

Problems and Countermeasures of State-owned Assets Management in Administrative Institutions

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Abstract: *Fixed assets are essential basic material elements for administrative institutions to carry out business activities, and also one of the important resources for the survival and development of administrative institutions. How to do a good job of fixed assets management scientifically and effectively, ensure its safety and integrity, give full play to its efficiency, to improve the social and economic benefits of the unit, enhance the competitiveness of the unit, to build a conservation-oriented society, is undoubtedly very important. Through in-depth analysis of the problems existing in the management of fixed assets of public institutions, this paper proposes its opinions and suggestions to solve the problems, and then makes further analysis and demonstration by using cases.*

Keywords: fixed assets; Management; A problem; countermeasure.

1. INTRODUCTION

Through the contact with the administrative institutions in recent years, it is found that although the fixed assets occupy a considerable proportion in the assets of the institutions, the management is not standardized. In this paper, the author combined with real examples, from the existing problems to discuss. The purchase of fixed assets is caused by lack of control, large randomness, purchase without budget or over budget, resulting in waste of purchase.

The internal control system of fixed assets management is not perfect, asset purchase is emphasized, and the management of existing assets is ignored. There is no sound ledger or record in the link of acquisition and storage, and no regular inventory system. After some assets are bought, they go missing after several turnover. Attaching importance to the security management of assets while ignoring the reasonable collocation and use benefits of existing assets directly affects the realization of the goal of maintaining and increasing the value of state-owned assets.

2. THE REASONS FOR THE EXISTENCE OF THE ABOVE PROBLEMS ARE MAINLY AS FOLLOWS

2.1 Some unit leaders have weak awareness of state-owned assets management

For the person in charge of the administrative unit, the main performance of the external image, light internal asset management. As the required funds are all financial burden, so the responsibility of how to manage state-owned assets is relatively weak. As the funds are partially or completely self-sufficient, some public institutions in charge of the work is divided into two parts of the first line and the second line, there is a heavy work light second-line management tendency, the management of state-owned assets in a secondary position, ideological understanding of "heavy into light pipe", "heavy capital, light material". This is the main reason for the loss of assets.

2.2 Emphasis on the asset management of state-owned enterprises and light on the asset management of administrative institutions

The relevant government departments because of people's one-sided view that administrative institutions are "eating Imperial grain", generally does not have business, fixed assets do not have the problem of value preservation and appreciation. Therefore, in the accounting of the form, that is, regardless of the cost, do not mention depreciation, in the management of more work is not to mention.

2.3 Lack of unified and standardized management system

"Financial Rules" only makes provisions on the assets in principle, in the actual operation and operation of the lack of unified, effective, standardized, responsibilities and rights clearly consistent management methods and systems, which leaves a chance for the loss of assets.

2.4 The quality of the accounting team is not high

First, the professional quality of accounting personnel is difficult to adapt to the accounting requirements of the new administrative institutions accounting system and financial rules. Second, some units of accounting personnel political and ideological quality is not high, weak sense of responsibility, especially in the case of the person in charge of the unit does not pay

attention to, think that it is difficult to take responsibility, muddle along, do not need to "too seriously", So as not to cause unnecessary trouble.

2.5 "Arbitrary" management mechanism is the main cause of idle assets, waste So far, the country has not developed a set of assets suitable for public institutions

Value preservation and increment assessment indicators. In the disposal of fixed assets, the state has a set of complicated approval procedures for public institutions, which do not have much autonomy. As a result, public institutions only take the fixed assets under their management as a means to perform their duties and complete their tasks, and do not care about the efficiency of the use of assets. There was even a "massive waste of capital and a massive idleness of assets" "just for the sake of some special interest".

2.6 "Absence and vacancy" supervision system is the internal cause of problems in fixed assets

The asset management department and the use department are disconnected from each other and lack of constraints. The current management status of fixed assets is that the value form of assets is managed by the financial department, while the physical form is managed by the fixed assets management department and the user department. Due to the lack of communication between each other, the lack of constraints, resulting in the "account without things, things without accounts, accounts are inconsistent" and other common phenomena. In terms of outward investment of fixed assets, there is a lack of market research and feasibility studies, and there is a large blindness, neglect of management, resulting in "investment without return, high investment, low return" and other prominent problems. The daily maintenance of fixed assets is also not enough attention, unclear responsibility, affecting the normal use of assets. In view of the above problems and the causes of the problems, the management of fixed assets of administrative institutions should be strengthened from the following six aspects.

3. IMPROVE THE ASSET MANAGEMENT SYSTEM

The relevant laws and regulations of Chinese institutions are not perfect. In order to realize the substantial improvement of the fixed assets management of public institutions from the perspective of the whole society, the first thing is to improve the standard of asset management. The enterprise fixed assets management system is introduced into the fixed assets management of administrative institutions, and all aspects of the fixed assets are reasonably standardized. The implementation of identity card management of fixed assets, the implementation of one object one card, one card one code, the implementation of important instruments and equipment image acquisition. Second, the implementation of "medical record" management of fixed assets card: one copy, one number, as a file management. Thirdly, the fixed assets management system shall be introduced, which shall be managed in a unified way according to the code automatically generated by the fixed assets system, and the code change shall be marked on the physical fixed assets, and the barcode shall be further introduced for management. Fourth, the location of fixed assets shall be managed in the form of "household registration": the user of fixed assets shall take the initiative to register with the fixed assets management department for the record. Fifth, divide the responsibility of fixed assets, implement the two-level management mechanism, and carry out targeted assessment. That is, the fixed assets management department directly manages the department heads, and the relevant department heads directly manage the specific users of fixed assets. This division of labor combines the management of fixed assets with the administrative responsibility, and divides the use responsibility and management responsibility.

3.1 Enhance the asset management awareness of the person in charge of the unit

We will strengthen the fixed assets management system, clarify the responsibilities, rights and interests of all functional departments, and establish a sound asset management organization. On the one hand, it constantly improves the rules and regulations of the management of fixed assets, defines the responsibilities of the declaration, bidding, procurement, acceptance, storage, use, maintenance, disposal and other links of assets, and supervises and evaluates the increase or decrease, management and benefits of fixed assets. It is necessary to carry out the Accounting Law well, combine the handling of the matter with the handling of the person, so that the principal person in charge of the unit can truly assume the responsibility of asset management, which is the key to solve the weak management of the fixed assets of the administrative institutions.

3.2 The financial department and the asset management department shall establish a mutual coordination mechanism

Institutionalized management is an important means to manage fixed assets well. In order to manage and make good use of fixed assets, there must be rules to follow, rules to be followed, and violations to be prosecuted. Each unit shall, according to its own reality and on the basis of investigation and research, formulate various assets procurement management system, examination and approval system, acceptance system, accounting system, disposal system, benefit analysis and evaluation system and asset management responsibility system. Adhere to the principles of warehousing before use, appraisal before scrapping, scrapping before purchase, standardize the rights and responsibilities of asset purchasing department, storage department, use department and record department, strictly purchase (including self-production, donation), use, scrapping procedures and voucher transfer systems, establish an asset management internal control system with division of labor, cooperation and restriction among all departments, to ensure the effective implementation of asset management system.

3.3 Make full use of budget and government procurement to strengthen the allocation and management of fixed assets

On the basis of comprehensive verification of the fixed assets of the unit, the financial department. In the process of preparing the annual budget, the budget for the purchase of fixed assets should be taken into full consideration, and the budget reports for the purchase of fixed assets submitted by various departments should not be complied with as required. The fixed assets allocation of each department of the unit shall be based on the functional needs of each department, and reasonable fixed assets allocation standards shall be formulated, taking into account various factors such as the actual demand of the department and the current occupied assets. On the premise of not affecting the daily work, we should first consider the mutual adjustment and use of assets in various departments of the unit, put an end to unnecessary waste behaviors caused by following the trend, overcome the "seeking foreign heights", and improve the use efficiency of fixed assets. By strengthening the budget management of asset purchase and strengthening the effective control over the source of funds, the financial department shall control the equipment not included in the budget plan in the current year.

3.4 To standardize the management of fixed assets of administrative institutions and improve the efficiency of assets use

The particularity of fixed assets management of business units should be strengthened. First, we will formulate and improve asset management measures, rules and regulations for the examination and approval of additional assets, so that every unit has laws to follow and rules to follow for easy operation. Second, we should carry out regular supervision and inspection and gradually establish a normal supervision and restriction mechanism. Through the inspection work, we should constantly explore the new mode and new method of fixed assets management of administrative institutions, and improve the supervision and restriction mechanism. To achieve the combination of unit asset management quality and financial appropriation, so as to encourage units to conscientiously implement the "Accounting Law", do a good job of fixed assets accounting and supervision, effectively improve the weak situation of administrative institutions fixed assets management, to achieve the preservation of administrative institutions and reasonable, economical, effective use of property. All supervisory departments shall strengthen supervision over fixed assets.

3.5 Strengthen the quality education of the accounting team

The improvement of accounting personnel's political and professional qualities is the basis of effective management of fixed assets. The admittance system of accounting personnel should be strictly implemented. Those who do not have the qualifications of accounting are strictly prohibited from working in accounting positions. Accounting management departments should carry out regular professional ethics education and professional knowledge training for accounting personnel, improve their political and professional quality, enhance their sense of responsibility and self-improvement, so that accounting personnel can consciously resist the erosion of various bad practices, and carry out fixed assets accounting and management in strict accordance with the provisions of the accounting system.

4. CONCLUSION

To sum up, although fixed assets in public institutions have their own accounting characteristics, but because of its high value and long service life characteristics, its management should also cause enough attention, it is one of the three basic elements of people, money and things in public institutions. These three elements play a vital role in the operation process of the cause. Only when the three elements are valued and go hand in hand, can we lay a solid foundation for the development of the cause and steadily promote the continuous development of the cause.

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