

Discussion on Effective Approaches of Universities Fixed Assets Management

DISCUSSION SUR LES MÉTHODES EFFECTIVES DU MANAGEMENT DES BIENS IMMOBILISÉS DES UNIVERSITÉS

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Abstract: The universities fixed asset is one of important constituents of the state asset and is the material base for the universities to develop the education and enhance education quality and the scientific research level as well. Strengthening the universities fixed asset management is not only the universitie's own development request, is also the need of organizational reform of universities education. This article embarks from the analysis of existence problems in currentuniversities fixed asset management, researches and explores the effective approaches to strengthen the universities fixed assets management.

Key words: Universities, fixed assets, management, effective approaches

Résumé: Les biens immobilisés des universités sont une des composants de l'actif national et la base matérielle pour les universités de développer l'éducation et élever la qualité éducative ainsi que le niveau de recherche scientifique. Le renforcement du management des biens immobilisés des universités est non seulement l'exigence du développement de l'université, mais également la demande de la réforme organisationnelle de l'éducation universitaire. L'article présent, commençant par l'analyse des problèmes existants dans la management actuel des biens immobilisés universitaires, étudie les méthodes effectives de renforcer le management dans ce domaine.

Mots-Clés: universités, biens immobilisés, management, méthodes effectives

The univerities fixed assets refer to the economical resources which are held or used by the universities and measured by currency, mainly including the universities interior house construction, the teaching, thescientific research equipment, the books and reference materials and the life facility and so on. The univerities fixed asset is one of important constituents of the state asset and is the material base for the universities to develop the education and enhance education quality and the scientific research level. Strengthening the universities fixed asset management is not only the universitie's sown development request, is also the need of organizational reform of universities education. The universitiesstate asset supervisory work is one the important constituent universities supervisory work. It is directly affecting the school teaching,the scientific research development speed, the school scale as well as the economic efficiency. In recent years, along with the socialistmarket economy gradual establishment, it assumes the multiplex tendency of channel sources to the state assets. The property construction is complex

day after day, specially afte rthe universities successive years expands. The rapid expansion and doubles increase exist in scale of study programs, the house construction, the teaching instrumentation equipment, the common equipment, and the booksand reference materials etc. Therefore, from macroscopic, center view, microscopic andso on multi-level embarks, how to use administration, the economy and many other kinds of methods to strengthen to the state asset managementand surveillance, optimize resources disposition, then ensure the state asset to guarantee the value and the increment,is an urgent duty faced by universities under the current situation.

1. THE VITAL ROLE OF UNIVERSITIES FIXED ASSET MANAGEMENT

The fixed asset is the material base of college teaching and the scientific research, directly affecting the teaching, the scientificresearch development speed, as

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well as school economic efficiency. The fixed asset holds the pivotal status in the universities' total property. Strengthening the fixed asset management and raising its management level and the use efficiency have the vital significance for the protecting universities' property security integrity, maintaining the universities' rights, realizing fixed asset guarantees the value rise in value, promoting universities teaching, the scientific research, the industrial health development as well. Its concrete functions manifest as follows

1.1 Advantageous to the advancement of universities teaching activity and the scientific research activity development

The higher education mainly trains the student through the classroom instruction and the experimental teaching to analyze the question and to solve the question ability. In this process, it needs to have the good teaching environment and the advanced instrument, the equipment which can advance the universities' teaching activity and develop smoothly the scientific research activity. In addition, the education for all-around development key point lies in raising student's practice skills and the innovation abilities, so the improvement and the enhancement of instrumentation equipment performance are advantageous to the advancement of universities' talented person education for all-around development.

1.2 Advantageous to enhance the use benefit and the social efficiency of universities' fixed asset

Universities' fixed asset belongs to the non-management property, in the process of use and the usage, is consumed in the school teaching, the scientific research and other activities. It cannot directly bring the economic efficiency for the universities, but focuses on using the least equipment investment to satisfy the universities' all kinds of needs, which is namely the enhancement of universities' fixed asset use efficiency and social efficiency.

1.3 Advantageous to guarantee the smooth development of universities' work

Strengthening the universities' fixed asset management is the important link to save the enterprise funds, enhance school ability, raise the scientific research teaching work level, advance the universities' construction and the reform, and improve unceasingly the teachers and students' staff matter and culture living standard.

2. MANY PROBLEMS IN THE CURRENT MANAGEMENT OF UNIVERSITIES' FIXED ASSET

Since adopting the reform and open policy, along with gradual establishment and the consummation of the socialist market economy system, our country's various universities' fixed asset management has obtained certain results, but simultaneously also has some quite serious problems: the lack of management consciousness; not matching account and reality, the power and responsibility are not clear and using efficiency etc., in the certain scope. In recent years, "school multi-areas" universities' rapid development, making the problems above more serious, also facing many more new situations and questions, such as increasing the school area quantity, the school level promotion, expanding the scale of study programs, the discipline layout adjustment and so on. Its prominent questions are as follows:

2.1 Lacking management consciousness and advanced ideas

In the planned economy time, universities' fund originates mainly depends on all levels of finance department allocating funds, the fixed asset which the universities purchase already does not count in the use raises amortizes, also does not calculate the profit and loss. The property internal management, the surplus and deficiency of department and the resources optimized disposition works didn't achieve good results. The utilizing of property is not efficient and is unable to display the property's biggest effectiveness. Universities' intangible asset management and the scientific research achievement transform has not always obtained fully recognition, creating the education resources to drain in vain, seriously affecting the school scientific research development ability.

2.2 Absence of unified management system

Since long ago, the universities adopt classification management about the materials and assets, and the financial department unifies the calculation of values. Namely the instrumentation equipment is managed by the property administration section; furniture class and other general purpose equipments like table, chair, backless stool as well as the house building are managed by general affairs office room and facility department; books, magazines by library; the financial department carries on the value calculation, collection and report of property and data because of not having certainly state asset administration section. Although establishing the special property management structure to carry on the management, various departments' labors and departments themselves are unable to correspond very

smoothly, and to have great scientific management and the surveillance functions. Besides, when the problems exist, these departments possibly wrangle and to shirk responsibility, which is disadvantageous to universities' state asset management.

2.3 Accounts can not correct react the realities, the equipment utilization rate is not low and the fixed asset drains seriously

Because the professional fixed asset administrative personnels and departments are few, and the majority of administrative personnels do not have relatively good education background, the specialized technical level is not high, it causes the attenuation and weakness of the fixed asset management. Firstly, universities purchase property repeatedly. Some schools and departments don't embark from collective interests, hoping to hold school properties as much as possible and blindly purchase the property equipment, causing the fixed asset to increase at will. Secondly, accounts are valued heavily and the realities are contempt. Schools or departments in the university use fixed assets independently and the financial department manages the registration works. Because of this kind of "the multi-heads" management, the checkup work to comprehensive accounts and real utilizations is more difficult to develop. Along with the market economy development, the universities use the resources superiorities, and the partial properties enter the market domain. They create school enterprises, advance the service socialization and organize the economic entity by second-level departments. Whether they can create new values and obtain the investment profits for the university or not become important issues. These property are in use by the enterprises, but still in the school property accounts, not promptly handled the necessary procedures, which will cause the property accounts are not equal to how much properties are really used. Thirdly, the property rights are unclear and the properties drain seriously. Unceasingly development along with the market economy, while taking teaching and scientific research workings, various departments in the universities strengthen their consciousness to create income by using the properties belonging to the whole university, but the university has not certainly charged the essential working cost, creating the school property to drain seriously. Fourth, utilization of the equipments is not efficient. Effects of properties are sparsely to be inspected after be purchased, creating the property to leave unused and serious waste. Some special purpose equipments are only used for several hours every year. The policy-making faults cause the equipment not to be able to be used well or to face the elimination.

2.4 Superintendents are low-qualified and lacking the legal ideas and consciousness

Universities' state asset management to the

superintendent is the project management, it requests the superintendent to have the management ability, the organization ability, the technical ability, the information-handling capacity and the legal ideas. But at present, in the universities state asset management process, the superintendents mutually to wrangle when bumping into the questions, even some personnels in charge of equipment purchase the administrative know nothing about the necessary knowledge and technology, and hold the resisting manner to use the computer to management property and on-line purchase. Some universities managers lead the abuse of authority and force property control sections and the administrative personnels to cheat the account, making a false report of the property, and to deceive both superiors and subordinates, in order to leave "the good achievements" for themselves the period of holding the power.

3. EFFECTIVE APPROACHES TO STRENGTHEN THE UNIVERSITIES FIXED ASSET MANAGEMENT

3.1 Establishing universities unify state asset management system

"Administration Institution State asset Policing method" stipulated that the administration institution's state asset management structure unification take concrete management to property implement in its own unit." Three levels of management system of state assets should be established and it will compose the macroscopic control section, the second-level administrations and the micromanagement departments. Therefore, according to the universities situation, we should establish the independent management structures which is led by specific headmasters and clear their authorities and the responsibilities, which is the essential condition to strengthen the management. Further, we should implement unified leadership, the level-to-level administration system.

3.2 Enhancing universities fixed asset management consciousness

Raising the management consciousness is the essential link to strengthen the universities fixed asset management. Universities' fixed asset management is the important foundation to guarantee the school teaching, the scientific research, the production, the administration and to rear service service and so on, is also the important condition to measure the scale and quality of study programs in the universities. If we can manage and use the universities fixed asset well, we can save the funds, enhance school ability and raise the level of scientific research and teaching works. Therefore, various universities must treat the fixed asset management as the vital issue for the smooth development of teaching, scientific research and for

their survivals especially.

3.3 Being clear about the universities fixed asset management goals

Because the universities fixed assets focus on their using benefits and the social efficiency, instead of economic efficiency, the main goals of strengthening the universities fixed asset management lie in their reasonable uses, effective uses and saving uses. First, the instrumentation and equipment must be reasonably disposed and used. Next, we should avoid of leaving the universities fixed asset unused, using them unefficiently etc, and must strengthen the universities fixed asset management and the surveillance, protecting the state asset not to be violated. Finally, when universities use fixed asset, they should complete the maximum duty quantity take by the least properties, save resources, avoid of losing and the waste, and complete teaching and scientific research work loads as many as possible by using by the least instrumentations and equipments.

3.4 Well completing check and inventorying work to the fixed assets

We should take such principles as "matching the account to the things, checking the accounts with the things, calculating the things when seeing them immediately, clearing the accounts when seeing." Besides, we should use different kinds of strategies and methods to find out the existing problems and verify the situations and the reasons, promptly carry on processing, and guarantee the account can correctly reflect the reality. Because the quantity of fixed asset is huge, it causes the check work to fixed assets to be very arduous. Therefore, we should use different check methods according to the special details in the practical work.

3.5 Managing fixed assets with modern information technology

The information time arrived and the network technology fast developed, which raised the universities fixed asset management level, also provided the possibility of strengthening the fixed asset management for the universities, gradually realizing the fixed asset management information, and fully displaying fixed asset using benefits. Implementing network

management is the important symbol of the modern management to the fixed assets, which has a lot of advantages: realizing the entire process track management to the fixed asset from the purchase, to the check and accept until the handling; recording property change situations; deconcentrating foundational data input works to various departments to strengthen their responsibilities to use and manage the properties.

3.6 Strengthening the management to the issue of transferring the non-management properties to the management properties

This kind of transfer means economic activities that institutions make the non-management property transfer to the management used ones when guaranteeing their normal work, according to the national related policies. To manage the management state assets must persist the paid-use principles, guarantee the value raises, and avoid the waste of the properties. First, we must establish the special property control system, legally carry on the special management. Secondly, we should carry on the feasible proof, and the management contract must pass through the internal audit. Besides, the property rights shift must strictly follow the procedure of request and authorization. According to the rules of "Transfers the non-management properties to management ones implementations", the following properties are not be permitted to make the management use: (1) state financial allocations; (2) higher authority subsidies; (3) the properties to maintain a normal development and complete the tasks. Regarding transferred the management properties, we have to carry on the inspection, take guarantees to bring the economic profits for the universities.

3.7 Constructing the property management troops to improve the superintendent qualities

The universities property management is a strong policy and the service oriented work. The universities must put construct a good the property management troop into the whole strategic plan. We must select good personnels with high sense of responsibility, policy level, and strong professional abilities. Additionally, we should offer full trainings to those old or poor-qualified staff to make them familiar to property management system and the procedures, and smoothly carry out property management operations.

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