

Analysis of financial and tax risks and countermeasures of administrative institutions

*Yelong Jin**

Chengdu Jincheng College, China

ABSTRACT

Administrative institutions undertake a variety of administrative functions, with the nature of public welfare, which promote social and economic development, in public health, education, scientific research and other public professional services. With the further development of China's market economy, administrative institutions are faced with complex and changeable internal and external environment. At this stage, there are still some problems in the management of financial and tax revenue in China's administrative institutions, which affect the orderly development of financial and tax work. This paper analyzes the common problems of financial taxation of administrative institutions and puts forward its countermeasures, in order to provide reference for the development of the industry and further provide help for the stable and healthy development of administrative institutions.

Key words: Administrative Institutions; Fiscal and Tax Work; Budget Management System; Internal Control; External Supervision

1 INTRODUCTION

Financial and tax work can carry out comprehensive fund planning for the development of public institutions, which is an important part of the internal management of administrative institutions, which is directly related to the economic operation and maintenance of public institutions and tax expenditure. Therefore, when the financial and tax work is problematic, the overall operation and maintenance of administrative institutions will be seriously affected. With the constant change of social and economic environment and the continuous adjustment of national macro policies, many administrative institutions have some problems in the financial and tax work [1]. In order to avoid the financial and tax risks of administrative institutions, it is particularly important to analyze the necessity of management, common problems and countermeasures. Therefore, how to optimize the financial and tax work system is a problem worth thinking about at present [2].

2 THE MAIN PROBLEMS OF FISCAL AND TAX WORK OF ADMINISTRATIVE INSTITUTIONS AT PRESENT

2.1 The construction of fiscal and tax budget management system is not perfect

At present, many public institutions in our country have some deficiencies in the preparation and implementation of the financial tax system, lack of clear management standards. The financial department is mainly responsible for the budget preparation work, and other departments are not involved enough, and there is no linkage effect between departments, which may lead to some loopholes in the budget preparation process [3].

The financial and tax budget preparation methods of many administrative institutions are relatively lagging behind, and have not been combined with the actual work status of public

institutions and formulated corresponding indicator systems, making the budget preparation content divorced from the actual development of administrative institutions, difficult to effectively implement in the specific implementation process, increasing the risk of budget management, affecting the smooth development of budget preparation work [4]. At the same time, at the execution level, individual administrative institutions lack a sound internal assessment mechanism and cannot guarantee the professional level of staff, resulting in frequent illegal use of funds during budget implementation, which will lead to serious financial and tax risks for the unit. In addition, the arbitrariness of budget implementation will also cause the executive to violate the rules of operation, which greatly reduces the level and quality of financial management, and makes administrative institutions fall into a development dilemma.

2.2 Bill management and tax collection are not standardized

The cornerstone of fiscal revenue work is the bill. At present, some administrative institutions are not perfect enough in the bill management system, which leads to certain defects in the bill management. At the level of internal audit and financial revenue, it is easy to produce certain errors at the level of bill management, which makes it difficult to determine the responsibility of bill management, and the accuracy and effectiveness of bills are uncertain. The staff of some administrative institutions do not know enough about the changes in the content of tax policies, and can not be managed according to the current tax standards and collection standards, which affects the smooth development of the financial tax work of administrative institutions [5]. In addition, China's tax law system is not perfect, administrative institutions related management personnel in the work lack of due basis, tax payment is not supported by reference standards, but also weaken the staff's sense of work responsibility.

2.3 Insufficient internal control management

Internal control is the key to avoid corruption in the financial and tax links. Although administrative institutions under the guidance of the Ministry of Finance in the new era actively carry out the internal control construction activities of the financial system to improve the strength of risk prevention and control and the level of internal control, some units still have the problem of weak internal control, which is related to the failure to understand the significance of internal control, inefficient organization and leadership, poor system construction and other factors. It has affected the effectiveness of financial and tax administration of administrative institutions.

Some administrative institutions have not fully integrated the business of the unit at the internal management level, there is a certain disorder in management, there are certain loopholes in internal management, the lack of necessary supervision mechanism from the internal management level, or the supervision mechanism has not fully played the corresponding role [6]. The internal audit of public institutions focuses on the level of financial revenue and expenditure, and the audit of the implementation of major financial policies and tax administration is insufficient.

2.4 Defects exist in the external supervision system

Although the financial and tax work belongs to the internal management of administrative institutions, it can be divided into internal management and external implementation of two parts, both of which need to be supervised. First of all, many administrative institutions rely on external organizations for internal supervision, and can not perform internal supervision well, which increases the probability of internal financial risks in administrative institutions [7]. Secondly, in terms of external execution, due to the extensive scope of work of administrative

institutions and the emergence of many new business projects in recent years, the previous external execution supervision system could not fully cover all business projects, resulting in a supervision blind spot, and it was easily affected by false information during the supervision process, resulting in ineffective supervision. Focusing on the above two manifestations, administrative institutions must carry out the reform of the supervision system to make it complete.

2.5 The cultivation of financial talents is not emphasized

In the development of fiscal and tax administration in administrative institutions, there are high requirements for the professional quality and professional ability of financial personnel. Professional talents are indispensable in the financial and tax management of administrative institutions. Only talents who understand theory, dare to innovate, are good at service and can manage can prevent risks, control costs, reduce costs and standardize operations in the process of collecting, mining and using financial and tax data [8]. Nowadays, the ability of most financial personnel is mixed, which reduces the quality of professional management team construction, and it is difficult to take actions to complete the task of fiscal and tax management in accordance with the objective conditions such as legal requirements, reform trends, and development needs, blocking the benign development of financial and tax management activities of administrative institutions.

3 THE WAYS TO IMPROVE THE FISCAL AND TAX WORK OF ADMINISTRATIVE INSTITUTIONS

3.1 Improve the fiscal tax budget management system and strengthen the fiscal tax budget management

In order to avoid large deviation in budget, administrative institutions need to consider many factors when developing budget. Therefore, the administrative institutions should correct the problems in a timely manner, and timely discover the discrepancies between the budget and the reality, so as to reduce the differences or deviations between the actual capital needs and the budget required for various business activities [9]. Such as administrative institutions in accordance with the relevant laws of the state, after referring to the financial department and the superior competent department issued the grant certificate, deduct the relevant business income, reduce the degree of deviation between financial accounting and grant recognition.

At the same time, in view of the situation that business contracts take a long period to settle, and the settlement amount cannot be accounted for, administrative institutions should comply with the principle of matching business operating income and expenses, and clarify the income of projects in the current quarter. Annual business cost expenditure is deducted from financial subsidy income, and annual business project income is added. This method can directly calculate the difference between the accounting recognized project income and the actual appropriation.

When carrying out budget work, administrative institutions should master their own development, constantly improve the preparation process, adjust the project implementation process according to the development and changes, correct and adjust the reported budget deviation in time, and effectively improve the budget management ability on the basis of meeting the needs of budget preparation. At the same time, when the public institution prepares the corresponding budget plan, it should also carry out a detailed investigation and

record of the implementation of different projects, so as to effectively improve the budget management ability on the basis of meeting the needs of budget preparation.

3.2 Standardize the bill management and optimize the tax payment process

To optimize the management of internal bills of administrative institutions, it is necessary to focus on the management of bills related to taxation. Continuously optimize the destruction, storage, issuance, inspection, purchase, supervision and management of bills. For business activities that are not included in the scope of tax payment, accounting bills are issued when funds are collected and disbursed, which are used as original vouchers for financial management and provide accounting basis for financial work. In the use of the Ministry of Finance unified management of bills, while regulating the issuance, receipt and destruction of bills. Explore the construction of electronic bills, combined with the current development status of accounting informatization, make full use of various advanced accounting information technologies to optimize the source management and control of financial bills, track and supervise the use of bills, realize automatic write-off in bill management, and improve the ability of electronic billing [10]. Special management for some special instruments, such as settlement notes, non-tax receipts and other instruments.

According to the problems of bill management arising from the fiscal and tax work of administrative institutions, standardized management regulations need to be promulgated to ensure the efficient and smooth development of fiscal and tax bill management on the basis of proficient knowledge of relevant laws and regulations. At the same time, it is necessary to allow tax managers to clarify the requirements of the state regarding taxation, and regularly popularize professional knowledge, so that the relevant people can clearly understand the basic concepts, boundaries and principles of taxation, and effectively promote the optimization and improvement of bill management. At the same time, it is necessary to allow tax managers to clarify the requirements of the state regarding taxation, and regularly popularize professional knowledge, so that the relevant people can clearly understand the basic concepts, boundaries and principles of taxation, and effectively promote the optimization and improvement of bill management.

3.3 Improve the internal and external supervision and management system, and improve the transparency of fiscal and tax work

From the perspective of internal supervision, administrative institutions should continuously optimize the internal supervision system, build corresponding audit departments, and be uniformly responsible for supervising the tax work of the units. In addition, it is also necessary to strengthen the mutual supervision between departments and constantly strengthen the contact between different departments, so as to achieve the mutual supervision effect between different departments [11]. For example, in the process of budget preparation, the financial department needs other departments to review the final preparation results. At the same time, it is also necessary to play the core role of the leadership of administrative institutions, and the relevant documents involving the financial department need to be inspected by the management.

From the perspective of external supervision, administrative institutions not only need to take the initiative to disclose financial and tax information, but also need to build a sound feedback mechanism, such as the Internet channel to build an information evaluation platform, based on the public's doubts about tax work, administrative institutions need to timely answer.

3.4 Improve the quality of financial personnel and establish a performance appraisal mechanism

In the financial and tax work of administrative institutions, business skills training activities are carried out to improve the professional quality and ability of staff, so that they can realize their own value in the work and develop a good working attitude. In view of the current problems of financial and tax staff, education in national tax policies and legal policies can be carried out, and targeted educational activities can be used to make them grasp the financial and tax information in the first time, and apply this in their post work to improve the effect of financial and tax work [12].

Administrative institutions can gather social resources to strengthen personnel training, make up for the lack of professional personnel training in relevant units, but also provide opportunities for financial and taxation management personnel to study further, effectively improve the education, ability and age of the financial and taxation management team, so that the financial and taxation management team can better solve specific problems.

Administrative institutions can also promote the development of financial and tax management personnel through human resource management, in addition to regular training, can also introduce a competition mechanism, encourage workers in relevant positions to be proactive, eliminate the prevarication slip, shirking responsibility and other negative psychology, so that the moral cultivation of talents has been improved, reduce the probability of corruption of financial and tax related staff, and then create a good financial and tax work atmosphere. Common problems of finance and taxation should be solved on the basis of improving the innovation, moral and professional qualities of the staff at the post.

4 CLOSING REMARKS

To sum up, as a special social organization, administrative institutions have important social value, and the quality of their fiscal and tax work is one of the key contents related to social construction and the development of people's livelihood. However, when some administrative institutions implement the relevant fiscal and tax work, they cause various tax problems based on various subjective and objective factors. Therefore, faced with the current financial and tax work that does not adapt to the modern environment and has various problems, administrative institutions should actively carry out deepening reform. In view of the current problems, we can provide institutional guarantee for fiscal and tax administration by improving the fiscal and tax budget management system. Standardize the management of financial and tax related bills, improve the level of internal control and external supervision of administrative institutions, improve the assessment mechanism of tax satisfaction, pay attention to the cultivation of financial and tax management talents, and strengthen the information construction of financial and tax management, and then solve the common problems of financial and tax related units. The work of fiscal revenue became more perfect and more in line with the modern environment, gave full play to its social function, and promoted the social development of our country.

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