requires to collect data for the said research. Therefore, the researcher requested to collect the data to be used in the research.

Sincerely,

(Assistant Professor Dr. Kanakorn Sawangcharoen)
Dean of Graduate school
Bansomdejchaopraya Rajabhat University

Tel. (662) 4737000

Fax. (662) 4737000



Ref. No. 0643.14/

Bansomdejchaopraya Rajabhat University
1061 Itsarapap 15 Itsarapap Rd.
Thonburi Bangkok 10600

August 2023

Subject Request for data collection

Dear President of Guangdong Ocean University

Attachment 1. Questionnaires
2. Structured interview

Regarding Mrs. Deng Liling with student code 6373104129, a doctoral student majoring in the Educational Administration Program at Bansomdejchaopraya Rajabhat University. The thesis is entitled "Guidelines for Improving the Budget Performance Management of Public Universities in Guangdong". The thesis committee is as follows:

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| 1. Assistant Professor Dr. Luxana Keyuraphan | Advisor |
| 2. Assistant Professor Dr. Patchara Dechhome | Co-advisor |
| 3. Associate Professor Dr. Niran Sutheeniran | Co-advisor |

In this research, the researcher requires to collect data for the said research. Therefore, the researcher requested to collect the data to be used in the research.

Sincerely,

(Assistant Professor Dr. Kanakorn Sawangcharoen)
Dean of Graduate school
Bansomdejchaopraya Rajabhat University

Tel. (662) 4737000

Fax. (662) 4737000



Ref. No. 0643.14/

Bansomdejchaopraya Rajabhat University
1061 Itsarapap 15 Itsarapap Rd.
Thonburi Bangkok 10600

August 2023

Subject Request for data collection

Dear President of Guangdong University of Petrochemical Technology

Attachment 1. Questionnaires
2. Structured interview

Regarding Mrs. Deng Liling with student code 6373104129, a doctoral student majoring in the Educational Administration Program at Bansomdejchaopraya Rajabhat University. The thesis is entitled "Guidelines for Improving the Budget Performance Management of Public Universities in Guangdong". The thesis committee is as follows:

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| 1. Assistant Professor Dr. Luxana Keyuraphan | Advisor |
| 2. Assistant Professor Dr. Patchara Dechhome | Co-advisor |
| 3. Associate Professor Dr. Niran Sutheeriran | Co-advisor |

In this research, the researcher requires to collect data for the said research. Therefore, the researcher requested to collect the data to be used in the research.

Sincerely,

(Assistant Professor Dr. Kanakorn Sawangcharoen)
Dean of Graduate school
Bansomdejchaopraya Rajabhat University

Tel. (662) 4737000
Fax. (662) 4737000

Appendix C

Research Instrument

Questionnaire

Title: Questionnaire Survey on the Current Situation of Budget Performance Management of Public Universities in Guangdong

Explanation

1. This questionnaire is about the current situation of budget performance management of public universities in Guangdong. The objective was to study the main manifestations of budget performance management of public universities in Guangdong

2. The questionnaire about the current situation of budget performance management of public universities in Guangdong consists of two parts. Part one is personal information, and part two is a survey about the main manifestations of m budget performance management of public universities in Guangdong, with a total 30questions

3. Please tick √ in the columns that represent your opinion about the current situation of budget performance management of public universities in Guangdong

Thank you

Mrs. Deng Liling

A doctoral student in Educational administration program
Bansomdejchaopraya Rajabhat University

Part 1: Personal Information of respondents

- 1 Your gender is: ☐ Male ☐ female
- 2 Your age is:
☐ 20-29 years old
☐ 30-39 years old
☐ 40-49 years old
☐ Over 50 years old
- 3 Your education level is:
☐ less than a bachelor's degree
☐ Bachelor's degree
☐ Master's degree
☐ Doctor's degree

Part 2: About the current state of budget performance management at your university

5 express the level of current state of budget performance management were at highest level

4 express the level of current state of budget performance management were at high level

3 express the level of current state of budget performance management were at medium level

2 express the level of current state of budget performance management were at low level

1 express the level of current state of budget performance management were at lowest level

No	budget performance management of universities in Guangdong	Level				
		5	4	3	2	1
performance goal management						
1	Prepare the budget phase and set of performance goals.					
2	Review the budget performance goals, and only those which meet the requirements can move to the next step in the budget preparation process.					
3	Once the budget performance goal is determined, it will generally not be adjusted. And if it is really necessary to adjust, it shall be re-reported in accordance with the prescribed procedures.					
4	Carry out prior performance evaluations of major projects.					
5	Budget performance goals are aligned with the universities' strategic plan and with the basic functions of the department.					
6	The settled budget performance goals are scientifically reasonable, which are in line with the actual situation, and feasible.					
7	Develop specific and detailed budget performance goals, which are refined in terms of time, quality, quantity, cost, etc.					
8	Develop clear, quantitative, and easily assessable budget performance indicators based on the budget performance goals.					
9	Enhance the decision-making mechanism for performance goal management.					
10	Standardize the organizational structure for budget management, clearly defining the responsibilities and roles of each department in budget performance management.					

No	budget performance management of universities in Guangdong	Level				
		5	4	3	2	1
performance execution tracking and monitoring management						
1	Performance monitoring during budget execution.					
2	Process monitoring and management of budget execution progress.					
3	Process monitoring and analysis of the degree of achievement of budget performance goals.					
4	Monitor the legality and standardization of the use of budget funds.					
5	Application of information technologies, the budget performance management information is regularly conducted by dynamic analysis and information collection, improving the construction of budget performance management information.					
6	The school has established a budget management leadership team to organize budget execution monitoring work.					
7	A sound budget management system and process design are established to improve the legality and compliance of budget execution.					
8	Establish a mechanism for tracking and monitoring performance operations and refine the implementation methods for performance monitoring.					
9	Take timely measures to correct deviations when performance operational goals deviate from expected performance goals.					
performance evaluation management						
1	During the budget evaluation stage, the self-evaluation of budget performance is organized and conducted.					
2	Establish a mechanism for budget performance assessment and evaluation.					

No	budget performance management of universities in Guangdong	Level				
		5	4	3	2	1
3	Conduct a fiscal performance re-evaluation of expenditure performance at the school based on the annual work priorities.					
4	The third-party evaluation institution is induced to participate in the budget performance evaluation for major projects.					
5	According to the actual situation, a scientific and reasonable budget performance appraisal system is constructed.					
6	The cost evaluation and cost-benefit analysis are conducted to evaluate the affection for the budget funds.					
7	The evaluation results are objective and scientific.					
8	The budget performance evaluation data is analyzed, and the financial reports and final accounts reports are prepared on time with high quality.					
9	By conducting performance evaluations, identify weak points in fund utilization and management, and formulate improvement measures.					
10	The university's budget committee is responsible for the organization and implementation of the budget performance evaluation.					
performance evaluation results feedback and application management						
1	Performance evaluation results are provided with feedback and applied.					
2	A budget performance information disclosure system is established, and the application procedure of the system is proactively accepting supervision.					
3	Establish a system for feedback and application of performance evaluation results.					

No	budget performance management of universities in Guangdong	Level				
		5	4	3	2	1
4	A budget performance reporting system is established, which explains to the competent department about the completion progress, existing problems, and corrective measures of the budget performance.					
5	Application of the budget performance evaluation results to rewards.					
6	Application of the budget performance evaluation results to accountability.					
7	Utilize performance evaluation results as the basis for future annual budget allocations to optimize resource allocation.					
8	Linking the budget performance evaluation results with personal performance assessment or evaluation.					
9	Open up a system for connecting performance information resources.					

Structured Interview

Guidelines for Improving the Budget Performance Management of Public Universities in Guangdong

This Interview is divided into two parts:

Part 1: Personal Information

Part 2: The current situation of budget performance management of public
universities in Guangdong

Part 1: Personal Information

Interview Date & Interview Time:

Interviewer:

Interviewee:

Education background:

Identity:

From school:

Part 2: The current situation of budget performance management of public
universities in Guangdong

Instruction: Please provide your opinion on the following statement

1. What is the current situation of performance goal management in budget performance management of public universities in Guangdong? How do we promote performance goal management?
2. What is the current situation of performance execution tracking and monitoring management in budget performance management of public universities in Guangdong? How do we promote performance execution tracking and monitoring management?
3. What is the current situation of performance evaluation management in budget performance management of public universities in Guangdong? How do we promote performance evaluation management?
4. What is the current situation of performance evaluation results feedback and application management in budget performance management of public universities in Guangdong? How do we promote the performance evaluation results in feedback and application management?

Appendix D

The Results of the Quality Analysis of Research Instruments

Survey questionnaire IOC value testing

No	Budget performance management of universities in Guangdong	Experts				
		Expert 1	Expert 2	Expert 3	IOC	Validity
Part 1: Personal Information of respondents						
1	Your gender is: <input type="checkbox"/> Male <input type="checkbox"/> female					
2	Your age is: <input type="checkbox"/> 20-29 years old <input type="checkbox"/> 30-39 years old <input type="checkbox"/> 40-49 years old <input type="checkbox"/> Over 50 years old					
3	Your educational background is: <input type="checkbox"/> Junior college or below <input type="checkbox"/> Undergraduate <input type="checkbox"/> Master <input type="checkbox"/> Doctor					
Part 2: About the current state of budget performance management at your university						
performance goal management						
1	Prepare the budget phase and set of performance goals.					
2	Review the budget performance goals, and only those which meet the requirements can move to the next step in the budget preparation process.					
3	Once the budget performance goal is determined, it will generally not be adjusted. And if it is really necessary to adjust, it shall be re-reported in accordance with the prescribed procedures.					
4	Carry out prior performance evaluations of major projects.					

No	Budget performance management of universities in Guangdong	Experts				
		Expert 1	Expert 2	Expert 3	IOC	Validity
5	Budget performance goals are aligned with the universities' strategic plan and with the basic functions of the department.					
6	The settled budget performance goals are scientific and reasonable, which are in line with the actual situation and feasible.					
7	Develop specific and detailed budget performance goals, which are refined in terms of time, quality, quantity, cost, etc.					
8	Develop clear, quantitative, and easily assessable budget performance indicators based on the budget performance goals.					
9	Enhance the decision-making mechanism for performance goal management.					
10	Standardize the organizational structure for budget management, clearly defining the responsibilities and roles of each department in budget performance management.					
performance execution tracking and monitoring management						
1	Performance monitoring during budget execution.					
2	Process monitoring and management of budget execution progress.					
3	Process monitoring and analysis of the degree of achievement of budget performance goals.					

No	Budget performance management of universities in Guangdong	Experts				
		Expert 1	Expert 2	Expert 3	IOC	Validity
4	Monitor the legality and standardization of the use of budget funds.					
5	Application of the information technologies, the budget performance management information is regularly conducted by dynamic analysis and information collection, improving the construction of budget performance management information.					
6	The school has established a budget management leadership team to organize budget execution monitoring work.					
7	A sound budget management system and process design are established to improve the legality and compliance of budget execution.					
8	Establish a mechanism for tracking and monitoring performance operations and refine the implementation methods for performance monitoring.					
9	Take timely measures to correct deviations when performance operational goals deviate from expected performance goals.					
performance evaluation management						
1	During the budget evaluation stage, the self-evaluation of budget performance is organized and conducted.					

No	Budget performance management of universities in Guangdong	Experts				
		Expert 1	Expert 2	Expert 3	IOC	Validity
2	Establish a mechanism for budget performance assessment and evaluation.					
3	Conduct a fiscal performance re-evaluation of expenditure performance at the school based on the annual work priorities.					
4	The third-party evaluation institution is induced to participate in the budget performance evaluation for major projects.					
5	According to the actual situation, a scientific and reasonable budget performance appraisal system is constructed.					
6	The cost evaluation and cost-benefit analysis are conducted to evaluate the affection for the budget funds.					
7	The evaluation results are objective and scientific.					
8	The budget performance evaluation data is analyzed, and the financial reports and final accounts reports are prepared on time with high quality.					
9	By conducting performance evaluations, identify weak points in fund utilization and management, and formulate improvement measures.					
10	The university's budget committee is responsible for the organization and implementation of the budget performance evaluation.					

No	Budget performance management of universities in Guangdong	Experts				
		Expert 1	Expert 2	Expert 3	IOC	Validity
performance evaluation results feedback and application management						
1	Performance evaluation results are provided with feedback and applied.					
2	A budget performance information disclosure system is established, and the application procedure of the system is proactively accepting supervision.					
3	Establish a system for feedback and application of performance evaluation results.					
4	A budget performance reporting system is established, which explain to the competent department about the completion progress, existing problems and corrective measures of the budget performance.					
5	Application of the budget performance evaluation results to rewards.					
6	Application of the budget performance evaluation results to accountability.					
7	Utilize performance evaluation results as the basis for future annual budget allocations to optimize resource allocation.					
8	Linking the budget performance evaluation results with personal performance assessment or evaluation.					
9	Open up a system for connecting performance information resources.					

[illegible]

Appendix E

Certificate of English



This is to certify that

Mrs.Liling Deng

Achieved BSRU English Proficiency Test (BSRU-TEP) level

C2

Given on 6th August 2020

(Assistant Professor Dr Kulsirin Aphiravoradej)
Director

English Language Proficiency Level Descriptors: Common European Framework of Reference for Languages (CEFR)

A1

- Can understand and use familiar everyday expressions and very basic phrases aimed at the satisfaction needs of a concrete type.
- Can introduce him/herself and others and can ask and answer questions about personal details such as where he/she lives, people he/she knows and things he/she has.
- Can interact in a simple way provided the other person talks slowly and clearly and is prepared to help.

A2

- Can understand sentences and frequently used expressions related to areas of most immediate relevance (e.g. very basic personal and family information, shopping, local geography, employment).
- Can communicate in simple and routine tasks requiring a simple and direct exchange of information on familiar and routine matters.
- Can describe in simple terms aspects of his/her background, immediate environment and matters in case of immediate need.

B1

- Can understand the main points of clear standard input on familiar matters regularly encountered in school, leisure, etc.
- Can deal with most situations likely to arise while travelling in an area where the language is spoken.
- Can produce simple connected text on topics that are familiar or of personal interest.
- Can describe experiences and events, dreams, hopes and ambitions and briefly give reasons and explanations for opinions and plans.

B2

- Can understand the main ideas of complex text on both concrete and abstract topics, including technical discussions in his/her field of specialization.
- Can interact with a degree of fluency and spontaneity that makes regular interaction with native speakers quite possible without strain for either party.
- Can produce clear, detailed text on a wide range of subjects and explain a viewpoint on a topical issue giving the advantages and disadvantages of various options.

C1

- Can understand a wide range of demanding, longer texts, and recognise implicit meaning.
- Can express ideas fluently and spontaneously without much obvious searching for expressions.
- Can use language flexibly and effectively for social, academic and professional purposes.
- Can produce clear, well-structured, detailed text on complex subjects, showing controlled use of organizational patterns, connectors and cohesive devices.

C2

- Can understand with ease virtually everything heard or read.
- Can summarize information from different spoken and written sources, reconstructing arguments and accounts in a coherent presentation.
- Can express him/herself spontaneously, very fluently and precisely, differentiating finer shades of meaning even in the most complex situations.

Source: Common European Framework of Reference for Languages: Learning, teaching, assessment (www.coe.int)

BSRU-TEP Criteria

CEFR Level	BSRU-TEP
A1	1 - 20
A2	21 - 40
B1	41 - 60
B2	61 - 80
C1	81 - 100
C2	101 - 120

No.

CEFR2020/0109

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Office of International Affairs and
ASEAN Network

Appendix F

The Document for Acceptance Research



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Richmond Hill, Ontario, L4B 3N9
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Tel: 1-416-479-0028
E-mail: info@sciedupress.com
Website: www.sciedupress.com

September 11, 2023

Graduate School
Bansomdejchaopraya Rajabhat University
Bangkok, Thailand

Dear authors,

Thanks for your submission to *International Journal of Higher Education*.

We have the pleasure to inform you that your manuscript has been accepted for publication.
It will be published on the Vol. 12, No. 5, in October 2023.

Title: Guidelines for Improving the Budget Performance Management of Public Universities in Guangdong

Authors: Deng Liling, Luxana Keyuraphan, Niran Sutheeniran & Patchara Dechhome

If you have any questions, please do not hesitate to contact with us.

Sincerely,

A handwritten signature in black ink that reads "Susan Sun".



Susan Sun

On behalf of,
The Editorial Board of *International Journal of Higher Education*

Researcher Profile

Name-Surname: Mrs.Deng Liling
Birthday: February 10, 1989
Place of Birth: Maoming, Guangdong,China

Educational background:

- Bansomdejchaopraya Rajabhat University Doctor of Philosophy in Educational Administration, 2023
- Master of public administration, Nanchang University, 2019
- Bachelor of financial management, Guangdong University of Petrochemical Technology,2012

Work experience:

- Served as a financial manager at Guangdong University of Petrochemical Technology, from 2014 to present

Office Location:

Guangdong University of Petrochemical Technology, Maoming, Guangdong, China

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