

Comparative Study on the Education Informationization of Participatory Budget Management System between China and Abroad

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Abstract. The Third Plenary session of the 18th stressed that governance must be scientific and effective, in line with the modern standard. Therefore, a modern financial system must be established in China to achieve budget transparent. In 2015 the government work report to the central and local government budget request, in addition to the statutory classified information, all the department's budget and final accounts report to the public, accept the oversight of citizens. It is to our country government budget the public put forward higher request, it not only requires the budget idea needs to change. It requires preparation and operation mode of the budget is more open, transparent and normative, establish the real public finances, to satisfy the citizen demand for government to provide public products and services.

Introduction

This study initially analyses the status of participatory budget management in China and abroad; it then reviews the theoretical and empirical literatures on the subject in China and abroad. Above all, it processes the comparison and analysis, furthermore, presents the final conclusions of the research. There are four chapters. Chapter one is comprised of the introduction, which presents the background to this project, the research significance, and so on. Chapter Two details the literature review and focuses on the theoretical and empirical research in this field in China. The third chapter deals with the theoretical and empirical research in Participatory budget in other countries, such as Brazil, India and Germany. Chapter four presents the concluding remarks, limitations and offers suggestions for future studies.

Participatory Budgeting in China

The Typical Pattern of Participatory Budgeting Practice in China. 18 the third plenary session put forward to build a comprehensive standardized modern budget system, open and transparent. This is the foundation of the national management system and management ability of modern and important symbol, is to strengthen the budget constraint, standardize the government behavior, implement effective system of supervision, the Quan Li Guan into the cage of major reform measures. With budget system reform gradually thorough, since 2005, the parts of our country started the participatory budget pilot, and formed a distinctive pattern of practice. This article selects the which is the typical pilot areas, to the brief analysis of the model.

According to the National People's Congress in the process of government budget intervention classification, one kind is no intervention of National People's Congress, only let citizen involvement, to choose of construction project, the main representative region of wuxi and Harbin; Another kind is to strengthen the supervision of the budget of National People's Congress, most citizens and people involved in the budget review and modify, and the implement process supervision, again for possessing main representative area. According to the scope of participatory budget classification, one kind is all public budget after civil discussion, possessing model belongs to the class; Another kind is part of the public budget to the citizen participation in decision, wuxi and Harbin model belongs to the class.

The Practical Results of Participatory Budgeting in China. Through the above three practice situation of participatory budget of local government, it can be seen that results have been achieved, which is mainly manifested in the following four aspects:

First, the participatory budget reform to establish communication platform of government and citizens, the government and citizens more closely, by allowing citizens to participate in government decision-making not only make citizens more understanding and support in the government's work, and help the government work.

Second, the participatory budget reform increased the transparency of government work, help to realize government demands. Participatory budgeting practices allow citizens to participate in the government budget decision-making, supervision and evaluation, fully guarantee the citizens' right to know and participate, reduce the information asymmetry, implements the government information publicity, to some extent, can be carried on the transparency of government of other work. At the same time the whole process of participatory budget transparency and orderly specification can effectively supervise the government behavior.

Third, the participatory budget reform and optimize the social resources allocation, improve the government service efficiency of funds. Citizens to participate in the supervision of the process of budget, limited resources can be used in conformity with the public need to be solved of projects, optimization of fiscal expenditure structure, guarantee the public interest.

Fourth, the participatory budget reform to realize the democracy at the grassroots level. Participatory budget reform is not only a financial reform, but also a great reform for the construction of democracy at the grassroots level. Through the implementation of the participatory budget reform reflected people's autonomy, prompting taken a big step to build a service-oriented government in our country.

Participatory budget request from the citizens to participate in, discuss budgeting, supervision and budget implementation process to evaluate the results of budget participation in the program specification, complete and efficient, make standardization and sequencing of the participatory budget can really play the role of supervision and the government budget. Participatory budgeting process for now, our country is still not enough specification, main performance for most of the pilot areas of participatory budget does not allow citizens to participate in the whole process of budget establishment, execution and supervision, and just let the citizens to participate in the discussions before budgeting, citizens will be out of the budget implementation and supervision of link. This case although citizens to participate in the budget discussion, but for which the government finally selected budget projects, budget, project execution process is completed in accordance with the requirements, and subsequent to completion of the project evaluation could not be sustained. For budget cannot be sustained, in-depth and detailed examination, also cannot avoid the participatory budget eventually become a mere formality, can't play the role of the budget norm, the reasonable.

Participatory Budget of International Practice and Experience

In 1989, the participatory budget originated in Porto, Brazil in 2000 began in Latin America, Asia, Europe and so on all over the world, it's in countries with different characteristics of system program, and adopted many methods. Currently has more than 20 countries and regions try international participatory budget, because of the political differences, of the financial system in history, cultural tradition and participatory budgeting model different characteristics from country to country. From Latin America, Asia and Europe in the three areas, the selection of the participatory budget of a typical country practice patterns, the three countries are Brazil, India and Germany. Brazil as a participatory budget country worth exploring; Typical of India are government organizations to promote participatory budget reform, ngo participation has played a leading role in the budget; Germany as a representative of the developed countries, the pattern has distinguishing feature alone.

Brazil directly involved in the model. Brazil is the origin of the participatory budget, and is the most successful countries implementing participatory budget, the most representative models are

directly involved in the mode of city of Porto alegre. The government from the community to step by step in the whole city integrated public demand, and in the plenary session elected representatives of citizens, or by a representative of the citizens about city institutions engaged in choosing priorities and formulate the government budget decision-making process. Their organizational mechanisms of main components are for neighborhood meeting conference, regional and municipal.

Participatory budget to explore and develop the process of large time span, lasts from march every year to the end of the year, about three-quarters of the time in the process of budget planning. The concrete operation process is divided into the following four stages.

German Model of Planning Group. Participatory budgeting practices in Germany in the late 1990s, as for Europe, the implementation of the participatory budget longest in Germany, the most abundant practice case, participants in the widest range, in addition to the number of political parties and social organizations to support it is also the most.

German participatory budget includes the following three steps: the first step for information disclosure, citizens can obtain, fiscal revenue and expenditure, tax and staff, management and other fixed expenses of specific data; The second step for citizens advice, citizens can survey questionnaire through public meetings or network consulting; The third step for the budget vote, the city council to explain its policies and eventually pass a budget.

German participatory budget is one of the features of establishment of "planning group" solutions for specific issues, the planning group is in the nature of civil jury, mainly has four characteristics: one is citizens on behalf of the neutral attitude. Citizen representatives by random way, for time is short, no promotion or to continue his scruples, therefore less consider their own interests, and take part in the budget in the neutral position; Second, representatives of sources, can use different perspective to view issues, a reasonable consensus;³ it is suggested that highly accepted. Randomly selected to ensure the legitimacy of the planning team is stronger is conducive to some controversial problems solving; Four is suitable for wide use. Double can increase the number of planning group, will not affect results, and thus is suitable for large-scale use.

Conclusion

It will present the concluding remarks and the limitations of this study. In this chapter it also offers suggestions for future studies.

Determine the Implementation Main Body of Participatory Budgeting. From abroad, participatory budget implementation main body is the local government. Government levels at or above the county level, the Brazilian top-down approach is used to promote participatory budget, and other countries have adopted the "bottom-up" approach. For our country should take "bottom-up" approach to promote participatory budget reform, our country is vast, if top-down implementation of resistance increase, rather than starting from the town government, strive for in the municipal government shall step by step.

Give Full Play to the Role of Non-governmental Organizations. Foreign governments in implementing participatory budget, nongovernmental organizations (ngos) play an important role. In some places, non-governmental organizations and even played a direct role in the project, it can spread the government information, supervision and government spending behavior, help the government budget transparency, guarantee citizens' right to know. Non-governmental organizations (ngos), on the other hand, is also responsible for promotion and provide consulting. As a result of the ngo members knowledge level higher than the ordinary citizen, of the government's policy and budget information comprehension is stronger, so while ensure the government services for citizens, promote participatory budget message, so that citizens of the supervision of the government budget.

Adopting Diversified Measures of Participation. Foreign citizen participations are in flexible budget. According to own actual foreign governments will be different in form, for example, by citizens BBS, hearing, open meeting, community groups and administrative council, commission and the questionnaire survey to understand the different needs of citizens. Participate in the budget way were single of our country, the most representative is the "democratic communion" model

possessing. "Democratic communion" model obtained success, although in wen ling practice but can promotional remains to be seen across the country. And "democratic communion" model has been long time consuming, the influence of objective factors such as traffic inconvenience, is uncertain, so we should learn foreign advanced experience, adjust measures to local conditions to develop suitable for the situation of China to participate in the form.

Strengthen the Transparent of Budget Information. Foreign government announced very pay attention to the budget information. The government budget transparency is the precondition of citizen participation, is the key of citizen oversight government budgets. Brazil participatory budgeting experience has shown that participatory budget information disclosure, without first to participate in public. Therefore to establish a detailed real laws, information disclosure system is vital.

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