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Optimization of Comprehensive Budget Management in Public Hospitals

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Abstract

This paper takes Public Hospital A as the research object and uses the case study method to analyse the current situation of Public Hospital A after the implementation of comprehensive budget management. Through field research and interviews, this paper understands the problems existing in all links of comprehensive budget management, analyses the root causes of the problems, and puts forward optimization countermeasures. At present, the problems of Public Hospital A mainly include the unscientific preparation of the comprehensive budget, the unsatisfactory implementation effect of the comprehensive budget, and formality of the comprehensive budget analysis.

In view of the problems existing in Public Hospital A, combined with literature research, this paper puts forward optimization suggestions, including improving the comprehensive budget management system, clarifying the functions of the organizational structure of comprehensive budget management, and improving the compilation method of comprehensive budget management. This paper also suggests that Public Hospital A should strengthen the implementation control of comprehensive budget management and improve the evaluation system of comprehensive budget management. Public Hospital A should also optimize the construction of comprehensive budget management information module and strengthen the construction of comprehensive budget management culture. This paper hopes to make suggestions for the improvement of Public Hospital A through the investigation and analysis of the current situation of Public Hospital A's comprehensive budget management, combined with theory and practice, promote the further development of Public Hospital A's comprehensive budget management, and provide some reference for the application of comprehensive budget management in other public hospitals.

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1. Introduction

1.1. Research Context

With the growth of China's economy, the living conditions of Chinese residents have been continuously improved, and the medical service industry has also shown a thriving development trend. As a non-profit health care institution established by the state and the government, public hospitals are the main providers of national medical services. The improvement of their management level is very important for China to use limited resources and continuously improve the quality of health care services (Feng et al., 2020). As an indispensable part of the national medical reform, the reform of public hospitals is of key significance in the improvement of people's livelihood, social harmony and unity, and the formation of the security system. In 2009, China began a new round of medical system reform, which focuses on public hospitals. This reform not only reduces the per capita medical expenditures, but also ensures that the people can get economic and convenient medical services (Deng et al., 2018). With the deepening of medical reform, the number of public hospitals has been gradually reduced, and the number of private hospitals has increased rapidly. According to statistics, from 2010 to 2018, the total number of hospitals in China increased from 20918 to 33009, of which the number of public hospitals decreased from 13850 to 12032, while the number of private hospitals increased nearly threefold, from 7018 to 20977 (Liu et al., 2018). It can be seen that with the rise of private hospitals and the intensification of competition in the medical industry, public hospitals are facing huge survival pressure, which forces public hospital management to change from an extensive development model to a refined quality benefit development model.

The comprehensive budget management of public hospitals is promoted by the state, and the purpose is to ensure that the operation efficiency of public hospitals is improved by using this method (Bosetti et al., 2021). In order to achieve the goal of this project, the state has formulated a series of policy documents to ensure the effective implementation of the comprehensive budget management of public hospitals. In 2012, the central government of China required public hospitals to implement comprehensive budget management, and the entire budget management system from budget preparation, approval, implementation, to final supervision and evaluation needs to be improved (Yip et al., 2019). In December 2020, the National Health Commission and the State Administration of traditional Chinese medicine jointly issued the notice on printing and distributing the implementation measures for the

comprehensive budget management system of public hospitals, which requires standardizing the economic operation of public hospitals, tightening budget management, strengthening budget constraints, and improving the efficiency of fund use and resource utilization (Li et al., 2021). It is not difficult to see from the policy documents issued by the state for many times that the state attaches great importance to the comprehensive budget management of public hospitals. In order to achieve the goal of modern medical system, it is urgent to apply the comprehensive budget management to the daily management of public hospitals.

However, the current management level of public hospitals is still at a low level, and the management cannot achieve the expected goals. Especially in budget management, some public hospitals in China do not correctly understand the significance of comprehensive budget management, the budget is divorced from reality, and they do not achieve all-round, whole process and full coverage in budget management (Liu et al., 2018). These problems have seriously affected the healthy development of public hospitals. Meanwhile, currently the number of research on comprehensive management of financing in the public hospitals is low (Feng et al., 2020). Therefore, it is urgent to implement comprehensive budget management, integrate the hospital budget and performance management system, improve the efficiency of fund use, and ensure the healthy and sustainable development of public hospitals.

1.2. Research Objectives

As the main provider of national medical services, public hospitals provide efficient and high-quality medical services for the broad masses of the people. However, there are still some problems in the budget management of public hospitals, such as unreasonable resource allocation, and imperfect mechanism operation. To solve the problems existing in the budget management of public hospitals, it is necessary to establish an organization, clarify the centralized department, strengthen the supervision of budget implementation, and continuously improve the scientific and refined management of hospitals. This paper takes Public Hospital A as the research object, systematically studies the problems existing in the comprehensive budget management budget of Public Hospital A and puts forward the corresponding improvement ways. By improving the preparation process, implementing clear responsibilities, strengthening the budget implementation effect of a public hospital, and building a supervision, implementation, evaluation, and analysis system, this paper is aimed to ensure the continuous improvement of the comprehensive budget management level of a public hospital.

1.3. Research Methodology

This paper uses case study method and field investigation method to write the article. Taking a Public Hospital As the case object, through field investigation, this paper makes a field study on the application of comprehensive budget management in public hospitals. Interview important insiders of the planning and Finance Department of Public Hospital A to obtain first-hand data on the comprehensive budget preparation, implementation and control process, comprehensive budget implementation results, problems in analysis and assessment, causes of problems and possible solutions. Through the research results, combined with relevant literature and the opinions of a public hospital managers, this paper puts forward optimization suggestions for the comprehensive budget management of a public hospital.

1.4. Structure of the Content

This paper selects Public Hospital A as a case study, which is divided into the following six parts. The first part is the introduction, which introduces the research background and significance of this paper. From the policy requirements, the transformation needs of public hospitals and the deepening of financial management of public hospitals, it introduces the theoretical and practical significance of this paper. At the same time, the research ideas, contents, and methods are introduced.

The second part introduces the theoretical basis and literature review. Through the new public management theory and principal-agent theory, this paper expounds the significance of comprehensive budget management for public hospitals. Combed the successful application of comprehensive budget in enterprises. This paper introduces the relevant research of relevant scholars on the implementation of the comprehensive budget of public hospitals and summarizes the common problems in the implementation process.

The third part introduces the application status of comprehensive budget management in a public hospital. This paper mainly introduces the basic information of the case hospital and describes the current situation of the comprehensive budget management of the hospital from the implementation process.

The fourth part summarizes the problems of a public hospital in the application of comprehensive budget and analyses the causes of the problems.

The fifth part optimizes the overall budget of a public hospital from the perspective of process and puts forward suggestions for the improvement of the hospital from the aspects of system

construction, organizational structure and functions, preparation, implementation control, analysis and evaluation, and cultural construction.

The sixth part summarizes the article and draws the conclusions and deficiencies of this paper.

2. Literature Review

2.1. Fundamental Theory

1) Comprehensive Budget Management Theory

Budget is a detailed plan of how to use business resources and financial resources in a specific time, and the allocation of resources is realized through the plan. Hospital budget refers to the overall arrangement of annual business activities carried out by the hospital according to the annual career development plan, strategic planning, business objectives and tasks (Ordu et al., 2019). It refers to the overall arrangement of the hospital's financial revenue and expenditure scale, operating revenue and expenditure structure, capital source channel, etc. in the planned year. The comprehensive budget management of the hospital covers all levels of public hospital medical management, teaching and scientific research management, and comprehensively covers the economic activities of the hospital (Balak et al., 2020). Second, the comprehensive budget management of the hospital involves the participation of all departments. The budget preparation participants include medical professionals, managers, and financial personnel.

2) New Public Management Theory

The new public relations management theory believes that government services should be carried out around the market, and the methods and experience of enterprises to improve management and reduce costs should be absorbed in public institutions and institutions, so as to enhance the government's attention to the market and users in public affairs (Ferguson, 2018). At the same time, in the accumulation of human resources in public management institutions, attention should be paid to the appointment and selection of personnel. With the continuous improvement of the requirements of the new medical reform on public hospitals, public hospitals, as an important public institution, have an increasing demand for refined management. The guiding significance of the new public management theory to public hospitals is still prominent.

3) Principal Agent Theory

The principal-agent theory was put forward by the famous American economists, Miens and Burley, in the 1930s (Bromley, 2019). This theory expounds the information asymmetry phenomenon caused by the trustee's inability to monitor the behaviour of the entrusting party

when the company's ownership and management rights are separated. At the same time, the two scholars summarized how to encourage agents to make the most beneficial choice for the company in the case of conflict of interest and asymmetric information. In order to restrict the principal-agent phenomenon, the enterprise has set up internal management institutions and institutional measures to restrict and encourage the agency behaviour of the trustee from system to implementation (Borah & Ellwood, 2022). Meanwhile, the enterprise should regularly monitor and detect the completion of entrusted tasks by the entrusted party, design a scientific and reasonable performance evaluation mechanism, reduce the cost of agency behaviours, and form a closed-loop management of agency behaviours.

2.2. Literature Review on Development of Comprehensive Budget Management

AboElhamd et al. (2020) combed and summarized the research on budget management in China and constructed a budget management framework suitable for China's economic environment, using the combination of Kaplan budget model and budget rewards and punishments to connect enterprise strategies. Based on budget model and the idea of life cycle development, Al-Henzab et al. (2018) believe that group enterprises should set different strategic goals and adopt appropriate budget management methods in combination with the types of group enterprises. It is proposed that budget management is a method to solve the budget outline and the allocation of budget rights. Through these methods, the development of comprehensive budget has been greatly enlightened.

After a certain period of development, the direction of academic research has changed to problem oriented. Many enterprises practice comprehensive budget management, but there are still some common problems. Macinati & Rizzo (2014) concluded that the main problems of comprehensive budget management in Chinese enterprises are that comprehensive budget management is regarded as a part of the management system, and no clear organizational system has been established. The preparation of budget adjustment is not combined with strategic transformation. The strategic attribute of comprehensive budget management is not strong, and the assessment is not comprehensive, only focusing on the results. The information transmission is not smooth, and the informatization level is low. The budget is not paid enough attention, and it is not promoted to the company level. The authority is low. Employees still regard the budget as the business of the financial department.

Borkovskaya (2018) pointed out that budget management can enhance the risk prevention awareness of enterprises, but in practice, budget preparation is relatively random, human

factors have a great impact, enterprises pay limited attention to the budget, pay different attention to the preparation of various parts of the budget, despise the financial budget, and pay attention to the operation budget. Dlamini et al. (2020) believed that the improper setting of organization and management hindered the development of budget management, there was a lack of communication in budget preparation and adjustment, and the budget index system was not closely connected with strategic objectives.

In recent years, most studies have emphasized the authority of comprehensive budget, which should be mentioned to the strategic height of the company and closely combined with strategy (Ali et al., 2021). At the same time, the budgeting method should be followed up and adjusted in time and should not be limited to the simple incremental method. Comprehensive budget management has been implemented in Chinese enterprises for a long time, but the common problems are very prominent. If enterprises want to improve their management level through this method, they still need to make great efforts to improve these aspects.

2.3. Application of Comprehensive budget Management in Public Hospitals

In 2015, the hospital financial system and the new medical reform were combined to clarify the status of comprehensive budget management. The implementation of comprehensive budget management in public hospitals is a major reform of hospital management. The establishment of management system and management system is the framework of comprehensive budget management. Some scholars believe that the solution to the problems of comprehensive budget management in hospital practice should be to improve the system. Karila et al. (2020) proposed that when facing budget slack, the public hospitals should optimize the budget process, strengthen the participation of all employees in the preparation of the budget, and strengthen the communication between the executive agency and the working agency. At the same time, the establishment of a special budget management organization will help enhance the authority of comprehensive budget management and make employees pay more attention to budget work. Dabbicco and Mattei (2021) emphasized the convergence of budget responsibility subjects and items with most cost, which can better control budgets and costs, and pointed out that the main reason for poor budget implementation is the imperfect construction of evaluation management system and proposed that the establishment of supervision and incentive system is conducive to mobilizing the participation and enthusiasm of all executive departments.

Jafari et al. (2022) believe that hospitals need to pay attention to the establishment of early

warning and feedback systems in order to strengthen the implementation control and supervision control of comprehensive budget management. Using the information platform, set up a scientific and reasonable early warning range and early warning indicators, and use the combination of early warning information and evaluation to realize the in-process control of comprehensive budget management. Li et al. (2020) proposed to the cost control system of public hospitals based on comprehensive budget management that budget management can be combined with cost control system to establish a supervision system, enhance the rigid constraint effect of budget and improve cost control. Comprehensive budget management has moved the gateway of cost control forward, strengthening the supervision in the process of cost control and the in-process control of budget implementation. Bajwa et al. (2019) believe that the "evaluation and assessment" link in the performance appraisal of three-level public hospitals is equivalent to the comprehensive budget performance management. Hospitals can learn from the budget performance guidance documents of government departments to establish the comprehensive budget performance management system and implementation rules of public hospitals.

In terms of management process, public hospitals combine comprehensive budget management with internal control system to jointly control various activities of the hospital, which can better help the development of the hospital. Comprehensive budget attaches importance to the evaluation of non-financial indicators, which can play a leading role in internal control. Palozzi et al. (2018) believe that the comprehensive budget management of hospitals should be strategy oriented, combined with internal control and hospital performance evaluation, to enhance the institutionalization and effectiveness of internal control. Strengthening comprehensive budget management can provide early warning for budget control, let the hospital find potential risks and optimize implementation strategies in time, which can enhance the hospital's ability to resist risks. Alzoubi (2019) also agreed with the complementary relationship between internal control and comprehensive budget management and proposed that in the management of comprehensive budget management, a budget announcement system and budget implementation system combined with internal control should be established. Communication and assessment should be put in the most important position in comprehensive budget management.

Some scholars have studied the problems and optimization countermeasures of comprehensive budget management in practical application. Mardani et al. (2019) pointed out that the problems of comprehensive budget management in public hospitals mainly include:

incomplete budget content, imperfect system and organization, too rough preparation method, unclear budget preparation purpose, insufficient rigid budget constraints, and lack of evaluation rewards and punishments. The improvement measures mainly include a correct understanding of the comprehensive budget management of public hospitals, improving the system and organizational structure, strengthening implementation and control, and establishing a comprehensive budget management performance evaluation system combining qualitative and quantitative, financial and non-financial indicators. Khan et al. (2019) believe that comprehensive budget management is a management thinking of continuous improvement. Hospitals shall establish and improve relevant systems, adopt zero base budget method to scientifically prepare around objectives, realize the visualization of internal processes with the help of information systems, link the evaluation of budget management with the evaluation of performance and cost management, strengthen budget training, and conduct regular analysis and report meetings to optimize the comprehensive budget management of public hospitals. Boudlaie et al. (2020) introduced the concept of strategic map and balanced scorecard in public hospitals on the basis of previous research, and used OMC thinking (Objective, Measure and Cooperation) to integrate budget elements, enrich the basis of budget preparation, strengthen comprehensive budget review and upgrade information system, which achieved remarkable results. Farokhzadian et al. (2018) studied the problems existing in the comprehensive budget management of public hospitals under the new medical reform situation, including insufficient attention, insufficient integration with strategy, insufficient participation of relevant departments, and insufficient implementation of performance evaluation, and believed that these problems need to be optimized from the strengthening of internal control, budget target setting, and performance evaluation.

Ho (2018) analysed the comprehensive budget management and control, strengthened document control and budget review and control in the comprehensive budget management by using information means, and integrated the information platform of budget project management with the expenditure control platform, realizing the good control of the expenditure of the comprehensive budget management. Hu (2022) used the construction of HRP information system from a hospital to implement centralized management through the information system and realized the control of budget preparation and implementation at all key points through the information system. Christensen & Lagreid (2020) discussed from the perspective of combining the government accounting system with the comprehensive budget management of the hospital. It is believed that under the requirements of the new medical

reform, the comprehensive budget management should improve the refinement of the preparation, clarify the responsibilities of each department of the hospital as the responsibility majority, strengthen the assessment in the budget process, and combine the assessment with the reward and punishment system. Scott and Orav (2017) found in the assessment of comprehensive budget management those public hospitals can further improve staff enthusiasm, reduce costs and significantly improve management level after using comprehensive management tools.

2.4. Summary of Literature Review

Through literature review, we can find that the implementation time of comprehensive budget management in some large enterprises is not short since it was introduced in the 1980s. The problems of comprehensive budget management focus on the compilation method, strategic guidance and performance evaluation. These drawbacks exist for a long time and have commonalities. The performance of these problems may not be limited to the implementation of comprehensive budget management tools (Saiz & Rovira, 2020). It may be a long-standing problem in the internal management of enterprises. Therefore, studying from the perspective of comprehensive budget management can deeply reflect the problems of enterprise management, and can be used for reference to the problems that need to be paid attention to when implementing comprehensive budget management in public hospitals.

Combing the literature of comprehensive budget management in public hospitals, this paper finds that in recent years, with the national attention to comprehensive budget management in public hospitals, the introduction of some policies has made hospitals strengthen the construction of systems and implementation rules. In the process management of comprehensive budget, the problems of public hospitals have developed from unclear preparation purpose, imperfect organizational structure, lack of comprehensive budget analysis and assessment to the problems of single comprehensive budget preparation method, unclear organizational functions, and imperfect assessment system (Li et al., 2022). In terms of the practice of comprehensive budget management, the number of relevant theoretical research actually applied to the comprehensive management of public hospitals is still small, and the measures to solve practical problems combined with theory are not enough. Most public hospitals have not realized the important theoretical and practical significance of comprehensive budget management. It is only the use of machinery, which has not been

improved in combination with practice, and there is lax control of comprehensive budget management Assessment and analysis are mere formality and cannot provide support for the comprehensive development of the hospital. Therefore, this paper further clarifies the characteristics of comprehensive budget management of public hospitals by combing and studying the literature. On the basis of literature research, combined with the characteristics of Public Hospital A, this paper puts forward suggestions for improving its existing problems.

3. Methodology

As mentioned before, this paper primarily uses the method of case study to conduct the research, which is a common practice in studying the optimization of comprehensive budget management in organizations (Zhu et al., 2020; Rong & Zhang, 2018). This section will first introduce the condition of Public Hospital A and discuss the system of its current comprehensive budget management.

3.1. Introduction of Public Hospital A

Public Hospital A was founded in 1965. After more than 50 years of continuous development, Public Hospital A adheres to the development idea of starting from reality, emancipating the mind, being realistic and pragmatic, constantly improving its medical technology and management level. Public Hospital A has now become the second class a general hospital with the strongest medical business level at the municipal level. Public Hospital A has hired 623 staff, including 30 chief doctors, 52 deputy chief doctors and 215 intermediate professional technicians. Currently, there are 780 medical beds in Public Hospital A. The medical talent team and diagnosis and treatment equipment and instruments are at the advanced level in the city. In the development of the hospital, the institutional construction is becoming more and more perfect, and the supporting departments are becoming more and more comprehensive, with 70 departments now. While continuously improving the medical level, Public Hospital A has increased the investment in advanced medical equipment and has successively purchased advanced and sophisticated medical instruments and equipment. Its strength is becoming stronger, and its competitive advantage is obvious, which makes the strength of the hospital, and the trust rate of patients continue to improve.

3.2. Condition of Comprehensive Budge Management in Public Hospital A

The comprehensive management organization system of Public Hospital A is divided into two levels: the first is the decision-making management level, namely the budget committee, which is held by the president, the president in charge and the head of the financial department of Public Hospital A. Its main work is to determine the development goals of the hospital, study and consider the budget plan, coordinate, and deal with the problems existing in the full implementation and formulate solutions. The second is the executive level, that is, the grass-roots budget department, which is composed of all grass-roots medical departments. Its main work is to summarize the budget draft of the undergraduate office and report it, guide,

and supervise the budget implementation of the undergraduate office, prepare and report it, and analyse the budget implementation report.

The process of comprehensive budget management of Public Hospital A is mainly composed of budget preparation, implementation and adjustment, control, analysis, and assessment.

1) Preparation Process

In terms of the preparation process, the preparation time of the comprehensive budget of Public Hospital A usually starts in the middle of October and ends in the middle and late November of each year. Among them, the annual revenue budget mainly depends on the financial department. Each grass-roots department prepares its own budget draft according to the hospital's clear annual task plan, combined with the actual situation and development plan of the undergraduate department, and submits it to the financial department for review. After the first draft of the budget of each department is submitted, the financial department coordinates the conflicts and contradictions in the budget preparation of each grass-roots department from the perspective of system and the whole, puts forward the review opinions of the first draft of the budget in combination with the annual budget target of Public Hospital A, and feeds back to each grass-roots level for modification. Each grass-roots department shall adjust and improve the first budget draft of the undergraduate department and report it again according to the review opinions of the financial department on the first budget draft. According to the revised budget submitted by each department, the financial department summarizes and forms the annual budget of the hospital, which is submitted to the hospital budget committee for review. After the review of the budget committee, the annual budget document of Public Hospital A is prepared and issued to all levels for implementation.

2) Preparation Content

The budgeting of Public Hospital A consists of income budget and expenditure budget. The revenue budget is prepared by the financial department, and its content covers financial allocation revenue, medical revenue and other revenue. The financial allocation income of Public Hospital A is mainly composed of two aspects, including personnel funds and project funds. Personnel expenditure is mainly calculated based on the on-the-job staff and retirees of Public Hospital A. The project income shall be allocated according to the situation of the project applied for each year. Medical income consists of outpatient income, inpatient income and medical expenditures. Based on the actual expenditure level of the previous fiscal year

and the price increase, the financial department uses the incremental budget method to prepare by setting the growth rate of each project. The expenditure budget consists of medical expenditure, fiscal expenditure and capital expenditure. Medical expenditure mainly consists of staff salaries, drug procurement, medical consumables, depreciation and other expenditures in the daily operation of the hospital. The expenditures in the daily operation of the hospital include conference fees, travel Expenditures, training fees, utilities and other expenditures. The financial expenditure shall be prepared according to the special financial situation of the current year. Capital expenditure budget is one of the key points of Public Hospital A expenditure budget preparation, which is closely related to the development planning of the hospital, including the purchase of medical equipment, the construction of hospital infrastructure, and the maintenance and reconstruction of office buildings.

3) Implementation Process

Budget implementation is the core link of comprehensive budget management. Through the control of budget implementation, all departments of Public Hospital A can implement the budget in time. The budget implementation control in Public Hospital A is mainly completed by the financial department. When the budget committee of Public Hospital A examines and approves the annual budget, the financial department timely distributes the budget documents to the grass-roots departments, which break down the annual budget and form the budget implementation plan of the undergraduate department in combination with the actual work of the Department. The financial department supervises the budget implementation progress of each grass-roots department by regularly issuing the budget implementation to each grass-roots department. By reviewing the reimbursement process, the financial department supervises the rationality and legitimacy of the budget implementation of each grass-roots department. At the end of each year, the financial department of Public Hospital A counts the annual budget implementation of each department, forms a budget implementation table, reports it to the budget committee, and formulates working measures to provide reference for the promotion of budget implementation in the next year.

4) Method of Analysis and Assessment

Public Hospital A requires all grass-roots departments to analyse the budget implementation of their departments every six months, analyse the gap between the actual and budgeted amount, and find out the reasons for the formation of the relevant gap. On this basis, the financial department will summarize and form the overall budget of Public Hospital A,

analyse its situation, report it to the budget committee, and study and formulate follow-up promotion measures. At the end of each year, the financial department of Public Hospital A forms the annual budget assessment opinions based on the comprehensive budget implementation of each department, through the analysis of the ratio between the budget and the actual situation of this year, and the analysis of the implementation growth of this year and the previous fiscal year. After being reviewed and approved by the budget committee, it will be used as an important basis for the year-end assessment and commendation of each grass-roots department.

3.3. Case Study Procedure

Through the introduction of the scale of Public Hospital A and the budget management in different periods, and through the analysis of the objectives of comprehensive budget management of Public Hospital A and the hospital revenue and expenditure in recent three years, this paper finds out the problems existing in each process of the current comprehensive budget management of Public Hospital A. This paper adopts the method of combining theory with cases, analyses the revenue and expenditure and budget management of Public Hospital A in 2017-2019, and uses a large number of charts and data analysis to form a comprehensive budget management system combining the actual situation of Public Hospital A, so as to promote the transformation of Public Hospital A's comprehensive budget management from existing to excellent.

4. Results

This section will present the analysis of the financing condition of Public Hospital A and the analysis of problems existing in its current comprehensive budget management. What should be pointed out is that the data is directly from Public Hospital A.

4.1. Budget Condition of Public Hospital A

The income budget of Public Hospital A is prepared by each functional department according to the income of the previous year and in accordance with the incremental budget method, which is divided into medical income, financial allocation income and other income. Medical income is divided into outpatient income, inpatient income, inspection income, etc. according to the source of medical income as shown in the following table.

Table 1, Annual Income between 2017 and 2019 (Unit: 10 thousand RMB)

Income Category	2017	2018	2019
Outpatient Registration	115.85	236.21	259.17
Inpatient Bed	488.49	492.13	512.34
Diagnosis	85.60	110.23	130.22
Physical Examination	2796.55	2857.14	3011.23
Chemical Inspection	1215.75	1151.68	1342.19
Treatment	716.05	883.12	923.11
Surgery	1185.70	1241.87	1299.33
Medical Drug	4110.65	4331.22	4567.14
Medical Consumables	3226.10	3567.14	3826.01
Financial Subsidy	642.99	601.31	603.21
Other	434.21	443.21	552.56
Total	15017.94	15915.26	17026.51

(Data source: Financial Report from Public Hospital A)

The expenditure budget of Public Hospital A consists of personnel Expenditures, drug and material Expenditures, depreciation of fixed assets and other expenditure budgets, which are prepared by each functional department according to the actual work needs of the next year and the actual consumption of previous years. The expenditure budget from 2017 to 2019 is shown in the table below

Table 2, Condition of Expenditure in Public Hospital A during 2017 and 2019

Expenditure Category	2017	2018	2019

Basic Expenditure:	14463.16	15392.97	16454.03
Wage	1023.91	1007.07	1089.70
Drug and Material	9729.33	10807.57	11782.65
Depreciation of Fixed Assets	2149.33	2015.75	2013.15
Public Expenditure:	1325.82	1329.42	1346.16
Overhead	59.23	63.24	57.80
Water and Electricity	336.20	347.13	323.62
Printing	32.45	43.23	32.47
Travel	56.31	48.28	40.11
Training	42.83	45.17	44.62
Advertisement	31.14	25.96	22.44
Estate Management	220.34	215.04	208.80
Maintenance	547.32	541.39	616.29
Other Public Expenditure	234.77	233.15	222.37
Project Expenditure	210.05	202.33	205.27
Other Expenditure	330.22	310.09	310.23
Total	15003.43	15905.39	16969.54

(Data source: Financial Report from Public Hospital A)

From the analysis of the expenditure and income of Public Hospital A, from 2017 to 2019, the budget income and expenditure of Public Hospital A were stable, showing an increasing trend year by year, which means that Public Hospital A developed steadily and the investment direction of funds was reasonable from 2017 to 2019. Budget management has achieved certain results.

4.2. Condition of Budget Revenue Implementation

By comparing the actual income and budget income of Public Hospital A in 2017-2019, since the implementation of comprehensive budget management in 2016, the management did not recognize its important role, resulting in the actual income of L Hospital in 2017 was 7.1449 million yuan lower than the budget income, which failed to reach the annual budget income. The budget implementation rate is only 95.42%, of which the implementation rate of medical income is 95.32%, the implementation rate of financial subsidies is 93.81%, and the implementation rate of other income is 94.73%.

Table 3, Condition of Income in Public Hospital A in 2017 (Unit: Thousand RMB)

Income Category	Planned Income	Actual Income	Budget Implementation Rate
Medical	13940.74	13288.92	95.32%
Financing Subsidy	642.99	603.21	93.81%
Other	434.21	411.32	94.73%
Total	15017.94	14303.45	95.24%

(Data source: Financial Report from Public Hospital A)

The following aspects can be obtained by analysing the reasons for the differences. First of all, in recent years, due to the great improvement of the medical level of L Hospital, the reputation of the hospital has increased year by year. However, because the relevant construction of the hospital did not keep up in time, the number of patients in the hospital was much higher than the hospital's diagnosis and treatment capacity, and the personnel were forced to be diverted to other hospitals. Although the outpatient income increased over the previous year, it did not reach the budget. In addition, as the hospital is in the exploratory period of comprehensive budget management, the comprehensive budget management quality of relevant financial personnel is not high enough, and other Expenditures include some income that cannot be identified.

Table 4, Condition of Income in Public Hospital A in 2018 (Unit: Thousand RMB)

Income Category	Planned Income	Actual Income	Budget Implementation Rate
Medical	14870.74	14932.11	100.41%
Financing Subsidy	601.31	592.21	98.49%
Other	443.21	450.31	101.60%
Total	15915.26	15974.63	100.37%

(Data source: Financial Report from Public Hospital A)

Public Hospital A has improved relevant systems and further improved the level of comprehensive budget management through a year's exploration of comprehensive budget management. The actual income of Public Hospital A was 16.7118 million yuan higher than the budget income, and the implementation rate of all incomes except financial subsidies exceeded 100%. The main reason is that in order to improve service efficiency, some advanced medical equipment was purchased in 2018, which not only increased the maximum carrying capacity of diagnosis and treatment, but also improved service efficiency.

Table 5, Condition of Income in Public Hospital A in 2019 (Unit: Thousand RMB)

Income Category	Planned Income	Actual Income	Budget Implementation Rate
Medical	15870.74	19332.11	121.81%
Financing Subsidy	603.21	584.12	96.84%
Other	552.56	601.23	108.81%
Total	17026.51	20517.46	120.50%

(Data source: Financial Report from Public Hospital A)

The actual revenue in 2019 increased significantly compared with the same period last year, and the implementation rate of total budget revenue reached 108.18%. Among them, the highest increase was in outpatient income and inpatient income, with an increase of 49.97% in inpatient income and 35.36% in outpatient income. According to the analysis of the reasons, due to the high service efficiency and good service quality of the hospital in 2018, the reputation of the hospital among patients has been further improved, and more patients choose Public Hospital A for treatment.

4.3. Condition of Budget Expenditure Implementation

Hospital expenditure can reflect the flow of funds. Compared with income, expenditure budget should be more strictly controlled. The hospital should regularly analyse the budget expenditure, timely analyse, and identify the reasons for the overspending, and make rapid adjustment.

Table 6, Condition of Expenditure in Public Hospital A in 2017 (Unit: Thousand RMB)

Expenditure Category	Planned Expenditure	Actual Expenditure	Budget Implementation Rate
Basic Expenditure:	14463.16	15203.39	105.12%
Wage	1023.91	987.32	96.43%
Drug and Material	9729.33	10723.11	110.21%
Depreciation of Fixed Assets	2149.33	1976.23	91.95%
Public Expenditure:	1325.82	1326.39	100.04%
Overhead	59.23	62.17	104.96%
Water and Electricity	336.2	340.32	101.23%
Printing	32.45	58.32	179.72%
Travel	56.31	47.33	84.05%
Training	42.83	51.21	119.57%

Advertisement	31.14	25.45	81.73%
Estate Management	220.34	210.82	95.68%
Maintenance	547.32	530.77	96.98%
Other Public Expenditure	234.77	190.34	81.08%
Project Expenditure	210.05	205.34	97.76%
Other Expenditure	330.22	310.71	94.09%
Total	15003.43	15719.44	104.77%

(Data source: Financial Report from Public Hospital A)

By comparing the actual expenditure and budget expenditure of Public Hospital A in 2017-2019, in 2017, because Public Hospital A just introduced comprehensive budget management, it continued the previous extensive management, and overspending often occurred. The actual expenditure of this year exceeded the budgeted expenditure by 7.1601 million yuan. This paper analyses the budget expenditure. It can be found that in 2017, the actual expenditure of printing fees and training fees was much higher than the budget arrangement, of which the printing fee overspending was as high as 79.72%. This is mainly due to the large number of trainings organized and a large number of relevant documents printed in 2017, which is also the reason for the serious overspending of the hospital's conference fees and training fees this year.

Table 7, Condition of Expenditure in Public Hospital A in 2018 (Unit: Thousand RMB)

Expenditure Category	Planned Expenditure	Actual Expenditure	Budget Implementation Rate
Basic Expenditure:	15392.97	15568.35	101.14%
Wage	1007.07	1078.91	107.13%
Drug and Material	10807.57	10943.22	101.26%
Depreciation of Fixed Assets	2015.75	1993.22	98.88%
Public Expenditure:	1329.42	1332.83	100.26%
Overhead	63.24	57.23	90.50%
Water and Electricity	347.13	320.42	92.31%
Printing	43.23	32.15	74.37%
Travel	48.28	39.71	82.26%
Training	45.17	44.18	97.81%
Advertisement	25.96	22.22	85.60%

Estate Management	215.04	206.73	96.14%
Maintenance	541.39	610.19	112.71%
Other Public Expenditure	233.15	220.17	94.43%
Project Expenditure	202.33	203.24	100.45%
Other Expenditure	310.09	307.16	99.06%
Total	15905.39	16078.75	101.09%

(Data source: Financial Report from Public Hospital A)

In 2018, the overall budget of Public Hospital A was in line with the actual expenditure, with an increase of 3.5931 million yuan over the previous year. This year, due to the introduction of talents, the prediction of employee changes is inaccurate, resulting in a 7.13% overspending of personnel expenditure. The implementation rate of public funds is 96.27%, of which the budget implementation rate of maintenance expenses is 12.17%. The main reason is that the medical equipment is about to reach the scrap life and needs frequent maintenance.

Table 8, Condition of Expenditure in Public Hospital A in 2019 (Unit: Thousand RMB)

Expenditure Category	Planned Expenditure	Actual Expenditure	Budget Implementation Rate
Basic Expenditure:	16454.03	16401.87	99.68%
Wage	1089.70	1077.33	98.86%
Drug and Material	11782.65	11874.69	100.78%
Depreciation of Fixed Assets	2013.15	2008.44	99.77%
Public Expenditure:	1346.16	1220.38	90.66%
Overhead	57.80	52.11	90.15%
Water and Electricity	323.62	319.43	98.70%
Printing	32.47	32.16	99.04%
Travel	40.11	29.17	72.73%
Training	44.62	45.03	100.91%
Advertisement	22.44	24.17	107.70%
Estate Management	208.80	210.99	101.05%
Maintenance	616.29	507.32	82.32%
Other Public Expenditure	222.37	221.03	99.40%
Project Expenditure	205.27	185.17	90.21%

Other Expenditure	310.23	296.15	95.46%
Total	16969.54	16883.19	99.49%

(Data source: Financial Report from Public Hospital A)

In 2019, Public Hospital A improved the comprehensive budget management system in combination with the problems existing in the comprehensive budget management in the previous two years, with a budget completion rate of 99.49%. Due to the purchase of new equipment to replace the original equipment, the implementation rate of public funds was 90.66%. The actual expenditure of the project is 201000 yuan less than the budget. This difference is due to the fact that when Public Hospital A renovated the inpatient department, the price of relevant materials was reduced, saving part of the cost.

4.4. Problem Analysis

1) Aspects of Organizational Management

The comprehensive management organization system of Public Hospital A consists of two levels. Although Public Hospital A can ensure effective cost control by using the two-level budget management organization model, with the requirements of hospital refined management, the two-level management model has not been able to meet the current management requirements of Public Hospital A. Due to the lack of intermediate levels between the comprehensive budget management committee and the grass-roots departments, on the one hand, the workload of the comprehensive budget management committee will increase, on the other hand, the implementation effect of budget preparation and implementation will not be guaranteed, and the implementation efficiency of comprehensive budget management will not be high (Bosetti et al., 2021). At the same time, in the daily operation process, due to the large number of grass-roots departments, the lack of special budget management personnel in each department, and the lack of audit between levels, the financial department cannot evaluate the quality and efficiency of budget preparation horizontally after the budget is summarized, resulting in the problem that budget preparation is often reworked, and the budget is divorced from the actual situation (Mucalo et al., 2022). In the long run, the requirements for comprehensive budget management will fail, which will greatly reduce the role of budget management and improve management risks.

In addition, budget management permeates all links of operation and management, and its system is numerous and complex. In the actual management process, it requires not only the

participation of financial personnel, but also the joint completion of all employees. Although Public Hospital A has its own budget management regulations, in actual work, the personnel of relevant departments of the hospital do not understand, recognize and implement the requirements in the process of budget management. In the work of budget management, because the financial department has a deep understanding of budget management, most of the work is in the charge of the financial department. Other personnel often have the problem of muddling along in budget management, especially in the process of budget preparation. They often find that some departments do not prepare budgets, do not adjust budgets, and the submitted budgets are returned many times. When Public Hospital A prepares the budget every year, it has a heavy workload and takes up a lot of human and material resources, so it needs the overall planning and coordination of the leadership, the assistance and cooperation of all departments (Palli et al., 2018). At the beginning of the work, it is necessary to clarify the rights and obligations of all departments, and for major projects, it is necessary to conduct sufficient research and analysis of their feasibility before setting. At the same time, some system requirements are only formalistic. For example, some departments do not fully implement the budget management requirements, but the relevant punishment is difficult to carry out. To some extent, this led to the budget management did not achieve its due role, reducing the authority of the budget.

2) Aspect of Preparing Comprehensive Budget

In the process of preparing the budget, the budget target of Public Hospital A is only based on the plan set by the management in that year. The development reality faced by the hospital in the past 3-5 years was not taken into account, and the long-term development goals of the hospital were not closely integrated. Without considering the possible changes in the future, the budget is divorced from the development strategic planning, and the budget management does not play a real restrictive role in business management. The strategic objectives set by the management of L Hospital, due to the lack of planning for the long-term development of the hospital, have led from departments to the management of the hospital to only replace the long-term strategic objectives with short-term needs. For example, with the growth of the number of patients in a department, Public Hospital A needs to recruit staff to expand the diagnosis and treatment department. Because the relevant personnel cannot understand the relevant situation in time during the budget preparation process, this factor is ignored in the budget preparation, and the prepared budget cannot control and restrict the economic operation of the hospital. As a result, the planning and implementation of hospital business

activities cannot be guaranteed, and the problem of over budget cannot be controlled.

In addition, when preparing the budget, Public Hospital A only prepared the business budget according to the requirements of the superior, but did not prepare the capital budget and financial budget. At the same time, the public welfare characteristics of public hospitals are not taken into account in the business budget, for example, there is no public welfare expenditure in the budgeting of Public Hospital A. In terms of budget classification, Public Hospital A has not reached the detailed budget classification. For example, the income budget is currently simply divided into three items: financial subsidy income, medical income and other income, but in the actual work process, in terms of the classification of budget income, outpatient income is subdivided into a variety of items, and the division in budgeting is too rough. In terms of the organizational framework of budget preparation, although the budget needs to be prepared by the grass-roots departments, most of the work is still in the financial department, and the personnel of the grass-roots departments only participate as auxiliary personnel. In this way, not only the refinement in budgeting has not been reflected, but also the budget implementation and budgeting have been decoupled to a certain extent, which greatly increases the difficulty of budget analysis. In terms of the budget preparation cycle, the budget of Public Hospital A is often prepared on an annual basis. In the actual implementation process, if the budget implementation is not regularly fed back to each department, it is difficult for each department to grasp the budget implementation of its own department in time. The above situation shows that Public Hospital A did not fully consider the actual situation and management needs of the unit in the budget preparation process, the content of budget preparation is not comprehensive, and the positive role of budget cannot be fully played in hospital management.

3) Aspect of Implementation

According to the relevant provisions on budget implementation authorization and approval in the budget management measures of Public Hospital A, all levels must first submit an application before budget implementation, then review it by the centralized management department, and then approve it according to the specified approval authority. The entire process of approval is completed before the financial department makes fund payment and accounting treatment. In the actual implementation process of Public Hospital A, the leader of the competent business hospital is responsible for the approval of the hospital budget implementation application. The provisions only clarify the approval scope of the leaders of

each competent business hospital, but do not control the amount of their approval. The financial department reviews the rationality and legitimacy of the budget expenditure in the budget implementation review. However, due to the lack of understanding of the budget implementation progress of each department by the leaders of the Institute in charge of business in the process of fund approval, when major amounts of expenditure and unconventional expenditure are incurred, due to actual needs, the fund expenditure often passes the approval of the leaders of the Institute in charge of business, and passes the financial audit, resulting in the condition of no budget or over planned expenditure.

4) Aspect of Assessment

In the process of comprehensive budget management, Public Hospital A often does not focus on budget analysis and assessment and does not effectively supervise and control the budget analysis and assessment. The reason is that Public Hospital A lacks a perfect evaluation mechanism for budget implementation. In the absence of assessment mechanism, there is a lack of supervision on the use of funds, various departments blindly strive for funds, and even some departments report to the big budget for funds without planning the funds, and the flow of fund resource allocation is unreasonable. Under certain circumstances, the prevention of Public Hospital A in advance is not in place, the control during the event is ineffective, and the post analysis is still lacking. At the end of each year, all functional departments only need to analyse the increase or decrease of data. Based on the simple analysis of data, the budget implementation analysis report is formed, and the post-supervision is completed. In this case, Public Hospital A lacks an analysis of the reasons, resulting in no guiding significance of the budget implementation report.

5) Aspect of Adjustment

In the original budget adjustment process of Public Hospital A, when the budget is adjusted, the grass-roots business department will analyse the actual situation, put forward the budget adjustment application, prepare the budget adjustment application and submit it to the budget director of the Department. The budget supervisor of the Department will summarize and sort out the budget adjustment applications of the business departments of the Department into the department budget adjustment plan, prepare the application and submit it to the leader of the competent business school for approval. The financial department will adjust the budget indicators according to the approved budget adjustment plan and issue it for implementation. However, in the current budget adjustment process of Public Hospital A, the reason for the

poor effect of budget adjustment largely lies in the non-standard process. First, the approval authority of the leaders of the business department in charge is too large. Budget adjustments can often be completed after being approved by the leaders of the inpatient business department, regardless of the amount. In this case, if no department or person can effectively supervise the exercise of their rights, there may be a situation of self-serving. In addition, the original process cannot cope with emergencies and policy changes. Due to the expected particularity of the industry, Public Hospital A is greatly affected by major national events and policy changes. Due to the lag of information transmission, it is difficult to complete the budget adjustment in time, and the effective allocation of resources cannot be achieved in time.

5. Discussion

5.1. Optimization of Preparation of Comprehensive Budget

The purpose of medium and long-term planning of Public Hospital A is to make the hospital adapt to internal and external changes in social and economic development, so that the hospital can strategically combine operation and development. The purpose of setting goals is to clarify the focus of hospital development. Hospitals with rapid development will combine the medium and long-term goals for the next 3-5 years with the budget preparation when preparing the annual budget (Cheng et al., 2020). Under this budget preparation idea, the budget preparation has a long-term vision and proper planning and can combine the budget investment with the construction and development needs, so that the long-term development is coordinated and stable.

5.2. Optimization of Implementation Process

The completion of budgeting is not the end of comprehensive budget management, but the beginning. It can be said that the core of achieving the goal of comprehensive budget management lies in the implementation of the budget. In order to achieve the goal of comprehensive budget management, it is necessary to decompose the annual budget level by level, implement it to all departments horizontally and vertically, track the implementation of comprehensive budget management in the whole process, and form a comprehensive budget system of all-round management.

The budget of the hospital is to meet the medical needs of the people by making full use of various medical resources and maximizing the provision of medical services. However, if it cannot be effectively monitored, the effect of budget management cannot be implemented. Therefore, Public Hospital A should improve the concept of hospital risk control, improve the working standards of various businesses, and strengthen monitoring to ensure the efficiency of internal control. In addition, Public Hospital A should improve its internal control system. Only by monitoring the operation of various businesses can we ensure smooth and efficient budget management and improve the quality of budget implementation (Bona et al., 2021). At the same time, Public Hospital A can identify its own weak links in the assessment. Only after controlling and improving the weak links can it improve the efficiency of budget implementation. In the process of budget implementation, Public Hospital A should ensure that its revenue is partially realized, and its expenditure should be strictly controlled. Due to

the lag of budget implementation data, it may cause the problem that budget information feedback is not timely and dynamic reflection cannot be achieved. Therefore, Public Hospital A can monitor the budget implementation progress in real time by using the weekly budget implementation schedule. By giving early warning in case of deviation, Public Hospital A can ensure that the reasons for the difference can be analysed in time, improve the level of internal control management, and improve the efficiency of budget implementation.

5.3. Optimization of Analysis and Assessment

Under the original comprehensive budget management system of Public Hospital A, the management of the hospital usually sets the annual budget goals, and the financial department prepares the relevant budget according to the budget of previous years. After the preparation, the budget is directly distributed to each department and department for implementation. In this case, all departments and departments cannot understand the principles and basis of budget preparation and cannot control the actual implementation. According to the newly set comprehensive budget management system, each department can allocate the budget according to the year, quarter and month under the condition of understanding the principles and basis of budget preparation and controlling the actual implementation to promote the implementation of the budget (Palozzi et al., 2018). Meanwhile, each department should establish a regular budget implementation evaluation system. In the process of budget implementation, it should study the rationality of budget preparation, analyse the feasibility of the budget, and report the budget implementation report on a monthly, quarterly, and annual basis, so that all levels at the upper level of the comprehensive budget management organization can understand and master it in a timely manner. This can ensure that under the summary and analysis of the budget, the overall budget of the hospital can be adjusted accordingly, and the budgets of various departments can be adjusted to ensure the rationality and reliability of the budget (Deng et al., 2018). To ensure that the comprehensive budget management of Public Hospital A is effectively implemented, the analysis and investigation of the implementation is on the one hand, and it is more important to explore the essence and reasons of the deviation in the budget implementation. Only by clarifying the causes of the deviation can the effect of budget analysis be implemented.

5.4. Optimization of Comprehensive Budget Adjustment

In the original daily budget adjustment mode, the grass-roots business departments only need to submit the prepared budget adjustment form to the leader of the competent business

department for approval, and then hand it over to the financial department to complete the budget adjustment. There is no control process or supervision department in the whole budget adjustment process. Because the grass-roots departments cannot understand the budget implementation in time, they know little about the actual implementation of the budget and the gap between the budget and the set plan, resulting in their lack of control over the budget implementation. Meanwhile, due to the over centralized approval power of budget adjustment, there is often a situation that the personal will is above the organizational consciousness, and the rationality of the budget adjustment will be affected (Roberts et al., 2018). Therefore, Public Hospital A should be optimized through the following process. When the grass-roots business departments have the need to adjust the budget, they should submit the grass-roots budget adjustment application form according to the actual funding gap. After checking the authenticity of the reported gap, the head of the Department shall submit the relevant forms to the centralized department. The centralized department shall prepare and submit the department budget adjustment application form according to the summary of the funding gap reported by each grass-roots level. After reviewing the rationality of the report, the budget management office forms the annual budget adjustment plan of the hospital and submits it. The budget management committee mainly studies the feasibility of the annual budget plan and whether the budget adjustment is consistent with the strategic objectives, and then determines the annual budget adjustment plan and issues it for implementation.

In addition, due to the particularity of the industry, the hospital budget will be affected by the national major policies and policies. In this context, Public Hospital A needs to establish a top-down budget adjustment process. When the above effects occur, the budget management committee of Public Hospital A should study whether the budget at the beginning of the year needs to be adjusted and whether the original budget can meet the new situation according to the actual situation. The budget management committee shall study the budget adjustment according to the national policies and the development guidelines of the hospital, determine the approval plan, report it to the superior management department, and make the budget adjustment after approval. After the budget adjustment at the hospital level is completed, the budget management office issues a notice of budget adjustment to all functional departments and business departments, and all functional departments and business departments implement budget adjustment according to the notice of budget adjustment. Through this set of top-down adjustment process, the hospital can timely and effectively respond to the overall changes faced by the hospital. With bottom-up and top-down budget adjustment processes

that complement and connect with each other, and through the use of bottom-up and top-down budget adjustment processes that complement and connect with each other, Public Hospital A can eliminate the problem that all functional departments and business departments only pay attention to the needs of undergraduate departments and their own departments in budget adjustment and lack a holistic view (Hernández-Jiménez et al., 2021). In addition, Public Hospital A can ensure that when the external conditions change, the budget management committee can formulate the budget adjustment plan from the perspective of the overall situation and can timely organize meetings to study and discuss the budget adjustment matters, so as to ensure that the budget is more realistic, and the management changes from the extensive development mode to the refined quality benefit development mode.

6. Conclusion

Taking Public Hospital A as an example, this paper makes a detailed study on how Public Hospital A improves comprehensive budget management by studying the theory of comprehensive budget management and referring to the research results of domestic and foreign scholars. Through data research, field inspection and other ways, this paper understands the actual situation of Public Hospital A and explores the existing problems. Combined with relevant theories and the research results of domestic and foreign scholars, this paper improves the comprehensive budget management of Public Hospital A. This paper draws the following conclusions through research. First, public hospitals should decompose the annual budget level by level, implement it to all departments horizontally and vertically, track the implementation of comprehensive budget management in the whole process, form a comprehensive budget system of all-round management, and ensure the realization of the objectives of comprehensive budget management. In addition, public hospitals should ensure that the budget is more realistic and that the management changes from an extensive development model to a refined quality benefit development model through the use of the budget adjustment process that complements and connects bottom-up and top-down. At the same time, public hospitals should establish a budget analysis and evaluation system and promote the improvement of hospital comprehensive budget management by applying appropriate analysis methods to the budget implementation results. The budget evaluation indicators and standards corresponding to the objectives should be set, to achieve the accuracy of the evaluation and the rationality of the analysis. Finally, public hospitals should set up comprehensive budget management guarantee measures to improve the efficiency of comprehensive budget management and effectively ensure the smooth implementation of comprehensive budget management from the aspects of system guarantee, organization guarantee, human resources guarantee and information technology guarantee. Through the above research, this paper hopes to improve the service capacity of Public Hospital A, improve supervision, improve work efficiency, enhance the adaptability of the comprehensive budget management system in Public Hospital A, and ensure the rapid development of Public Hospital A under the comprehensive budget management system. At the same time, this paper hopes to provide a valuable reference for other public hospitals under the example of the rapid development of the application of comprehensive budget management tools in Public Hospital A.

Although this paper proposes to optimize the comprehensive budget of Public Hospital A, due to the time limit of the research and the author's own level, the article still has the following deficiencies. First of all, the article only combines the situation of Public Hospital A, but different public hospitals are located in different geographical locations and economic environments. Each hospital has its own development characteristics, work development methods and economic strength. The significance of this study has certain limitations and may not be applicable to all public hospitals. In addition, the comprehensive budget performance evaluation system introduced in this paper is relatively simple, because the comprehensive budget of public hospitals involves a wide range of levels, and the specific affairs are more complex. The research of this paper mainly gives the optimization design ideas, and the specific implementation methods need to be constantly explored in practice.

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