

Analyze the Financial Fund Management in the Financial Management of Public Institutions

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Abstract: *Financial fund management in the financial management of institutions is the basis and premise to complete various activities, only the effective management of financial funds, in order to ensure the long-term development of institutions, especially in recent years the reform of institutions in-depth, facing the financial management of institutions in the financial management of institutions, the management of institutions must strengthen the control of funds, so as to mention High utilization rate of funds. Based on this, this paper describes the connotation of financial funds management in the financial management of institutions and the role of financial funds management in the financial management of institutions. The main problems and strategies of financial funds management in the financial management of institutions are discussed and analyzed in order to improve the efficiency of the use of financial funds in institutions.*

Keywords: public institution; Financial management; Financial fund management; Function; A problem; strategy.

1. INTRODUCTION

The financial fund management in the financial management of public institutions has the characteristics of wide coverage and comprehensive, so strengthening the scientific management of financial funds of public institutions plays an important role in improving the efficiency of the use of financial funds, and its work effect directly determines the level of financial management of public institutions, and also has a certain impact on the security of public institutions. Therefore, in order to play the role of financial funds of public institutions, the following financial management of public institutions in the financial management of the financial fund management is discussed and analyzed.

2. CONNOTATION OF FINANCIAL FUNDS MANAGEMENT IN THE FINANCIAL MANAGEMENT OF PUBLIC INSTITUTIONS

The financial management of traditional institutions is relatively simple and easy to manage. However, in the new period, the task of public institutions is more difficult and the internal funds are more and more abundant. How to give full play to the effect of the use of financial funds needs to be considered in many aspects, including: (1) special financial funds. Financial special funds are mainly used for a cause of special appropriations and fund expenditure, with the characteristics of special funds, is in order to complete a key project, to promote the development of the cause and the special establishment and transfer of a part of the funds, this part of the funds in the public institution financial funds occupy a larger proportion, and in the process of financial special funds management, the need to focus on the problem is financial Whether government funds are used effectively, whether they are misappropriated or occupied, and whether they are wasted. Because of its special fund special features, so in the use of funds and control of audit supervision strength. (2) Budgetary funds. From the purpose of financial fund management in the financial management of institutions, the purpose of fund management is to ensure the effective use of funds at the same time, to ensure the standardization and rationalization of funds in the process of use, and to do a good job in all aspects of supervision and management, in short: effective process and efficient results. Every year, public institutions will do the next year's budget management. Especially from the current direction of the reform of public institutions, on the financial management system of revenue and expenditure, the appropriations of extrabudgetary funds are gradually compressed. Therefore, budget funds have become the key to realize funds management, and in the process of management, it is directly related to the realization of the functions of public institutions. (3) State-owned assets. State-owned assets belong to the weak link of fund management, and the management of state-owned funds of institutions is an important content in the fund supervision of institutions. In the actual operation process, regular inventory is mainly carried out to ensure the fund safety of state-owned assets. In the regular inventory process, the illegal operation and use of funds are recovered and checked to prevent the loss of funds and guarantee the capital The efficiency of gold use.

3. ANALYSIS OF THE FUNCTION OF FINANCIAL FUNDS MANAGEMENT IN THE FINANCIAL MANAGEMENT OF PUBLIC INSTITUTIONS

The function of financial fund management in the financial management of institutions is mainly manifested as:

1) We will increase efficiency in the use of government funds. In the past, the financial institutions remained in the state of accounting light management, which directly led to the inefficient use of funds. The State Council issued the "Guidance on Promoting the Reform of Public Institutions by classification" pointed out that: In 2020, we will establish a management system with "clear functions, efficient operation, sound governance, and strong supervision", and strive to achieve a public service

system with Chinese characteristics that gives priority to basic services, provides appropriate supply, distributes reasonable structure, and provides fair and just services." So that the financial fund management of public institutions as an important part of financial management has been widely concerned. 2) Curbing corruption. There are three common forms in the use of financial funds: one is to embezzle public funds using the blind Angle of fund management; The second is to squeeze or withhold special funds for extracorporeal circulation. Third, the unit conceals revenue and does not include it in the unified management of the special financial account, or falsely itemize expenditures, sit on receipts and expenditures, and transfer extra-budgetary funds. Only by improving the fund supervision system and strengthening the supervision of the use of funds can we curb the breeding of corruption.

4. ANALYSIS OF FINANCIAL FUND MANAGEMENT PROBLEMS IN THE FINANCIAL MANAGEMENT OF PUBLIC INSTITUTIONS

Based on the influence of various factors, there are many problems in the financial management of public institutions. The author thinks that there are mainly: (1) the use of special funds. In some institutions, the common problem is that the scope of earmark expenditure is vague, which specific expenses can be in the earmark expenditure, and which shall not be in the earmark expenditure, the relevant documents only stipulate the principle, and the specific operation is not clearly stipulated. Due to the complexity and variability of the reality, many financial managers operate with the help of their own experience and subjective will, and some units have the problem of blindly expanding the scope of special fund expenditure. (2) Overexpenditure. The provisions on the management of the use of financial funds in public institutions have made clear provisions on the contents of the declaration of funds, but in fact there is an obvious problem of overspending in the presentation of financial funds, which is mainly manifested as: public institutions in the internal management of the financial funds of various expenses in the examination and approval of internal control is not strict, often appear over the standard and over the scope of expenditure phenomenon. In addition to the current internal financial funds supervision of public institutions is mainly post-accounting, and in the accounting process, the accounting classification is relatively simple, some accounting items are just simple collection, can not accurately reflect the direct relationship between the rest of the budget, resulting in the overall use of financial funds of public institutions is not high. (3) Bill problem. The bills used in the process of financial work usually come from the financial department. There are also some public institutions that purchase or print invoices from themselves. The bills used by public institutions are generally used for regulations Fee collection or business receipts, and in the actual management process of chaos is more prominent. This problem is generally manifested by the lack of strict supervision in the process of bill subscription, receipt and verification, which brings losses to financial funds.

5. ANALYSIS OF FINANCIAL FUND MANAGEMENT STRATEGIES IN THE FINANCIAL MANAGEMENT OF PUBLIC INSTITUTIONS

5.1 Strict the principle of special use of financial funds for public institutions

In the process of the management of financial funds under the financial management of public institutions, the financial funds for designated purposes shall be used strictly in accordance with their prescribed purposes and reflected separately. If a unit has a large amount of capital input and project activities, it shall use the funds according to the different purposes stipulated by the funds themselves and set up a special account at the same time; The use of special funds must be listed independently in the accounting statements, so as to ensure the implementation of the special principles of special funds. In public institutions, investors have the right to use the funds provided according to the intended purpose, so the special funds or investment funds of public institutions should be used in accordance with the regulations.

5.2 Strengthen the budget management of public institutions' financial funds

The main performance is: (1) strict implementation of the approval of the financial department, especially for various supplementary budgets and budget use changes, must strictly follow the budgeting plan. (2) In strict accordance with the budget plan schedule and standard implementation, eliminate all kinds of arbitrary spending and over standard spending behavior, control the implementation node of the budget plan. (3) Give full play to the accounting center's suggestion function on financial budget management and improve the scientific level of financial budget. (4) Focus on the whole-process supervision and management of public institutions' budgets and final accounts and the whole-process publicity of budget implementation, and improve the transparency of the use and management of financial funds through social supervision.

5.3 Implement the separation system of bills

The bill separation system is a mechanism whereby public institutions must adhere to the independent separation of "project establishment, charge, expenditure and inspection". Public institutions shall, in accordance with regulations, turn over all the funds payable and obtained from non-financial appropriations, implement the two-line management of revenue and expenditure, and incorporate them into the comprehensive financial revenue and expenditure plan for unified arrangement. In this way, the operation of contributions will become more transparent, help to control the unreasonable expenditure of units, ensure the orderly conduct of financial inspection and audit work, improve the level of financial funds management in the financial

management of institutions.

5.4 Strengthen the control over the use of financial funds by public institutions

The specific embodiment is: (1) Establish and improve relevant laws and regulations, strictly regulate the management and use of financial funds of public institutions. At the same time, information technology methods should be used reasonably

Financial funds management and use supervision, in the actual use, many common problems are often caused by human causes, so in each link of the use of funds, with the help of modern capital management information system, the complex financial accounting information data analysis and processing, so as to realize the information of financial management of institutions. 2) Establishing and improving the management mechanism for the use of financial funds. On the premise of deepening budgetary management, we will carry out scientific and effective supervision over budget items. For example, special supervisory posts should be set up in the financial department of the unit to avoid various risks in the use of financial funds.

5.5 Fully supervise and manage the financial funds of public institutions

At present, in the supervision process of financial funds of public institutions, finance, audit and accounting firms can be used as the supervision method of financial funds. It is necessary to give full play to the function of audit supervision so as to improve the standardization level of the use and management of financial funds. In the determination of audit content, it should include budget implementation, economic responsibility, income into account, fund management, bill use, asset management, basic fund and special fund use, etc., as the focus of internal audit, to ensure the standard and safety of the use of financial funds.

6. CONCLUSION

To sum up, financial fund management in the financial management of public institutions is an important work. In order to give full play to the role of financial funds in public institutions, it is necessary to optimize the allocation of limited financial funds through the combination of internal management and external supervision, so as to maximize the value of financial funds. Therefore, it is important to analyze the financial fund management in the financial management of public institutions Make sense.

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