

Discussion on the Problems and Countermeasures of Fixed Assets Management in Administrative Institutions

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Abstract

In recent years, the status of fixed asset management of administrative institutions in the construction of units has become higher and higher, and the management effect has also been greatly improved compared with before, but there are still or More or less question. Based on the actual work, this paper summarizes the existing problems in the fixed asset management of administrative institutions at the system level, and proposes countermeasures to improve the effectiveness of fixed asset management in administrative institutions from three aspects: personal awareness and skills, system construction and computer technology.

Keywords

Administrative Institutions; Fixed Assets; Countermeasure.

1. Introduction

The fixed assets of administrative institutions are an important part of state-owned assets, and are the objective material conditions to ensure the normal operation of the units and the smooth progress of public services. The rational and standardized use and management of fixed assets is conducive to avoiding the loss of state-owned assets and can improve the operational efficiency of administrative institutions. However, the management of fixed assets has always been ignored, and there have always been more or less problems in various aspects. With the development of social economy, the reform of various systems, and the adjustment of units and institutions, the problems of fixed asset management are also Constantly changing[1]. Therefore, it is very necessary to study how to use advanced management methods and technical means to improve the effect of fixed asset management.

2. The Importance of Fixed Asset Management in Administrative Institutions

2.1. Strengthening the Management of Fixed Assets Can Improve Unit Operation Efficiency

Fixed asset management is an important part of the daily work of administrative institutions. From asset procurement to registration and storage to departmental requisition, financial entry, asset retirement, etc. are all due content of fixed asset management. It can be said that it occupies the daily routine. Half of the work. Therefore, strengthening the management of fixed assets is the proper meaning of fulfilling functions and improving work efficiency. Once a certain link derails, it will directly affect the management of subsequent links and the management and accounting of the entire state-owned assets. For example, a company has never registered basic information such as asset model, product name, user department, user, etc. in the asset management information system, so that the inventory of fixed assets cannot be carried out, and it is also unable to grasp the overall situation such as the total amount and quantity of assets. It can be said that asset management is chaotic. Every link in asset

management should be step-by-step, so as not only to improve work efficiency, but also to provide protection for subsequent work, and to be aware of fixed assets[2].

2.2. Strengthening the Management of Fixed Assets is an Important Measure to Serve the People

From a micro perspective, the fixed assets of an administrative institution are the assets of the unit, and from a macro perspective, the state's assets are the people's assets. Protecting the safety of state-owned assets and maintaining the integrity of state-owned assets serve the people. Important manifestation. One of the values of state-owned assets is to play a functional role and improve the quality and efficiency of serving the people. The basic utility of office supplies such as computers, printers, screens, etc. used in daily work is the performance of functions by government agencies, and performing functions is the first step in serving the people. Generally speaking, the main source of funds for the purchase of fixed assets is fiscal funds, and fiscal funds are the people's property. Therefore, we have the obligation to protect the people's pockets and manage all aspects of fixed assets to ensure that the use of fiscal funds can be increased. Improve quality and efficiency, avoid loss and waste.

Fixed asset management has a long way to go, and various management irregularities will be encountered in the process of work practice. Generally speaking, the problems can be analyzed from the two aspects of the construction and implementation of the fixed asset management system.

3. Problems in the Management of Fixed Assets

3.1. No Rules and Regulations

The fixed asset management system should be an important basis for units to manage fixed assets. The Ministry of Finance, the Provincial Department of Finance and other financial departments at all levels have formulated relevant systems, requiring all administrative institutions to formulate their own fixed asset management systems based on actual work. However, after investigation, it is found that some administrative institutions have not formulated their own fixed asset management measures in accordance with the actual work, and they are managed in accordance with the default work habits in the management. In most units, the financial department is responsible for the registration of financial accounts and fixed asset management information systems, and the office is responsible for the physical management of fixed assets. However, some offices are just named management departments and have not performed their actual duties, nor have they established an asset ledger to register asset storage (including model numbers)[3]. This management model is not conducive to the management of fixed assets, nor is it conducive to the overall situation of the unit's assets. It will bring potential risks to the loss of state-owned assets to a certain extent.

3.2. Insufficient System Construction

3.2.1. The Accounting Standards have Not Been Updated in Time

The "Measures for the Administration of State-owned Assets of Administrative Institutions" stipulate that the value of general equipment units above 500 yuan, and the value of special equipment units above 800 yuan are fixed assets. Although the unit value does not meet the prescribed standards, a large number of similar materials that have been used for more than one year are managed as fixed assets. With economic and social development, national laws and regulations have further improved the accounting standards for fixed assets. In 2012, the Ministry of Finance issued the "Financial Regulations for Administrative Institutions" (Order No. 71 of the Ministry of Finance) stipulates that "fixed assets refer to the service life of more than one year, and the unit value is more than 1,000 yuan (including: the unit value of special

equipment is more than 1,500 yuan) , And basically maintain the original material form of assets during use." However, in actual work, the accounting standards in the fixed asset system of some administrative institutions did not closely follow the national policy guidance, and still included general equipment above 500 yuan and special equipment above 800 yuan into the fixed asset accounting management.

3.2.2. There are No Rules to Follow for Purchases Below the Limit

Some administrative institutions have formulated corresponding systems to standardize asset management, requisition, accounting and other related links. Regarding asset procurement methods, they mainly refer to the centralized government procurement catalog, but there are no relevant system regulations for asset procurement outside the government procurement catalog. It has also led to five chapters for each department to follow, increasing potential procurement risks.

3.2.3. Nowhere in Asset Management

The system of some units did not clearly stipulate the asset management department, resulting in nowhere in asset management. The lack of a leader in asset management made assets such as air conditioners and computers still registered as in-use in the asset management system many years ago; because institutional reforms have been transferred to other unit assets, they are still reflected as unit assets in the asset management system; The promotion of the post system has caused frequent turnover of personnel. After the office supplies are adjusted to other departments with personnel, they have not been changed in the asset management system in a timely manner.

3.2.4. Asset Acceptance is a Formality

Due to limited professional knowledge, the acceptance of some newly purchased information systems and other highly specialized equipment can only rely on the current usage conditions, and it is impossible to determine whether the internal structure and quality meet the standards. The acceptance of some units only signed the acceptance form, and did not reflect important information such as the scope and content of the acceptance. The shoddy products withdrew from the stage of history shortly after use, invisibly causing the loss and waste of financial funds.

3.3. The Implementation of the System is Silent

3.3.1. Non-Compliance of Procurement Procedures

Government departments at all levels will publish the catalogue and quota standard of centralized government procurement at the same level every year, and stipulate the procurement channels of various asset purchases within a certain price range. For example, the government procurement system stipulates that air conditioners, all-in-one TVs, and all-in-ones should be purchased in the government procurement online mall; single item or batch purchase of printing, communication, network and other special equipment of more than 50,000 yuan (including 50,000 yuan) Procurement shall be centralized; construction projects with a single item value of more than 1 million yuan (including 1 million yuan) or system integration and network engineering projects with a single item value of more than 200,000 yuan (including 200,000 yuan) shall be publicly tendered. However, during the implementation process, it was discovered that some units did not have a good grasp of the policy, so that the goods that should be purchased in a centralized way were purchased by themselves, and the goods that should be purchased through the online mall were purchased offline. The service party signs a purchase contract.

3.3.2. Inadequate Asset Accounting Management

The greatest effect of the internal control system is effective implementation, play its due role, and promote the high-quality development of various tasks in administrative institutions[4]. Under the impetus of governments at all levels of the country, although some administrative

institutions have formulated fixed asset management systems, the implementation results are not satisfactory. Unit A's asset management system stipulates that fixed assets should be counted at the end of each year, but it has never been implemented due to weak personnel and large assets. The system also stipulates that the asset management department should register when purchasing, requisitioning, and scrapping fixed assets, but The implementation is random, resulting in incomplete registration information; some assets are not recorded in the account due to the lack of clear management of the joint construction; problems such as the error in the recorded amount due to the error of the accountant often occur; the fixed amount of more than 30,000 yuan Issues such as failure to complete the retirement procedures for asset verification and failure to pay the residual value income to the national treasury.

3.3.3. Incomplete Registration of Asset System Information

The asset management information system is a system built by the financial department to grasp the asset management situation in its jurisdiction. Its interface contains information such as asset type, asset name, asset model, entry time, entry amount, depreciation amount and other information. Each administrative institution has its own account. After entering the system, it can maintain the asset information of its own unit, but most of the units use the results are not satisfactory. The first is the unregistered asset model, which cannot be verified with the physical object; the second is the delay in the registration and entry time and the useful life resulting in inaccurate depreciation;

All aspects of asset management influence each other. The assets of some administrative institutions have not established rules and regulations, making asset management without system basis. Even if the system has been established, the procurement procedures are not compliant, the asset accounting management is not in place, and the asset system information registration is incomplete. happen. Therefore, if the asset management system is to have a sound effect, effective measures must be taken to interfere.

3.3.4. Incomplete Accounting of Asset Rental Income

The fixed assets of administrative institutions can be roughly divided into three categories. The first category is general-purpose equipment such as computers and photocopiers, the second category is dedicated equipment such as closed-circuit surveillance systems and law enforcement recorders, and the third category is buildings such as real estate[5]. Fixed assets are usually used in daily work, and real estate can play a certain economic benefit by renting on the basis of self-use. The rental of real estate is followed by the management and accounting of rental income. The real estate rental of administrative institutions is prone to problems such as not collecting income according to the contract, and the rent income collected is not turned over to the non-tax account of the treasury. The contract should be a system that regulates the behavior of both parties to the contract. A few people infringe on the public interest for personal benefit. They pay less or even no rent. The income generated by fixed assets should be owned by the state. Some units did not turn over to the state treasury within the specified time after receiving the rent income, and kept them in their own unit's account or used the income as daily expenses.

4. Measures to Strengthen the Management of Fixed Assets

4.1. Be the "People Who are Important to the Country" and Protect the People's Property

4.1.1. Improve Political Positions and Establish Awareness of Protecting State-Owned Assets

State-owned assets refer to the sum of all property and property rights owned by the state, and are the object of state ownership. State-owned assets are the common wealth of all people. To

ensure the safety of state-owned assets and prevent the loss of state-owned assets is an inevitable requirement for building a well-off society in an all-round way and achieving common prosperity for all people. General Secretary Xi delivered an important speech at the 100th anniversary of the founding of the Communist Party of China and pointed out: "The country is the people, and the people are the country. Fighting the country and guarding the country is the heart of the people." As the guardians of state-owned assets, we have an obligation. Protecting the integrity of the people's assets and establishing the awareness of protecting state-owned assets can only then be respected and supported by the people. First of all, it is necessary to improve the political position, to be the big country, from the perspective of the national level, realize the importance of state-owned assets and the harm caused by the loss of assets. Second, establish a global view. Protecting state-owned assets is the responsibility of every public official, not just the responsibility of the asset manager appointed by the unit. Third, establish a qualitative analysis view. No matter how big or small, the integrity of the asset has nothing to do with the size and quantity of the amount. It cannot be analyzed only from a quantitative perspective, but the seriousness of the loss of assets should be recognized from a qualitative perspective.

4.1.2. Intensive Learning to Improve Business Skills

Theoretical knowledge comes from practice and also acts on practice. Intensive learning is the only way to improve fixed asset management skills. First, while recognizing the importance of asset management, the personnel of administrative institutions should carefully study the laws and regulations on asset management and relevant documents issued by the financial department, grasp the changes in policies and the latest management regulations, and be sure of their hearts; second, Earnestly participate in relevant business trainings related to asset registration, accounting, accounting and management, and grasp the latest management skills in a timely manner to improve business standards; third, act in accordance with the rules, take responsibility for the prescribed actions, and avoid free play; fourth, invite the financial department, The audit department and other business backbones teach the unit personnel to explain the precautions, common problems and practices of fixed asset management; the fifth is to use the results of inspections and audits to actively reflect on the problems they have found in asset management. Ask for solutions with an open mind, seriously rectify problems and check for omissions to form a long-term mechanism.

4.2. Adjust Measures to Local Conditions and Improve System Construction

4.2.1. System Construction Takes Root

System construction is the first step to protect the integrity of assets and prevent the loss of state-owned assets. Since each administrative institution has different administrative functions, department settings, personnel scale, etc., it is not only based on the national asset management system, but an asset management system that conforms to the characteristics of the unit should be built according to local conditions. It is scientific and feasible. In the process of system construction, the asset management process should be improved according to the actual work. It is necessary to clarify the responsible parties for asset procurement, income inspection, registration, receipt, use, regular inventory, and scrap disposal, as well as the execution procedures of the entire process, and the rules and regulations of the higher-level departments should be combined to stifle the factors that may cause the loss of assets in the cradle Among them, the high-quality development of asset management is promoted through the integrity of system construction.

4.2.2. The Procurement Inquiry Mechanism Does its Best

The financial departments at all levels did not clearly stipulate the procurement channels and acceptance requirements for situations below the government procurement quota, which has

also become the soil for some units to breed corruption. In order to further restrict the staff's behavioral norms and reduce procurement risks, administrative institutions should organize the establishment of procurement teams. The members of the procurement team should be composed of the asset management department, the financial department, the procurement department, the discipline inspection department, etc., in order to maintain the fairness and justice of asset procurement and prevent individual personnel from getting in the way. For the procurement of assets under the government procurement catalog and quota standards, the procurement team shall inquire about prices from three or more companies. When the quality and specifications meet the requirements, the lowest quotation will win the bid. In order to improve the efficiency of the use of financial funds, the unit shall organize the acceptance and fill in the acceptance form to issue an acceptance opinion, and when necessary, invite experts from outside units to participate in the acceptance. The internal audit or discipline inspection departments of the unit shall conduct random inspections regularly to verify the authenticity of the inquiry process and the completeness of the procedures.

4.2.3. Keep up with the Content of Policy-Oriented Norms and Systems

With the economic and social development, the system and regulations on asset management at all levels of the government have also been updated and changed, from accounting standards, government procurement quotas to asset depreciation, etc., there are new regulations. All administrative institutions should closely follow the national policy guidance and reformulate their own asset management system to conform to the higher-level policy requirements and the trend of the times[6]. The establishment of the system is inseparable from the staff's learning and understanding of policies. Only by timely grasping the state's policies and regulations on fixed asset management can the unit's system and regulations be adjusted in time based on the actual work.

Policy learning should be done on the initiative. If it is only passively accepted, it is not conducive to the perfection of the system. The "Administrative Institutions Financial Regulations" has already adjusted the accounting standards of fixed assets in 2012, but in practice, some administrative institutions have not adjusted the accounting standards until 2021, which has virtually increased the workload and inflated the accounting standards. State-owned assets, the financial staff of the unit still emphasized that they have not yet received an adjustment notice. Enhancing the learning of corresponding knowledge and transforming passive acceptance into active adjustment is the proper demeanor of the great nation. In 2019, the new "Government Accounting System" stipulates that fixed assets of administrative institutions should be depreciated. This change is undoubtedly a challenge to the working habits of administrative institutions and requires staff to increase their sense of responsibility and accept policy adjustments.

4.3. Use Information Systems to Promote Asset Management

With the development and progress of society, the fixed assets of administrative institutions are no longer simple desks, chairs, benches, computers, printers and other common daily office supplies. The management and accounting of fixed assets such as business intelligent office systems and new rural construction have also been added. The ranks of fixed assets. These fixed assets have the characteristics of large amount, complex asset composition, and long construction period, so they must be managed with the help of information systems in asset management and use[7]. During the construction process, the construction in progress should be registered immediately, and the fixed asset accounting management should be included immediately after the completion of the settlement. At the same time, basic information such as the time, amount, and expected useful life should be entered in the asset information management platform. On the one hand, it can strengthen the unified management and

configuration of assets, and on the other On the one hand, it is also convenient to calculate the amount and quantity of assets and settle accounts with the seller in a timely manner.

5. Conclusion

Fixed asset management is one of the functions of administrative institutions, and the financial department has already stipulated it as an important matter, aiming at all departments to be able to unify standards and manage assets scientifically. However, in the process of implementation, due to various reasons, there are still problems such as irregular system construction and inadequate system implementation. This article lists the issues that have been frequently issued in recent years, such as the failure to establish a system for asset management, the failure to update the accounting standards, and the unregulated procurement below the limit. To address these issues, ideological education is the first, theoretical knowledge is the backing, and the information system is the auxiliary. It is hoped that through daily observations, knowledge and understanding, the countermeasure structure of the government can help various administrative institutions to regulate fixed asset management issues.

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