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Research on Collaborative Mechanisms between Funding Guarantee and Budget Management in Vocational Colleges

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Abstract: Vocational colleges serve as a vital arena for cultivating technically skilled talent, and their development quality is closely tied to funding assurance mechanisms and the level of budget management. At present, vocational colleges widely face a disconnect between expenditure budgeting and budget target-setting, a mismatch between the timing of fund disbursement and the pace of budget execution, overlapping responsibilities between expenditure supervisory departments and budget accountability entities, as well as a lack of linkage between fund utilization performance and budget adjustment mechanisms. Building a collaborative mechanism integrating funding assurance and budget management—through establishing an integrated forecasting and compilation mechanism, optimizing a diversified fund coordination and scheduling system, improving a cross-departmental collaborative management organizational structure, and refining a performance-oriented dynamic adjustment mechanism—can effectively enhance resource allocation efficiency, invigorate institutional vitality, advance the modernization of the governance system, and provide robust support for the high-quality development of vocational education.

1. Introduction

Vocational education is closely aligned with industrial demands, and its disciplinary structure continues to be optimized and upgraded. During this stage of high-quality development, the demand for technically skilled talent is unprecedentedly strong, and the status of higher vocational education within the national talent cultivation system has become increasingly prominent. Nevertheless, vocational colleges face real-world challenges in the course of their rapid development, including insufficient funding assurance and the need to improve budget management capabilities. As two critical dimensions of financial governance in vocational colleges, the degree of coordination between funding assurance and budget management directly affects institutional quality and sustainable development capacity. Traditional financial management models tend to treat funding assurance and budget management as separate domains, lacking effective coordination mechanisms, which leads to irrational resource allocation and low efficiency in fund utilization. Consequently, building a collaborative mechanism that integrates funding assurance with budget management—

achieving their organic unification and virtuous interaction—has become a pressing issue that vocational colleges must urgently address in the realm of financial governance.

2. Foundation of Collaboration: Theoretical Origins of Funding Guarantee and Budget Management in Vocational College

As the dual pillars of financial governance in vocational colleges, funding assurance and budget management—along with their theoretical connotations and operational mechanisms—directly influence the realization of collaborative outcomes. Funding assurance encompasses the multiple functions of capital raising, allocation optimization, and benefit enhancement, while budget management embodies the characteristics of scientific rigor, standardization, and systematicity in resource allocation. A thorough exploration of the theoretical foundations and intrinsic logic underlying both dimensions helps to accurately grasp the theoretical basis and practical direction for constructing the collaborative mechanism, thereby laying a solid theoretical groundwork for subsequent problem diagnosis and mechanism optimization.

2.1 Conceptual Connotations and Functional Roles of Funding Guarantee

As a core element of financial management in vocational colleges, funding assurance refers to the institutional and management system established to ensure the normal operation and high-quality development of institutions through multi-channel fundraising, scientific allocation, and efficient utilization of funds. Its connotation is primarily reflected in three aspects: the diversification of funding sources, the rationality of the allocation process, and the evaluability of utilization outcomes. From the perspective of funding sources, funding assurance in vocational colleges encompasses multiple channels including government appropriations, institutional revenues, social donations, income from school-enterprise cooperation, and technical services, forming a funding model in which fiscal support and market-based fundraising coexist. From the perspective of allocation mechanisms, funding assurance emphasizes the coordinated arrangement of capital inputs based on factors such as institutional scale, disciplinary layout, and development planning, so as to achieve optimized resource allocation.

Funding assurance fulfills three core functions in the development of vocational colleges. The first is to serve as a foundational support by providing necessary financial inputs for key areas such as teaching and scientific research, campus infrastructure, and faculty development, thereby ensuring that institutional conditions meet basic requirements. The second is to play a role in guiding development by directing fund flows to encourage institutions to optimize their program offerings, elevate their academic standing, and enhance their service capabilities, so that vocational education can better align with the economic and social needs of local communities. The third is to function as a quality guarantee by establishing funding assurance mechanisms linked to institutional quality and performance, incentivizing colleges to improve the quality of talent cultivation and the level of social services, and driving vocational education toward connotative development.

2.2 Theoretical Foundations and Operational Mechanisms of Budget Management

Budget management theory is rooted in public finance and management accounting, forming a theoretical system centered on optimized resource allocation, performance-oriented management, and risk control. The New Public Management theory provides important theoretical guidance for budget management in vocational colleges, emphasizing the improvement of public resource utilization efficiency through the introduction of market mechanisms and performance management concepts. Principal-agent theory reveals the problems of information asymmetry and incentive incompatibility inherent in budget management at vocational colleges, providing a theoretical basis for refining budget supervision and evaluation mechanisms. Modern budget theory — particularly emerging budgetary concepts such as zero-based budgeting and performance budgeting — offers methodological support for innovation in budget management at vocational colleges, driving the transformation of budget management from the traditional input-oriented approach toward a results-oriented one [1].

The budget management operational mechanism of vocational colleges consists of four interrelated stages: preparation, execution, supervision, and evaluation, forming a closed-loop management process. The preparation stage transforms institutional development strategies into specific fund allocation plans through steps such as demand analysis, goal determination, and resource calculation. The execution stage establishes systems for hierarchical authorization, process control, and dynamic adjustment to ensure budget goals can be implemented and achieved. The supervision stage relies on multi-channel systems including internal auditing, external supervision, and social oversight to prevent deviations and risks during budget execution. The evaluation stage uses performance assessment methods to comprehensively evaluate budget execution results, providing decision-making basis for the next round of budget formulation. This mechanism embodies the scientific, standardized, and systematic characteristics of modern budget management.

3. Constraints of Collaboration: Real-World Shackles in Funding Guarantee and Budget Management of Vocational Colleges

Vocational colleges currently encounter a series of practical difficulties in the coordinated advancement of funding assurance and budget management, which not only impede improvements in resource allocation efficiency but also affect the realization of institutional quality and development goals. From the disconnect between funding forecasting and budget target-setting, to the mismatch between fund disbursement and execution progress, from the overlapping and misaligned departmental responsibilities to the fragmentation between performance evaluation and adjustment mechanisms—these deep-seated problems expose the limitations of traditional financial governance models and urgently call for resolution through innovation in collaborative governance mechanisms.

3.1 Disconnection between Funding Forecasting and Budget Goal Setting, Leading to Ineffective Implementation of Development Plans

Vocational colleges widely exhibit problems of oversimplified methodology and information asymmetry in the funding forecasting process. Funding forecasts are primarily derived through linear extrapolation based on the prior year's revenue and expenditure, lacking comprehensive consideration of key factors such as changes in enrollment scale, adjustments to disciplinary structure, and capital construction investment requirements. The process of setting budget targets tends to operate independently of funding forecast results, drawing more heavily on higher-level policy directives and leadership development aspirations while disregarding the practical constraints of funding availability. This disconnect is particularly pronounced in core areas such as program development, faculty recruitment, and equipment procurement. As shown in Table 1, significant differences exist between funding forecasting and budget target-setting in terms of their focal concerns, temporal orientation, and risk considerations, and the inconsistency in their goal orientation directly compromises the scientific basis of resource allocation. Funding forecasting places greater emphasis on the stability and sustainability of funding sources, whereas budget target-setting focuses more on meeting expenditure needs and realizing development visions. This misalignment of objectives frequently gives rise to a contradictory situation during budget compilation that may be described as "aspirations far exceeding realities," severely constraining the effective implementation of development plans [2].

Table 1 Comparative Table of Differences Between Funding Forecasting and Budget Goal Setting

Comparison Dimension	Funding Forecasting Goals	Budget Goal Setting
Focus Areas	Accuracy and accessibility of funding sources	Rationality and development orientation of expenditure needs
Time Orientation	Trend continuation based on historical data	Future development goal orientation
Risk Consideration	Emphasizing prudence and avoiding funding gaps	Pursuing aggressive advancement and achieving breakthrough development
Constraining Conditions	Subject to policy environment and market change constraints	Driven by development strategies and competitive pressures
Adjustment Mechanism	Relatively rigid, limited adjustment range	Relatively flexible, adjustable according to needs

3.2 The Imbalance between the Timing of Fund Disbursement and the Progress of Budget Execution, Constraining Project Implementation Efficiency

The funding sources of vocational colleges exhibit a diversified character, which results in marked differences in the timing of fund arrival across various categories of expenditure. Although fiscal appropriations are approved and issued at the beginning of the year, actual disbursements are often made in batches and are subject to uncertainty due to the influence of fiscal budget execution progress. Tuition fees are generally collected in a concentrated manner at the start of each semester, while payments from school-enterprise cooperation arrangements are received in installments in accordance with project progress. Budget execution is typically premised on idealized assumptions regarding fund availability and fails to adequately reflect the actual temporal distribution of incoming funds. This temporal mismatch is particularly pronounced in large-scale capital construction projects and equipment procurement projects arranged at the beginning of the year—funds have yet to arrive when a project needs to be launched, yet by the time the funds are in place, the optimal window for construction or procurement has already passed [3].

As illustrated in Figure 1, a pronounced misalignment is evident along the timeline between fund disbursement and budget execution, causing the continuity and coordination of project implementation to be severely compromised. The temporal mismatch directly disrupts the rhythm of project advancement, forcing delays in critical construction tasks, causing missed opportunities for equipment procurement, and resulting in the failure of staffing plans. More seriously, the contradictory phenomenon of idle funds coexisting with fund shortages occurs with considerable frequency, simultaneously reducing fund utilization efficiency and undermining the realization of projected project outcomes. This plunges vocational colleges into the predicament of "having funds when they are not urgently needed, yet lacking funds when they are urgently needed," severely constraining improvements in institutional quality and overall strength.

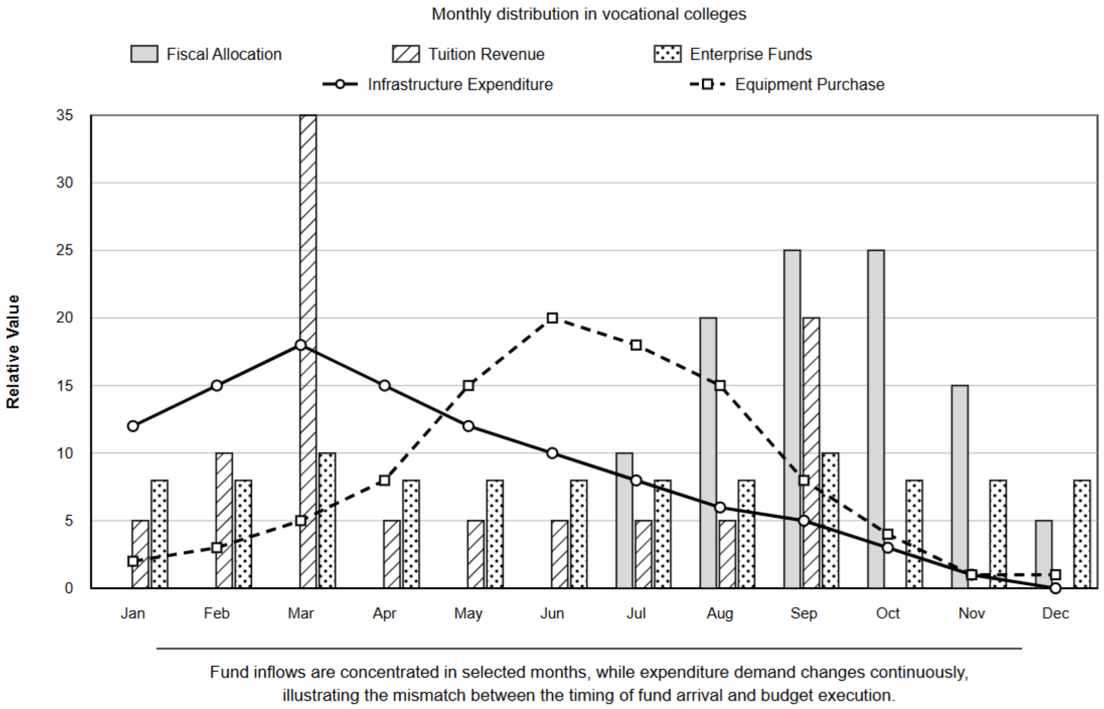

Figure 1: Temporal Mismatch Diagram between Fund Arrival and Budget Execution in Vocational Colleges

3.3 Overlapping Responsibilities between Funding Supervision Departments and Budget Accountability Entities, Making Management Responsibility Boundaries Unclear

Within the financial management system of vocational colleges, there is a conspicuous overlap in the delineation of responsibilities between funding supervisory departments and budget accountability entities, giving rise to a complex multi-headed management structure. As the core funding supervisory body, the Finance Department bears responsibilities related to centralized fund management and oversight, with primary responsibility for supervising budget execution progress and reviewing compliance in expenditure reimbursement and fund utilization. Secondary colleges and functional departments, as budget accountability entities, are responsible for specific budget compilation and execution tasks [4–6]. In practice, this dual management model leads to blurred boundaries of responsibility, particularly in areas such as special fund management, large-sum fund approval, and cross-departmental coordination, where the problem of overlapping responsibilities is especially pronounced. There exist overlapping zones between supervisory and accountability parties with respect to information communication, process linkage, and responsibility attribution. As shown in Figure 2, multiple management entities have overlapping responsibility zones within the same domain, rendering a clear and unambiguous delineation of management responsibilities exceedingly difficult.

Overlapping responsibilities directly lead to reduced management efficiency and difficulties in accountability. In terms of management efficiency, repeated approval procedures and fragmented management are widespread—the same sum of funds often has to go through repeated approvals across multiple departments, which noticeably lengthens the fund disbursement cycle and reduces budget execution efficiency. In terms of accountability, once instances of improper fund utilization or budget deviation occur, the departments involved frequently shift blame onto one another, making it difficult to precisely define responsibility. This situation impedes the timely resolution of problems and the improvement and refinement of institutional mechanisms. Overlapping responsibilities also give rise to poor information transmission and rising coordination costs, as departments often operate in silos to safeguard their own authority and jurisdiction, lacking adequate communication among themselves. The absence of effective communication and coordination mechanisms leads to a marked decline in overall management effectiveness.

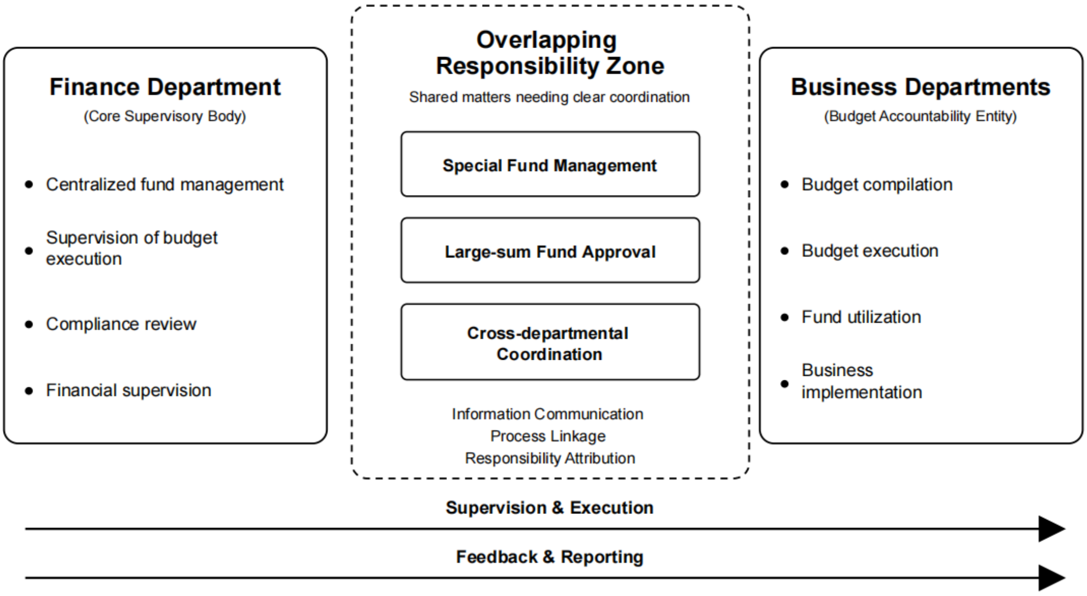

Figure 2 Responsibility Overlap Diagram Between Funding Supervision and Budget Accountability in Vocational Colleges

3.4 Lack of Coordination between Funding Usage Performance and Budget Adjustment Mechanisms, Leading to Persistently Low Fund Allocation Efficiency

There is a lack of organic linkage between the performance evaluation system for fund utilization and the budget adjustment mechanism in vocational colleges, resulting in a fragmented state in which "evaluation remains evaluation and adjustment remains adjustment." Performance evaluation results tend to remain at the level of summary reports and are difficult to translate into a scientific basis for budget adjustments, while budget adjustments rely more heavily on historical inertia and subjective judgment, disregarding the disparities in fund utilization effectiveness revealed by performance evaluations. This absence of linkage is particularly pronounced in key areas such as program development, equipment renewal, and faculty training — high-performing projects fail to receive corresponding preferential fund allocation, while low-performing projects continue to maintain their existing budget scales. The disconnect between performance evaluation and budget adjustment is also reflected in a temporal misalignment: performance evaluations typically lag behind budget execution cycles, while budget adjustments lack forward-looking consideration of performance expectations, creating a temporal gap [7].

The absence of a linkage mechanism leads to inertia and rigidity in fund allocation—high-quality projects struggle to advance smoothly due to funding shortages, while budgetary protection allows inefficient projects to continue operating indefinitely. This situation gives rise to structural imbalances in resource allocation, not only wasting limited institutional resources but also causing missed opportunities to enhance institutional quality. More seriously, the disconnect between performance and adjustment weakens the incentive and constraint functions of performance evaluation. Departments attach insufficient importance to performance evaluations, and the phenomenon of perfunctory compliance is widespread, further exacerbating the decline in fund allocation efficiency. The inefficient allocation problems that have accumulated over time gradually evolve into structural obstacles constraining the sustainable development of vocational colleges, undermining improvements in their overall competitiveness.

4. Value of Collaboration: Demonstrating the Significance of Collaborative Mechanisms Between Funding Guarantee and Budget Management in Vocational Colleges

Establishing collaborative mechanisms between funding guarantee and budget management is both a realistic path to solve current problems and an important strategic measure to promote high-quality development in vocational colleges. Constructing this collaborative system can fundamentally improve resource allocation efficiency and financial management capabilities, significantly enhance institutional vitality and core competitiveness, and comprehensively promote connotative development and governance system modernization. The significance of this mechanism is not limited to technical improvements but marks a profound renewal of financial governance concepts and fundamental transformation of educational models in vocational education.

4.1 Beneficial for Improving Resource Allocation Efficiency and Financial Management Level

Collaborative mechanisms organically combine funding guarantee and budget management, achieving precise matching of fund supply and demand, fundamentally reversing the fragmentation and inefficiency of resource allocation in traditional financial management. Through coordinated planning of funding forecasting and budget preparation, vocational colleges can formulate reasonable expenditure plans based on clear funding guarantee expectations, avoiding disorderly expansion or overly conservative contraction. Synchronizing fund arrival timing with budget execution schedules eliminates the contradiction of concurrent fund idleness and shortages, improving fund turnover rates and usage efficiency. Clarifying functional boundaries between supervision departments and accountability entities reduces duplicate approvals and multi-headed management, shortening fund allocation cycles and reducing management costs[8]. Organically linking performance evaluation with budget adjustment constructs performance-oriented resource allocation mechanisms, promoting fund flow toward high-efficiency projects and advantageous areas, achieving dynamic optimization of resource allocation. Collaborative mechanisms also promote transformation of financial management concepts, driving vocational colleges to shift from traditional input-oriented to performance-oriented approaches, improving the scientific, standardized, and refined levels of financial management. This provides solid financial guarantee for sustainable school development.

4.2 Beneficial for Enhancing Educational Vitality and Core Competitiveness

By optimizing the structure of fund allocation and improving utilization efficiency, the collaborative mechanism provides robust support for vocational colleges in unleashing their institutional potential and stimulating innovation vitality. The coordinated operation of funding guarantee and budget management ensures that funding needs for key construction projects are met promptly, promoting development in critical areas such as professional development, faculty training, and equipment updates, enhancing internal development momentum of vocational colleges. Collaborative mechanisms break down inter-departmental funding barriers, promote cross-departmental and cross-professional resource integration, advance deep implementation of innovative models such as industry-education integration and school-enterprise cooperation, expanding development space and cooperation channels for vocational colleges.

Performance-oriented resource allocation mechanisms incentivize all units and individuals to improve work efficiency and service quality, forming positive competitive dynamics of mutual learning and advancement, raising overall educational levels of vocational colleges. Collaborative mechanisms enhance vocational colleges' adaptive capacity to external environmental changes, enabling them to seize development opportunities and resolve development risks through flexible fund allocation and rapid decision responses, occupying advantageous positions in intense educational competition. This continuously strengthens their influence and competitive advantages[9].

4.3 Beneficial for Promoting Connotative Development and Governance System Modernization

The establishment and refinement of the collaborative mechanism drives a fundamental transformation in vocational colleges from extensive, expansion-oriented development toward refined, connotation-based development, providing institutional guarantees for enhancing the quality of talent cultivation and the capacity for social services. The deep integration of funding guarantee and budget management enables vocational colleges to focus more on educational quality and efficiency, prioritizing limited resources for core areas such as faculty development, teaching reform, and research capacity enhancement, driving continuous improvement of overall educational levels[10]. Implementation of collaborative mechanisms requires improving supporting institutional norms and operational processes, optimizing internal governance systems of institutions, and enhancing the scientific nature of decision-making and efficiency of execution. Diversified supervision and evaluation systems and transparent information disclosure systems strengthen the openness and democracy of institutional management, promoting establishment and improvement of modern university systems. Simultaneously, collaborative mechanisms promote modernization transformation of vocational college management concepts and methods, introducing advanced concepts and methods such as performance management, risk prevention and control, and refined management, improving professional competence and governance capabilities of management teams, laying solid foundations for achieving modernization of governance systems and capabilities.

5. Models of Collaboration: Innovative Practices in Funding Guarantee and Budget Management of Vocational Colleges

Through in-depth investigation of typical cases such as Shenzhen Polytechnic University, Luohe Medical College, and Zhejiang Institute of Construction and Technology, we can observe that different types of vocational colleges have made innovative attempts and achieved successful experiences in collaborative mechanism construction. These cases present diversified collaborative models ranging from performance integration to coordination between fundraising and execution, to fusion of management and monitoring driven by intelligent technologies, providing replicable practical examples and development paths for vocational colleges nationwide.

5.1 The "Integrated Funding Assurance and Budget Performance" Collaborative Model of Shenzhen Polytechnic University

Drawing on the solid financial foundation of a total budgetary revenue of 3.242 billion yuan in 2025, Shenzhen Polytechnic University has established an integrated collaborative mechanism that closely integrates funding assurance with budget performance. This mechanism follows the guiding philosophy of "using budget as the driving instrument, performance as the orienting principle, and intelligent management and control as the core," organically linking funding assurance capacity with budget performance evaluation to construct a virtuous cycle system of mutual promotion and mutual regulation. The university has established a full-cycle closed-loop management system encompassing project initiation, budget allocation, project implementation, performance evaluation, and project archiving upon completion, thereby achieving coordinated alignment between funding forecast and budget target-setting.

In terms of funding guarantee, the university optimizes funding input structure based on performance evaluation results, prioritizing funding needs for high-performance projects to form a performance-oriented fund allocation mechanism. In budget management, the university treats funding guarantee capability as an important constraint in budget preparation, ensuring mutual matching between budget goals and funding guarantee realization. The application of intelligent financial control platforms further consolidates this collaborative relationship by real-time monitoring of funding arrival and budget execution progress, promptly identifying deviations and making dynamic adjustments, significantly improving fund usage efficiency and management levels, providing valuable reference for vocational colleges nationwide in funding and budget collaborative management.

5.2 The "Linkage Between Fund Raising and Budget Execution" Collaborative Mechanism of Luohe Medical College

Taking its total budgetary revenue of 2.032 billion yuan in 2025 as the funding base, Luohe Medical College has innovatively constructed a tightly integrated collaborative system linking fund raising with budget execution, effectively addressing the practical challenges faced by medical vocational colleges of diversified funding sources and high demands on budget execution. The key to this system lies in achieving precise coordination between the fundraising plan and the rhythm of budget execution. By establishing a three-tiered linkage fund allocation mechanism operating at monthly, quarterly, and annual levels, the system ensures that the funding needs of core operations such as teaching, scientific research, and medical services are met in a timely manner. In the fundraising process, the college coordinates the timing of fund arrivals from multiple channels — including fiscal appropriations, tuition fees, and medical revenues — in accordance with budget execution time nodes and fund scales, thereby avoiding the simultaneous occurrence of fund idleness and fund shortages.

During budget execution, the university has established dynamic adjustment mechanisms matched with fund arrival situations, promptly initiating supplementary budget procedures when fundraising exceeds expectations, and adjusting expenditure priorities according to urgency when fundraising is insufficient. This coordination is reflected not only in fund operations but also integrated into performance evaluation systems, incorporating both funding procurement completion and budget execution effectiveness into departmental performance evaluations, forming a management structure with clear responsibilities and compatible incentives.

5.3 The "Integration of Fund Management and Budget Monitoring" Collaborative System of Zhejiang Construction Vocational and Technical College

Taking its total budgetary revenue of 1.019 billion yuan in 2025 as the funding base, Zhejiang Construction Vocational and Technical College has built a collaborative system that deeply integrates fund management with budget monitoring, transforming what was originally a decentralized management model into an integrated collaborative governance model. The distinguishing feature of this system lies in the establishment of seamless connectivity between the full process of fund management and the full process of budget monitoring, achieving a high degree of unification between the two in terms of management philosophy, operational procedures, and evaluation standards through the dual guarantee of institutional design and technological means.

In the area of fund management, the college has established a standardized management system covering all key stages including fund forecasting, raising, allocation, utilization, and supervision, with each stage equipped with corresponding control nodes and evaluation indicators aligned with budget monitoring requirements.

In budget monitoring, the university has constructed a three-in-one monitoring system combining real-time monitoring, regular analysis, and dynamic early warning, incorporating various types of funding management data into monitoring scope to form a comprehensive, multi-layered regulatory network. The integration and collaboration are reflected in three dimensions: information sharing, process connection, and unified responsibility. Through establishing unified information platforms, real-time sharing of funding management data and budget monitoring data is achieved; through optimizing business processes, organic connection between funding management operations and budget monitoring requirements is ensured; through clarifying responsibility boundaries, overlapping management responsibilities and monitoring blind spots are prevented[11].

5.4 Comparative Analysis of Typical Case Collaborative Models

Through in-depth analysis of the collaborative models of three typical vocational colleges, we find that different types of institutions exhibit significant differentiated characteristics in funding guarantee and budget management collaboration. Shenzhen Polytechnic University, with its robust funding foundation, emphasizes intelligent technology-driven integrated management; Luohe Medical College, combining medical education characteristics, emphasizes coordinated management of diversified funding sources; Zhejiang Institute of Construction and Technology highlights integrated development through institutional construction. As shown in Table 2, the three institutions have obvious differences in budget scale, collaborative focus, and technology application, but all have achieved effective collaboration between funding guarantee and budget management, providing referenceable practical paths for vocational colleges at different development stages and of different types.

Table 2 Comparative Analysis Table of Collaborative Model Characteristics in Typical Vocational Colleges

Institution Name	Budget Scale (Billion Yuan)	Collaborative Focus	Technology Application Level	Management Innovation Features	Applicable Institution Types
Shenzhen Polytechnic University	3.242	Performance Integration Management	High Intelligence Level	Full Business Chain Closed Loop	Large Scale, Strong Capacity
Luohe Medical College	2.032	Fundraising and Execution Coordination	Medium Information Level	Multi-source Fund Coordination	Professional, Medium Scale
Zhejiang Institute of Construction and Technology	1.019	Management and Monitoring Integration	High Standardization Level	Institutional Process Standardization	Medium Scale, Solid Foundation

6. Strategies for Collaboration: Optimization Pathways for Funding Guarantee and Budget Management in Vocational Colleges

Based on diagnosed problems and accumulated practical experience, vocational colleges should systematically advance collaborative optimization of funding guarantee and budget management by constructing integrated operational mechanisms, optimizing coordination and dispatching systems, establishing collaborative management structures, and improving dynamic adjustment systems. These measures should not only address existing specific conflicts but also focus on forming sustainable long-term mechanisms. Through institutional innovation, technical support, and cultural development, the collaborative capabilities and modernization levels of vocational college financial governance should be comprehensively enhanced.

6.1 Constructing Integrated Mechanisms for Funding Forecasting and Budget Preparation to Enhance Scientific Decision-Making at the Front End

Vocational colleges should establish a unified working platform and standardized procedures for fund forecasting and budget compilation, transforming the traditional separated management model into an integrated collaborative operation. In practical implementation, institutions need to form a joint working group composed of departments including finance, development planning, academic affairs, and human resources, with unified responsibility for fund forecast data collection and budget compilation plan formulation. In the fund forecasting process, a multi-dimensional forecasting model should be established based on historical data analysis, policy environment assessment, and market change anticipation. By collecting key indicators such as the trends in fiscal appropriation changes over the past three years, the patterns of fluctuation in tuition fee revenues, and the growth trajectory of school-enterprise cooperation funds, forecast plans for fund availability under different scenarios are developed[12]. The budget compilation process then takes the fund forecast results as its foundational constraint, and arranges expenditure plans in a rational manner in accordance with the principle of "spending within one's means and giving balanced consideration to all priorities."

Schools also need to establish information sharing mechanisms between funding forecasting and budget preparation. Through unified data collection standards and information transmission channels, both processes should use the same foundational data and analytical frameworks. Regular consultation systems should be established, with quarterly joint meetings to analyze and correct funding forecasting deviations and dynamically adjust budget preparation plans. Forecasting accuracy evaluation systems should be established, controlling forecasting deviation rates within reasonable ranges and using evaluation results as important bases for improving forecasting methods and optimizing preparation processes, forming continuous improvement mechanisms to fundamentally enhance the foresight and scientific nature of decision-making.

6.2 Optimizing Diversified Fund Coordination and Dispatching Systems to Enhance Funding Guarantee Timeliness

Vocational colleges should build a coordinated allocation system encompassing diversified funding sources such as fiscal appropriations, tuition fees, school-enterprise cooperation payments, and social donations, ensuring that various categories of funds are made available on time and as needed through refined scheduling and flexible dispatching measures. In terms of practical implementation, institutions need to establish a fund scheduling center with unified responsibility for the collection, custody, and distribution of all categories of funds, and formulate detailed timetables for fund arrival and expenditure node arrangements. To address the time gap between the approval of fiscal appropriations and their actual disbursement, institutions should establish a fund buffer mechanism and arrange expenditure rhythms in a rational manner to ensure that the funding needs of priority projects receive preferential guarantee. Taking into account the fact that tuition fees are primarily collected during the enrollment period, institutions should implement mechanisms such as installment collection or advance collection to balance the rhythm of fund inflows. With regard to school-enterprise cooperation funds, phased disbursement nodes should be set in accordance with project progress so as to ensure that fund releases remain synchronized with project needs [13].

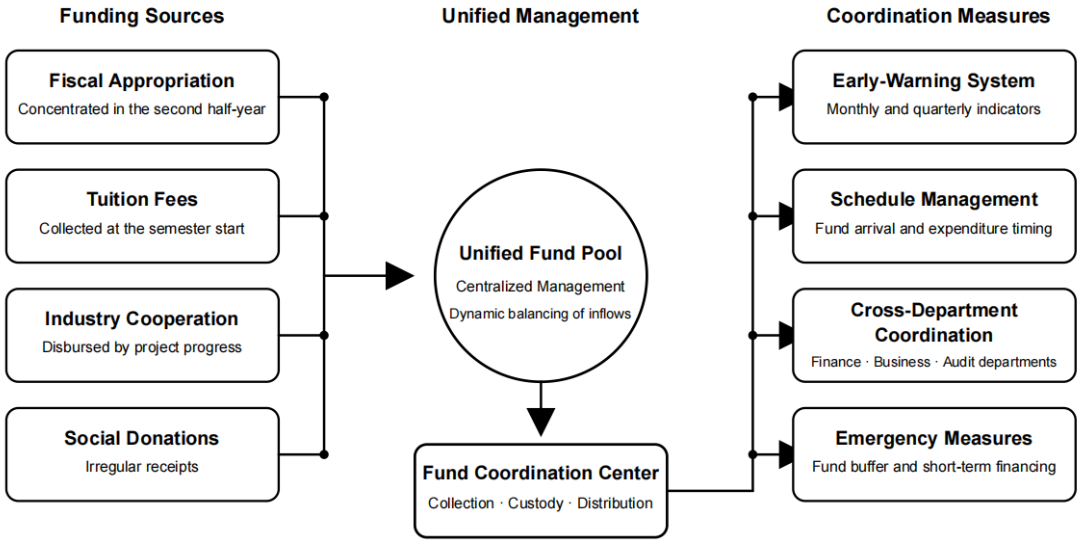

Figure 3 Diversified Fund Coordination and Dispatching System Diagram for Vocational Colleges

As illustrated in Figure 3, the optimized fund coordination and scheduling system achieves unified allocation and dynamic balancing of funds from different sources through the establishment of a fund pool management model. Institutions also need to establish a fund early-warning mechanism, setting monthly and quarterly fund demand early-warning indicators so that when a shortage risk arises for any particular category of funds, emergency allocation procedures can be promptly activated. A cross-departmental coordination mechanism should be established in which the finance department is responsible for fund scheduling decisions, each operational department provides fund demand plans, and the audit department conducts compliance supervision, forming a scheduling network with clearly defined responsibilities and rapid response capability, effectively resolving the temporal mismatch between fund availability and utilization needs.

6.3 Establishing Cross-Departmental Collaborative Management Organizational Structures to Strengthen Execution Process Standardization

Vocational colleges should build a cross-departmental collaborative management organizational structure centered on a financial governance committee, with clearly defined boundaries of responsibility and collaborative relationships among departments in the areas of funding assurance and budget management[14]. In terms of specific structural design, institutions need to establish a financial governance committee with the president serving as director, the responsible vice president as deputy director, and the head of the finance department as secretary-general, with overall responsibility for coordinating major matters relating to funding assurance and budget management across the institution. Under the committee, three specialized working groups should be established — a budget compilation working group, a fund scheduling working group, and a performance evaluation working group — led respectively by the finance department, the development planning department, and the audit department, with the participation of relevant departments including the academic affairs department, the human resources department, the logistics department, and the various secondary colleges. Each working group, in accordance with the principle of "whoever is in charge is responsible, and whoever uses the funds is subject to supervision," should establish a clear system of responsibility division and standardized operational procedures.

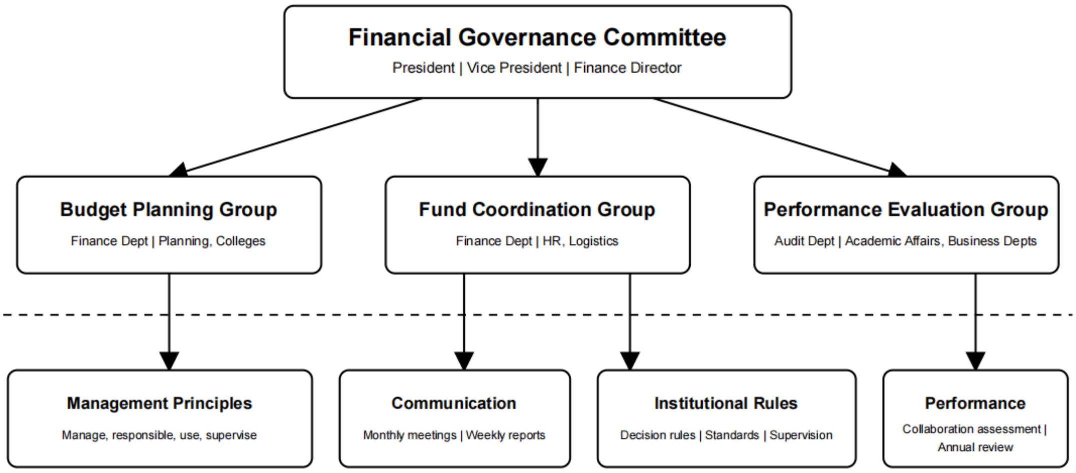

Figure 4 Cross-Departmental Collaborative Management Organizational Structure Diagram for Vocational Colleges

As shown in Figure 4, cross-departmental collaborative management organizational structures rely on vertical hierarchical management and horizontal coordination to construct management systems with clear responsibilities and efficient operations. Schools need to establish regular communication mechanisms, such as monthly meetings of financial governance committees and weekly progress reports from working groups, to ensure timely and accurate information transmission. Collaborative management institutional norms should be formulated, clarifying departmental meeting rules, decision procedures, execution standards, and supervision requirements. Collaborative performance evaluation systems should be established, incorporating inter-departmental collaboration effectiveness into annual assessments. Through reward and punishment incentive mechanisms, departments should be encouraged to actively participate in collaborative management, effectively avoiding responsibility overlap and mutual blame-shifting, ensuring standardized and orderly operation of all funding and budget management processes.

6.4 Improving Performance-Oriented Dynamic Adjustment Mechanisms to Promote Resource Allocation Precision

Vocational colleges should establish a dynamic budget adjustment mechanism driven by performance evaluation results as its core impetus, achieving precise targeting and efficient utilization of resource allocation through a quantitative indicator system and differentiated incentive measures. In practical implementation, institutions need to build a performance evaluation framework encompassing four major dimensions — teaching quality, research level, social services, and management effectiveness — with clearly defined key assessment indicators such as talent cultivation quality, employment rate, and awards received in skills competitions. Institutions should conduct quarterly data collection and analytical assessment work, and implement a budget adjustment approach of "increasing allocations for high performers and reducing them for low performers" based on performance evaluation findings, raising the budget proportion for departments and projects with outstanding performance in the following year, while reducing funds or redirecting fund utilization for departments and projects with poor performance [15].

Institutions should establish a performance early-warning and immediate adjustment mechanism whereby, upon the identification of significant deviations in quarterly performance evaluations, budget adjustment procedures are promptly activated to correct deviations in the execution process through reallocation of funds. Incentive measures for performance improvement should be put in place by establishing a performance enhancement reward fund to provide additional financial support to departments that demonstrate notable improvement within a specified timeframe. A performance interview system should be formulated to conduct interviews with the heads of departments that have failed to meet performance standards for two consecutive quarters, urging them to develop and implement performance improvement plans. A performance information disclosure system should be established to regularly publish performance evaluation results and fund adjustment situations for each department, enhancing the transparency and credibility of budget adjustments, fostering a performance-oriented atmosphere of resource allocation, and driving all departments across the institution to proactively improve work quality and fund utilization effectiveness.

7. Conclusion

The construction of collaborative mechanisms between funding guarantee and budget management in vocational colleges is a systematic project that requires in-depth analysis of realistic problems, learning from typical practical experiences, and coordinated advancement of various optimization measures. Through establishing scientific and reasonable collaborative mechanisms, resources can be effectively integrated, fund usage efficiency can be improved, and the educational vitality and competitiveness of vocational colleges can be enhanced. The successful implementation of collaborative mechanisms requires not only comprehensive institutional design and technical support, but also transformation of management concepts and reshaping of organizational culture. In the future, theoretical research should be further deepened, practical exploration enriched, and the operational models of collaborative mechanisms continuously improved to promote sustained enhancement of financial governance capabilities and levels in vocational colleges, to provide more solid financial guarantees for the high-quality development of the vocational education sector.

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