

On the Construction of Fixed Assets Management System in Colleges and Universities

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Abstract: According to the actual work of asset management in colleges and universities, combined with the requirements of national laws and regulations, this paper expounds the tasks of fixed assets management in colleges and universities. In addition, this paper also focuses on the procurement management of fixed assets, physical custody management, financial management, fixed assets function management, internal control procedures and so on. At the same time, this paper also puts forward the common interference factors in the operation of university asset management system, and puts forward some suggestions for the operation of university fixed assets management system.

1. Overview of Fixed Assets Management in Colleges and Universities

1.1 Definition of Fixed Assets in Colleges and Universities

According to the relevant provisions of the Financial system of Colleges and Universities [2012] 488 of the Ministry of Finance and the Ministry of Education of the State, the fixed assets of colleges and universities refer to the assets which can be occupied or used by colleges and universities, can be measured in currency, have a useful life of more than one year, have a unit value of more than 1000 yuan (of which: the unit value of special equipment is more than 1500 yuan), and basically maintain the original material form in the process of use. In addition, although the unit value does not meet the prescribed standards, but the durability of more than one year of a large number of similar materials are also managed as fixed assets. Fixed assets in colleges and universities can be divided into six categories: houses and structures; special equipment; general equipment; cultural relics and displays; books and archives; and other fixed assets.

1.2 Management of Fixed Assets in Colleges and Universities

The main task of fixed assets management in colleges and universities is to establish and improve various management systems, form a scientific management mechanism, effectively allocate fixed assets, and ensure the integrity and safety of fixed assets. In the purchase of fixed assets, custody and use, maintenance, disposal of each link, the rational use of funds, maximize the role of fixed assets, so as to make the best use of things, to achieve frugal running a school.

2. Fixed Assets Management System and Construction Requirements in Colleges and Universities

Fixed assets management system in colleges and universities is a system established around procurement management, physical custody management, financial management, functional management, risk control and so on.

The system of fixed assets management in colleges and universities, the main system and construction requirements:

2.1 Physical Asset Management System

2.1.1 The Role of Physical Assets Management System

Clear the increase of fixed assets, custody and use, value-added impairment, maintenance and disposal, inventory, insurance and other procedures, stipulated the functional role of various units and personnel in the physical management of fixed assets. This system is not only the core system of fixed assets management system in colleges and universities, but also the most basic system of fixed assets management.

2.1.2 Construction of Physical Assets Management System

Firstly, according to the national documents and the reality of colleges and universities, the management system of physical assets should stipulate the scope of fixed assets in colleges and universities, which is clearly defined by the units and personnel of colleges and universities. In addition, it also needs to stipulate which are fixed assets, which are low value and easy to consume, and accurately use the relevant systems to complete the management.

Secondly, we should improve the requirements of the responsibilities of various units and personnel in colleges and universities in asset management, and avoid problems such as unclear responsibilities, management prevarication, inadequate supervision, and so on.

Thirdly, according to the different ways of obtaining fixed assets, clear valuation principles. For example, the purchase of fixed assets, according to the actual payment of the price and in order to make the fixed assets to achieve the expected working state of packaging fees, freight charges and so on; fixed assets built or manufactured by oneself shall be valued according to all related expenses of construction and manufacture; the original value of fixed assets shall be increased according to the net added value of the expenditure incurred minus the income from the change in price for the fixed assets reconstructed, expanded and added on the basis of the original fixed assets; the donated fixed assets shall be priced according to the market price of the same kind of fixed assets or the relevant credentials provided by the donor, as well as the relevant expenses incurred in accepting the fixed assets, etc.

Fourth, clear fixed assets increase, fixed assets use and maintenance, fixed assets inventory requirements and procedures. The increase in fixed assets mainly refers to the increase in the quantity and value of fixed assets caused by the acquisition, construction, improvement, donation, transfer and transfer of fixed assets. Use and maintenance, that is, the asset use department is required to establish and improve the custody and maintenance of fixed assets, and do a good job in fire prevention, theft prevention, safety accident prevention, moisture prevention, dust prevention, rust prevention, mothproof, etc. In addition, fixed assets need to be maintained, regularly inspected or repaired in accordance with the requirements to ensure the integrity and safety of the equipment; assets shall not be lent, donated, leased, scrapped, changed in price, etc.; changes in the use of fixed assets shall be handled in accordance with certain provisions. Fixed assets inventory, that is, physical assets, physical fixed assets accounts, financial fixed assets accounts, three aspects of comparative inventory, to ensure that the physical assets of colleges and universities in accordance with the accounts and accounts.

Fifthly, clear the disposal procedures and requirements of fixed assets. The disposal of fixed assets refers to the transfer or cancellation of property rights of all kinds of fixed assets in colleges and universities, usually including allocation, sale, investment, scrapping, loss, donation and so on. In this part, we should focus on the conditions for the scrapping of fixed assets, the procedures for the examination and approval of scrapped assets, the procedures for the treatment of scrapped assets, and the procedures for external donation of fixed assets to prevent the loss of fixed assets in colleges and universities.

Sixthly, stipulate the insurance scope of fixed assets, the insurance elements and the choice of commercial insurance, to prevent the economic losses caused by disasters to colleges and universities.

2.2 Management System of Teaching Instruments and Equipment

2.2.1 The Function of the Management System of Teaching Instruments and Equipment

Education and teaching are the core function of colleges and universities. In terms of quantity and value, teaching instruments and equipment account for a huge proportion of fixed assets in colleges and universities, and the construction of instrument and equipment management system is also extremely important. Moreover, the main task of the instrument and equipment management system is to manage the whole process of instruments and equipment, including purchase plan declaration, feasibility demonstration, procurement, use, maintenance, change, scrapping and so on. In addition, the purpose of management is to optimize the allocation of resources, improve the integrity and utilization rate of instruments and equipment, ensure the safety of instruments and equipment, and better serve for teaching, training and scientific research.

2.2.2 Construction of Management System of Teaching Instruments and Equipment

Firstly, in view of the teaching equipment clear university each unit management responsibility and the division of labor, stipulates the instrument equipment management system revision and the implementation, the instrument equipment purchase plan organization declaration and the examination responsibility unit; the responsible unit for the budget, management and allocation of the funds for the management of instruments and equipment; the unit responsible for the supervision, inspection and assessment of the use and management of instruments and equipment; the responsible unit for the purchase, acceptance, allocation and scrap treatment of instruments and equipment, the card construction of instruments and equipment, the inventory and change of assets, etc.; the responsible unit for the maintenance and maintenance of instruments and equipment to ensure the integrity of the information of instruments and equipment; the unit responsible for the appointment and examination of instrument and equipment management personnel.

Secondly, make clear the procedures for the purchase and acceptance of teaching instruments and equipment. It is also necessary to stipulate the date of declaration for the purchase of teaching instruments and equipment, standardize the relevant demand forms and fill in the contents, and stipulate the examination and approval procedures and the selection of purchase methods; stipulating post-acquisition acceptance procedures, such as requiring the technical specifications and performance of instruments and equipment to be accepted in accordance with the procurement contract or procurement list. In that case, the imported instruments and equipment shall be inspected and accepted by the acceptance department together with the commodity inspection unit, and the contract stipulates that the equipment installed and debugged by foreign investors must be open for acceptance with foreign technical personnel, and so on. It is also necessary to provide for the formalities for the registration and filing of teaching instruments and equipment.

Thirdly, it is necessary to clarify the limits of authority and procedures for the repair and maintenance of teaching instruments and equipment, establish and improve the custody and maintenance system, and formulate the requirements for the repair, maintenance and calibration of instruments and equipment. According to the national stipulation Compulsory Verification of Work Measuring Instruments Strong Inspection Form and Strong Inspection Applicable Scope Table", combined with the accuracy grade and use requirements of instruments and equipment, determine measurement verification and verification.

Fourthly, it is necessary to put forward corresponding requirements for the allocation and scrapping of teaching instruments and equipment, and clearly define the disposal procedures for equipment that have not been put into use for a long time, such as low utilization rate and unreasonable use. In addition, there is a need to clarify the handling procedures when equipment is damaged and lost as a result of a liability accident.

2.3 The Purchase System of Assets in Colleges and Universities

College asset purchase system, mainly combined with the actual situation of university units, to establish a standardized bidding, non-bidding process and related perfect supervision mechanism, reduce procurement costs, improve procurement quality, and ensure the maximization of the interests of colleges and universities.

2.3.1 Tendering Management System

The tendering management system is mainly based on the Law of the people's Republic of China on Tendering and Bidding and the tendering and procurement management system of the competent departments of colleges and universities. It not only defines the division of responsibilities of the tendering organization and each unit, the scope of tendering and procurement, the examination and approval procedures for tendering projects, the bidding procedures, the prequalification of tendering units and the requirements of bidding documents, but also defines the prohibited items in the bidding process, bid opening and bid evaluation management requirements, supervision mechanism and illegal punishment and so on.

2.3.2 Non-tendering Management System

The non-tendering management system is mainly based on the Law of the people's Republic of China on Tendering and Bidding and the non-tendering procurement management system of the competent departments of colleges and universities. It covers other procurement methods that cannot be procured by tender, such as competitive negotiation procurement, single-source procurement, inquiry procurement and order procurement. In addition, the system should clarify the division of responsibilities of non-tendering organizations and units, the scope of non-tendering procurement, the examination and approval procedures for non-tendering projects, and the applicable methods of non-tendering procurement (such as competitive negotiation procurement, single source procurement, inquiry procurement, etc.), the applicable conditions, operating procedures, supervision mechanism and penalties for violations of the non-tendering procurement methods, and so on.

2.4 Financial Management System

The financial management system of colleges and universities is compiled according to the actual situation of colleges and universities, mainly according to the Financial System of Colleges and Universities, the relevant laws and regulations of the state, and the financial system of the competent departments of colleges and universities. It plays an important role in standardizing the financial behavior of colleges and universities, strengthening the financial management, improving the efficiency of the use of funds and promoting the development of colleges and universities. In general, the standardization of asset management provisions is one of the key contents of the financial management system. This part of the clause is mainly from the financial professional point of view to clarify the management scope of fixed assets, fixed assets financial account set registration and management requirements, fixed assets scrapping and transfer of financial treatment procedures, fixed assets variable income provisions, the accounting procedure and result processing scheme of financial account and physical account, the accounting procedure of accepting donated fixed assets, etc.

2.5 Other Systems

College asset management system, but also related to real estate management system, asset internal control system and other detailed system. The real estate management system is a system formulated by colleges and universities to unify the planning and management of public real estate resources, improve the efficiency of the use of public real estate, and promote the development of teaching, scientific research and various undertakings in colleges and universities. Asset internal control system is in the process of asset management, according to the requirements of physical asset management system and other documents, the preparation of control procedures and risk early warning provisions.

3. Effective Operation of Fixed Assets Management System in Colleges and Universities

After the construction of fixed assets management system in colleges and universities, its effective operation is the essence of fixed assets management in colleges and universities. At present, some units and personnel in colleges and universities do not have enough understanding of the importance of fixed assets management and lack of awareness of property rights. In addition, the increase of fixed assets involves economic interests, in the asset declaration and purchase, procurement, acceptance and other links, there are violations of law and discipline. Moreover, there are some problems, such as the lack of substantive supervision over the "economic benefits" of the use of assets, the shortage of full-time personnel for asset management in colleges and universities, and the relatively low overall level of professional quality. These problems seriously affect the operation effect of the fixed assets management system in colleges and universities, resulting in the empty system and poor operation of some fixed assets management work in colleges and universities.

Therefore, the construction of fixed assets management system in colleges and universities is not a simple document construction, in the system construction, we must pay attention to the substantive operation of the system. Colleges and universities need to improve the management level of fixed assets by strengthening the management consciousness of various units and personnel in colleges and universities, and by means of training, practice, examination and so on. At the same time, colleges and universities must strengthen supervision and audit, strictly implement the requirements of the fixed assets management system, obey the rules and regulations, investigate those who violate the rules and regulations, and give full play to the operational efficiency of the fixed assets management system.

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