

Thoughts on Strengthening the Management of State-Owned Assets of Public Institutions

Yuxi Wang

Shandong First Medical University, Tai 'an 271016, China.

Abstract: The change of social environment causes the management of Chinese public institutions to face new challenges. Public institutions belong to the main part of the national economy, ensuring the stable development of public institutions plays an important role in the development of Chinese market economy. Considering the special role of public institutions, it is necessary to pay attention to the management of state-owned assets of public institutions not only related to their own development, but also to maintain the healthy operation of our economic system. Only by doing a good job in the management of state-owned assets of public institutions can the market competitiveness of public institutions be better improved. Better ability to cope with complex and changing external environment. This paper analyzes the problems existing in the state-owned assets management of public institutions and explores effective optimization measures combined with the problems.

Keywords: Public Institution; State-Owned Assets; Asset Management

Introduction

With the continuous improvement of the national economic system, it is necessary to deal with the increasingly changeable market to do a good job in the management of the economic system, so the asset management level of public institutions is particularly important. In order to ensure that public institutions can reduce the negative impact of external environment when managing state-owned assets, so that the state-owned assets of public institutions can maintain their value, relevant managers should adjust and optimize the management of state-owned assets according to the changes of The Times, so that the development of public institutions can better adapt to the new era.

1. Existing problems in state-owned assets management of public institutions

1.1 Lack of scientific management concept

The most important problem facing public institutions in the management of state-owned assets is that the management consciousness has not kept up with the development of The Times. At present, Chinese public institutions still rely on the "integration of management and operation" management mode in the management of state-owned assets. In this management mode, the ownership and use of state-owned assets are separated, resulting in unreasonable asset allocation and serious waste. In response to the current social change, the traditional management concept and the new problem can not be well matched, some units pay more attention to the procurement, but not enough attention to the management work. However, some managers do not understand the new changes in state-owned assets management and internal control, and their professional quality cannot keep up with the trend of The Times. As a result, the concept and management lag behind the current needs, and even the managers are slow to work, and there are also problems in the handover of work. The above situation is easy to lead to the inaccurate authenticity of the assets of public institutions. If there is a large error between the asset accounts and the actual stock of public institutions, it will also affect the effective promotion of management.

1.2 Lack of sound state-owned assets management system

To ensure the management effect of state-owned assets of public institutions, it is inevitable to build a management system. If the system is not perfect, the actual management efficiency will be affected. In addition, considering that public institutions are non-profit organizations of service nature, assets management of public institutions is mainly provided by the national financial funds. That is to say, the management of state-owned assets in public institutions will affect the safe operation of national economy. At present, the system and construction of state-owned assets management of public institutions have not kept up with the time. At present, most public institutions in our country are extensive in the system, the management still adopts the old system, only for the procurement link has a clear requirement, for the requirements of management has not formed a system. This makes the relevant procurement personnel, management personnel, users in the performance of their duties when there is no detailed standards, it is difficult to ensure the effective promotion of the work.

1.3 Unbalanced allocation of fixed assets

In the current management, the allocation of fixed assets is not balanced, and the problem of asset loss is easy to occur. The root cause is that the system of public institutions in the allocation of fixed assets is not perfect and not standardized enough. In the actual management, the functions and powers of relevant managers are mainly concentrated in the hands of a certain department or individual, which easily leads to the management is not scientific and effective. In addition, because the professional quality of managers is not enough, there may be a mentality in management that has nothing to do with themselves. In the work handover with other departments, they will pass the buck to each other, which leads to the problem can not be discovered in time, and then lead to the loss of assets. In addition, improper management of fixed assets leads to a high idle rate in actual management. The root cause of this problem lies in the lack of effective registration procedures for fixed assets in asset management. Different departments call fixed assets arbitrarily, and relevant managers do not manage fixed assets in a timely manner and fail to verify the stock regularly. So that institutions in the management of fixed assets appear "save but do not know" "have but do not use" the problem repeatedly appeared.

2. Optimization strategy of state-owned assets management of public institutions

2.1 Strictly implement the internal control mechanism of the unit

In view of the problems existing in the current management, if we want to improve the management level of state-owned assets in public institutions, we should first start from the system. Only by optimizing the system can we better guide the front-line managers to implement their rights and responsibilities. When constructing the system, the management content should be detailed, posts should be set in accordance with the management needs of state-owned assets, and the management principle of separating incompatible posts should not be violated. When constructing the state-owned assets management system, mutual checks and balances should be ensured in the structure, so that all departments can cooperate efficiently. When purchasing some large and huge state-owned assets, the public institution must do a good job in the feasibility study before the purchase, to ensure that the allocation of assets is in line with the needs of the public institution, and the procurement budget management should be accurate, according to the procurement project performance evaluation work, strictly control the cost of procurement. In the construction of state-owned assets management system, it is necessary to pay attention to the management of asset purchase and disposal, formulate a good examination and approval system, and reduce the incidence of asset loss. In addition, the annual state-owned assets procurement plan should be made under the principle of scientific allocation and strict economization under asset management. The procurement process must be registered clearly according to the national standards for the purpose of procurement and the payment of funds in accordance with the process, and the registration work should also be formulated with a detailed process, so as to do a good job in asset management registration and effectively improve the responsibility of relevant management personnel.

2.2 Promote the integration of asset management and budget management

In order to improve the management level of state-owned assets of public institutions, effective adjustment should be made according to the development of The Times. In the actual management work, asset allocation plans and budgets should be formulated based on the budgeting system and asset allocation system standards, so as to ensure the rationality and effectiveness of asset allocation. Asset allocation should be included in the annual financial accounts in accordance with the unified deployment of the state.

In specific management, the review of asset allocation should be strengthened, the stock assets should be verified one by one, and the basic number of state-owned assets should be fully grasped. Special attention should be paid to the accuracy and adequacy of the basis for the declaration of incremental assets plan, as well as the compatibility with the actual needs of various departments. Determine the asset allocation items and define the allocation scope through analysis and demonstration. After a comprehensive understanding of the institutional setup, staffing and job functions of the asset user, verify the asset allocation to determine whether there is "over standard, over quota, over quantity". Assets included in the allocation criteria must be evaluated and demonstrated in accordance with the prescribed procedures and then reported. Idle or unsuitable assets shall not be disposed of or transferred without authorization.

2.3 Strengthen supervision to form joint management

Establishing a sound internal supervision mechanism to ensure the company's operation compliance. In the annual financial inspection of all departments and personnel, it is necessary to clarify the use of funds needed in each link and establish an effective management system. Set up special personnel to be responsible for the management of fixed assets, establish a fixed assets management system, and define the management personnel at all levels and their post responsibilities. For public institutions, the establishment of assets management supervision positions, and strengthen supervision, to ensure that the system can be effectively implemented; Establish corresponding reward and punishment mechanism, and conduct annual performance assessment on asset managers and asset users to enhance their sense of responsibility. Strengthen communication and coordination with financial departments, tax departments and banks, and establish a complete set of internal supervision mechanism. The supervision and tracking of state-owned assets requires the internal supervision department to do a good job of regular or irregular supervision and random inspection, so as to accurately understand whether public institutions are standardized and reasonable in the purchase, use and disposal of state-owned assets.

3. Conclusion

Generally speaking, whether the management of state-owned assets in public institutions is scientific and effective directly affects the effect of social consolidation service functions, with the changes of the current market economic environment, the public institutions in various parts of our country need to do a good job of management adjustment, so as to better meet the new challenges of social development. More importantly, the public institution is the basis of guaranteeing the development of our socialist road. A good management of the public institution will not only promote the long-term development of our socialist road, but also make our country improve the characteristic socialist road in practice exploration, promote the reform of our state property management, and bring out new vitality in the economic development of our country.

References

[1] Bi Y. Research on Existing Problems and Countermeasures of State-owned Assets Management in Public Institutions [J]. Accounting of township enterprises in China, 2022(11): 80-82.

[2] Wang J. Existing Problems and Solutions in State-owned Assets Management of Public Institutions [J]. Financial and Literary Circles, 2022(11): 66-68.