

Analysis on the Fine Management of Township Finance in Dalian

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Abstract

Township finance is the first-level finance managed by township governments in my country. It is the main form in which township governments participate in the distribution and redistribution of social products and national income within the scope of townships according to the functions entrusted by the state. It is an important element to ensure the normal operation of township institutions in my country. Since township finance directly faces villages and farmers, it shoulders the basic task of promoting equalization of basic public services in rural areas and implementing the policy of strengthening and benefiting farmers through finance. Its management level is closely related to the life and production of rural residents. Therefore, the society's requirements for the ability of township financial management continue to increase, the role of township finance in building a new socialist countryside and promoting rural revitalization is increasing, and the refinement of township financial management has become an inevitable trend. At present, the whole country is carrying out scientific and refined reform of the financial management of townships in order to stimulate the economic development of townships and promote the development of county economy. In accordance with the unified deployment of the Liaoning Provincial Party Committee and the Provincial Government, Dalian City has started the adjustment and improvement of the county and township financial system. The purpose is to strengthen the financial security capacity of the township based on the system adjustment, promote the sustainable social and economic development of the township, and realize the comprehensive revitalization of the village. Taking Dalian as an example, this paper finds out the problems and deficiencies of Dalian's township financial management according to the current situation of Dalian's township financial management, and combines financial management with refined management to put forward measures for the refined management of township finance in Dalian.

Keywords

Refined management; Township finance; Financial management ability.

1. Introduction

In recent years, with the implementation of the rural revitalization strategy, township financial management has become a focus of attention. Township financial management, as the daily work of the financial department, runs through the preparation and implementation of budgets, the research, formulation and implementation of financial policies, and refined financial management is the key to doing a good job in financial work. In order to implement the rural revitalization strategy, Dalian City, based on system adjustment, enhances the financial security capacity of townships and towns, and promotes sustainable social and economic development of townships and towns, starting from strengthening refined financial management, and effectively improving the level of financial management.

2. Outline the Theory of Fine Management of Township Finance

2.1. Fiscal Refinement

Financial refinement refers to the application of information-based, professional and systematic management techniques to establish and improve evaluation and responsibility systems, strictly regulate financial work, clearly strengthen coordinated management, and implement scientific Management, avoid extensive management mode, find weaknesses in management and take effective measures to make financial management more scientific.

2.2. Refinement of Township Financial Management

Delicate management of township finance refers to clarifying the corresponding financial management objectives in township financial management activities, and quantifying them. Improved management efficiency.

2.3. The Theory of Refined Management

Refinement management theory is a modern management theory developed on the basis of traditional management, which puts forward higher requirements for the refinement of social division of labor and the refinement of service quality. The main management mode advocated is to minimize the resources occupied by management and reduce management costs as the main goal. The essential significance of refined management is that it is the process of decomposing, refining and implementing strategies and objectives, the process of enabling the organization's strategic planning to be effectively implemented and functioning in all aspects, and an important organization that improves the overall execution capability of the organization. way. The basic characteristics of refined management can be summarized as "precise, accurate, meticulous and strict". "Refinement" means to strive for perfection and add the best and best goals. The specific performance in financial management is to ensure that the fiscal policy can achieve the best results, and then meet the highest expectations when implementing the fiscal policy; "quasi" can be understood as being accurate, punctual, and compliant. This means that when implementing fiscal policies, accurate fiscal policies should be formulated, in line with the actual local conditions, with accurate regulations on various aspects involved, timely communication between superiors and subordinates, and compliance with the requirements of rules and regulations; "Fine" means to be meticulous and pay attention to details. The specific requirements are to pay attention to every detail when planning fiscal policy, and to clarify the key task points; "strict" and strict, serious, and strict. When carrying out related work, strict standards should be formulated, relevant personnel should be strictly managed, and relevant errors that may occur in the work should be strictly prevented to promote the completion of the work.

3. The Current Situation of Refined Management of Township Finance in Dalian

3.1. Basic Financial Situation of Townships and Villages in Dalian

According to the relevant statistics released by the Dalian Municipal Finance Department, by the end of 2020, Dalian's general public budget will complete 70.27 billion yuan, an increase of 1.4%, the general public budget expenditure will complete 100.20 billion yuan, a decrease of 1.4%, and the city's government fund revenue will complete 20.38 billion yuan Yuan, an increase of 113.1%, 74.6% of the annual budget, the city's government fund expenditures completed 14.57 billion yuan, a decrease of 2.4%. The following table is the general public budget revenue table of each township in Dalian from 2018 to 2020:

Table 1. General public budget revenue table of townships in the city Unit: 100 million yuan

YEAR	rJinzhou District	Zhuanghe City	Wafangdian City	Ganjingzi District	Zhongshan District	Lushun District	Pulandian District	Shahekou District	Xigang District	Changhai County
2020	152.32	57.23	53.02	32.24	18.18	15.76	15.42	10.19	9.77	4.15
2019	192.87	53.99	32.14	21.74	18.14	16.12	15.03	10.82	10.06	4.11
2018	152.92	37.65	30.07	21.14	20.98	18.41	18.34	16.24	13.71	4.00

It can be seen from the above table that the economic development levels of the districts and counties in Dalian are quite different. The general public budget revenue of Jinzhou District is significantly ahead of the rest of the districts and counties, and Changhai County ranks last. Except for Zhuanghe City, Changhai County and Wafangdian City, the general public budget revenue has increased year by year, and the general public budget revenue of other regions has declined.

3.2. The Status Quo of the Formulation, Approval and Implementation of the Financial Budget

The current state of Dalian's financial budget formulation, approval and implementation is to start the preparation of the next year's financial budget from the middle of each year, and put forward relevant requirements to governments at all levels. The Ministry of Finance will propose some amendments based on the relevant review, requiring the budget of each department to reach a comprehensive and balanced level as far as possible, and finally submit it for approval.

3.3. Current Status of Financial Expenditures

The performance management of financial expenditure in financial management is the key to financial expenditure management. In recent years, the final accounts of Dalian's financial expenditure show that the general public service expenditure in the financial expenditure has a relatively fast growth rate, and the trend of continuous increase in administrative expenditure is obvious. There is still room for further improvement in the efficiency of general public service expenditure, and there is room for further planning in the proportion of fiscal expenditure classification. For example: "Eating empty pay" has caused a lot of waste of financial funds. There are also other waste of financial funds in public expenditure. For example, the administrative organization is too bloated, the number of personnel is too large, and it cannot be well matched with the positions, which results in a waste of personnel funds, and also causes administrative efficiency. It is not conducive to the development of related work. In addition, there is a strong sense of hierarchy in the Dalian system, which is likely to cause mistakes in decision-making, and it is difficult for lower-level personnel to refute the proposals of higher-level personnel, which will also result in a certain waste of funds and pay for wrong administrative decisions. Dalian's administrative system is divided into five levels. Township and county administrators cannot be guided by the central government in a timely manner, which may lead to irregular administration and waste of administrative funds.

3.4. The Status Quo of the Effectiveness of Refined Financial Management

With the continuous deepening of the institutional reform of the Dalian Municipal Government, financial management is gradually improving and developing, gradually developing towards standardization and refinement. Dalian has made new breakthroughs in local government debt, transfer payments, budget disclosure, etc., which has played an active and effective role in promoting the refined management of finance, which has been carried out steadily and orderly in the process of government institutional reform. middle. The Dalian Municipal Government Procurement Law has made detailed regulations, clarified the nature of financial funds, the classification of government procurement, the concept of centralized procurement, major

violation records, procurement standards, procurement avoidance personnel, the electronic legalization of government procurement, the definition of decentralized procurement, the government Procurement bidding evaluation method, illegal punishment of evaluation experts, etc. These regulations provide a reliable legal guarantee for the gradual refinement and scientific management of fiscal government procurement. Ems existing in the refined management of township finance in Dalian

4. Problems Existing in the Refined Management of Township Finance in Dalian

4.1. The Ability to Plan Budget Revenue and Expenditure Is Not Strong

The survey found that the current financial resources of townships are not stable enough, some financial revenues are unpredictable, the financial resources of the year cannot be correctly predicted, and the budget expenditures cannot be arranged scientifically and reasonably, which makes the budget implementation lack due binding force, and budget adjustment has become a normal state. Since the establishment of the central treasury payment system, the use of the town's financial funds has been restricted in many aspects, which has brought greater difficulties to the normal operation of funds. After the implementation of the one-to-one payment model, fund allocation needs to go through a multi-step process such as payment plan approval, review, payment management system processing, and zero-balance online banking submission. The financial payment procedures are more complicated than before. When emergencies occur in the townships that require the use of relevant funds, but due to the cumbersome procedures, it is very likely that the funds cannot be allocated in time, and other funds cannot be allocated and used in a timely manner. It can not be carried out well, and it may also cause the township financial work to be too busy. Due to the inability to receive funds in time, it may also delay the development of emergency work, which is not conducive to the economic development of townships. Since the township government is a grass-roots government and is in direct contact with the people, it should have certain authority to manage financial expenditures, make better use of the funds in hand, and do related work to promote regional development.

4.2. The Grassroots Work Is Complicated and Neglects Financial Management

The Dalian Township Finance Office is not set up independently, but the township finance institution is regarded as an internal institution of the Economic Development Office, and the Economic Office takes the lead in undertaking the township finance work. It is understood that the vast majority of townships in Dalian have merged the township financial management offices with the party and government offices, economic offices, agricultural offices or village and township offices. As a result, the township finance has no name, the organization is streamlined, and there is no recruitment of relevant talents. Acceptance, lack of practical talents, no acceptance of new forces. The cadre team is also too streamlined, and there are differences in the personnel structure. The township government can obtain more capital management authority through the development of related work on agriculture, rural areas and farmers, which requires the township government to further strengthen financial management and formulate strict financial systems. However, judging from the existing situation, due to the lack of personnel, the work pressure of government personnel is relatively high, and the financial cadres are personally responsible for many aspects, which can easily cause the work to be unable to be completed in a timely and accurate manner, and the work efficiency of the township government and the financial department is low. And for individual cadres, due to the heavy workload and high work pressure, the individual cannot get a good rest, and he cannot

improve his own ability. Good personal work tasks, which forms a vicious circle, which is very unfavorable to the development of grass-roots work.

4.3. The Imperfection of Informatization Construction Affects the Refinement of Financial Management

Informatization is another salient feature of refined management. In order to effectively implement government informatization management, it is necessary to have a strong information system and e-government system for technical support.

At present, although Dalian has implemented modern informatization in a wide range, the informatization management of governments at all levels is still at a low level and cannot be used well. In addition, the information policy has not been specifically applied to various management systems of government departments, and there is no way to play a corresponding role. For governments at all levels, the implementation of information management is only to respond to the call of superiors, without in-depth exploration of information management, and did not achieve the clear purpose of the government's call. By analyzing the situation of some governments at all levels, we can find the following problems: First, there is a lack of relevant talents. Governments at all levels have not done a good job of absorbing information-based talents, and cannot handle and use the truth of the information well. Second, there is no unified information system established. The information between all levels is scattered and not unified. There is no perfect information system established between governments at all levels, and good communication cannot be carried out, which makes the process of information utilization imperfect. .

5. Lessons Learned from the Construction of Township Financial Management Capacity in Other Regions

5.1. Experience in the Capacity Building of Township Financial Management in Danzhou District, Ningbo City

5.1.1. Establish A Fine Management System and Evaluation Mechanism for Township Finance

In order to improve the level of refined management of township finance, Danzhou District chose to build a "new quality management system" to solve common problems encountered in the process of township finance management, and to explore the road to the optimization and reform of township finance management according to local conditions. The Danzhou District Government has issued the "Evaluation Measures for Township and Township Financial Work", which uses refined management as a means to refine various business points, incorporate 120 business points into the evaluation management, establish an evaluation system, and automatically generate scores every month, as the township's end-of-year evaluation. Reference. In addition, the district government, in conjunction with the National People's Congress, the Disciplinary Committee, the Auditing Department, the Political Research Office and other departments, has formed a surprise inspection team, combined with the daily assessment records of the system and the results of the year-end assessment, to establish a monthly on-site random inspection and assessment system, and temporarily inspect 2-3 hometowns and towns every month. , focusing on examining the security of funds, budget preparation and implementation, and the quality of various reports, etc., to ensure that all townships are covered in one round a year, publicize the assessment results online, interview the bottom three township leaders, and through positive incentives Combined with reverse force, a good atmosphere for mutual supervision, mutual learning and common progress is formed between towns and villages.

According to the relevant management of the township government in Danzhou District, it can be found that the management of township is a comprehensive management system. It cannot only rely on the efforts of the township government itself, but also needs to be jointly managed by higher-level governments, such as county and city governments at all levels. , the township government must actively cooperate with the county and city governments, so that it can better carry out its own business, and under the leadership of the superior government can make more accurate policies to promote further reform of the township government management system. The higher-level government should also actively provide relevant guidance to the township government, promote the further optimization of the township government management organization, and form a good relationship with the township government.

5.1.2. Build An Information Platform for Fine Management of Township Finance

According to the refined management theory, carry out relevant reforms on the management system of the township government, and further optimize the local government management system. And debt management and other eight aspects to carry out comprehensive and deepening reforms, further improve the work efficiency and work level of township governments, and improve the ability of township governments to serve the people in township areas. Danzhou District mainly improves the management system through modern information technology, comprehensively manages relevant information through intelligent and timely information dissemination, realizes the unification of information at the township government level, and ensures that each person who cannot go to the responsible person can communicate with explanations. Contact, further improve the efficiency of work, and reduce unnecessary expenditure of time waste and resource waste caused by different information.

We can learn that the information processing capability of township governments can be further upgraded with the help of refined information means. At present, in the era of big data, the Internet is being used more and more in all walks of life. In order to actively respond to the call of the times and follow the development trend of the times, the Ministry of Finance has also launched some information systems to conduct government management. In the process, through the advantages of information intelligence, work efficiency is improved. The township government should obey the command of the superior, integrate the information technology into the daily management means, build an information management system, and improve the management ability of the township government in the region. The use of information means can help the township government to better understand the detailed information of various aspects and related changes in the region faster and better, improve the township government's ability to process information, etc., and further reduce the work pressure of the staff. The upgrading of modern information system also represents further conforming to the trend of the times.

5.2. Excellent Experience in the Financial Management of Towns and Villages in Gate Town, Wenzhou City

5.2.1. Strict Hierarchical Management Mode

The township government in Damen Town conducts a top-down management model according to strict personnel positions and levels. This management method of one-level management has a clear relationship between powers and responsibilities, which is conducive to leadership and command, and can effectively improve work. Efficiency; clear responsibility, conducive to better supervision; clear goals, beneficial performance evaluation of managers.

5.2.2. Strict Internal and External Financial Supervision System

At the beginning of the year, the financial department of Damen Town should formulate the financial inspection plan and plan for the current year and report it to the municipal financial department for the record, and ensure that the inspection is carried out to the township at least

once a quarter, and every township can be inspected in place every year. When conducting financial inspections of townships and towns, it is necessary to keep records and scores. For towns with lower scores and more problems, they are required to make rectifications within a time limit, and they also need to "look back" and increase the frequency of inspections to the townships in the next year. Report the inspection situation and inspection results to the municipal finance department on a quarterly basis for record keeping. Regularly hold self-inspection and self-correction meetings of the supervision team, and organize financial supervision and self-inspection at least quarterly. For major and important capital projects and projects with a large amount of capital, an authoritative third-party meeting should be hired in advance. Inspections and audits carried out by accounting agencies should not be mere formalities and go through the motions. After the audit, a third-party accounting agency should issue an audit report, and timely rectification should be carried out for problematic projects and departments to ensure that financial funds are not misused or abused.

6. Improve the Refined Management Strategy of Dalian Township Finance

6.1. Pay Attention to the Management of Revenue and Expenditure Execution, and Tighten the Fund Approval Process

In view of the current situation in Dalian City, such as the limited space for increasing financial resources and the great pressure on expenditure, the township government should pay more attention to the management of revenue and expenditure execution, tighten the fund approval process, improve the level of refinement and scientific fiscal expenditure, and alleviate the financial difficulties of townships and towns.

1. Guarantee the efficiency of approval and disbursement of funds. The main body of payment must be the centralized payment of the treasury. The process and means of government fund allocation need to be changed, and the process of special fund allocation needs to be simplified. For example, it is necessary to automatically approve personnel and public funds on a monthly basis. Shorten the time limit for the approval of special funds to ensure that the efficiency of fund operation is improved, in line with the relevant provisions of work development. County (city, district) finance bureaus should establish a duty hotline for approving the use of funds, form a related system, and separate the system of special personnel, special classes, and front-office and back-end audits, to ensure that when towns, towns and streets want to apply for funds, they can be processed quickly and well connected. In the process of central treasury payment, the budget department and the funds are allocated to the bank to control the benefits of the allocated funds, improve service quality, and ensure two-way efficiency.

2. Income and expenditure management need to be strengthened. Implement comprehensive management of full-caliber budget revenue in townships to ensure the fairness and openness of fiscal revenue. In terms of expenditure, the expenditure structure needs to be jointly optimized to ensure the basic operation of people's livelihood expenditure, and rural grassroots organizations and social management need to be guaranteed to ensure that the finance can pay for the public service field. The expenditure management of "three public funds" is guaranteed. According to relevant regulations, various bonuses and allowances are issued. It is forbidden to increase subsidy projects in other ways and in name without authorization. Strict implementation, the scope of township financial payment needs to be divided, the relevant requirements for various financial expenditures need to be formulated, and the fund approval process should be reasonably optimized, so that the management of financial expenditures can be more detailed and high-quality.

6.2. Optimizing Management and Improving the Ability of Township Financial Control

Township finance should improve the preparation method of budget (final) accounts, all financial revenues and expenditures should be included in the township financial budget, a comprehensive budget should be prepared uniformly, and a zero-based budget should be fully implemented. Among them: the expenditures of various township departments according to the department's budget are daily expenses, and the standard for public expenditure requirements is above the departmental budget expenditure base, and then make appropriate adjustments according to the actual development of the township, and the centralized user unit will Special funds are prepared, and capital construction expenditure is carried out according to the project preparation situation, which is divided into project database management. The work procedures implemented by townships are divided into separate preparations, financial review, government approval, People's Congress approval, and financial issuance. The management of township investment project budgets should be regulated. First, it is necessary to evaluate the source of construction project funds, and then establish the project, and then the financial department will verify it. Those who do not comply with the provisions of budget laws and regulations cannot carry out construction. If they have not been approved, they will initiate projects without authorization, and they need to be held accountable. The review of township financial budget (final) accounts also needs to be further strengthened. The supervision of the township people's congress not only needs to change the appearance of the review, but also needs to change the substantive content, such as the form or the procedure, and the financial department also needs to guide the township. Fiscal budget preparation and budget adjustment need to be carried out in accordance with the relevant provisions of the law and the principles of realistic rationality. At this stage, the situation that the township financial budgets are not detailed and the figures are ambiguous should be corrected, and the situation of budgeting at the same time should be corrected to improve the strictness of the budget.

6.3. Unification of Counties and Townships to Improve the Financial Coordination Capacity of Townships

Since the establishment of township finance in my country, its management functions are still delegated to the township governments, and business guidance is still assigned to the county (city, district) finance department, but townships also involve civil affairs, social security, construction, law enforcement and many other functions, which belong to civil affairs. The bureau, social security bureau, housing and construction bureau and other functional departments overlap with other departments or have their own management, making it difficult for townships to communicate with each other. Therefore, solving the communication problem of uploading and distributing can alleviate the problem of "hard to find people and difficult to do things" in township financial management. 1. Build an information exchange platform and change the form of payment and cash management and transfer. The means of fund issuance needs to be changed, and the township finance needs to directly accept the documents issued by the county-level finance and functional departments. Using the information platform to explain the key points of the policy and the use scope of the special funds for benefiting farmers in detail can further ensure the township The practicability and efficiency of finance can better supervise township financial funds; the second is to form a "point-to-point" mutual aid model between county (city, district) finance and township finance. The grass-roots finance department of the Finance Bureau should take the lead, improve the needs of the Finance Bureau, and regularly understand the needs of towns and towns, conduct relevant discussions, and exchange experience and provide guidance on related businesses by establishing a working group, so that the WeChat group The operating mechanism is rapidly improved, timely communication and efficiency can be ensured. For the relevant requirements

of township finance, a special group can be established to solve it or other departments can be invited to negotiate. The third is to promote the construction of a coordinated development model of county and township integration. All in all, township finance and counties (cities, districts) are developing together, they need mutual assistance and win-win results, and they need to be consistent with the outside world. Form a special coordination and leading group to command and dispatch township financial management in a unified manner.

6.4. Accelerate the Construction of Financial Management Informatization

Dalian must speed up the formation of the application payment platform for financial projects to ensure the efficiency of financial management informatization construction. Through the rapid use of multi-functions, the smooth flow of data can be realized as soon as possible. Besides. In order to manage budget preparation, execution and budget supervision in all aspects, it is necessary to build an integrated management information system to realize data sharing, business collaboration and smooth flow. The first is to ensure that the internal systems of the financial department are well integrated, and the budget execution management system of the itinerary needs to be scientifically unified. The second is to improve the network speed of budget units. Based on the premise of integrating the calculation execution system, the budget units at the corresponding level should be incorporated into the financial budget execution system to the greatest extent possible. It is also necessary to carry out relevant organizational training on the system operation procedures to ensure the realistic operation level of the financial staff of the budget units. The cultivation of subject responsibility awareness ensures the high efficiency of budget execution and is conducive to the refinement of budget execution management in the future.

7. Conclusion

In the process of township financial management, refined management has been effectively used, which is a very good way to improve the ability of township financial management. Based on the combination of refined management theory and financial management, this paper conducts on-the-spot investigation and research analysis on the current situation of fine management of township finance in Dalian City. . Township management needs to focus on the concept, method, process and team of refined management. Through the research and understanding of other domestic fine management of township finance, it is necessary to give relevant information that can improve the ability of fine management of township finance in my country. Opinion.

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