Scientific and Social Research, 2025, Volume 7, Issue 10
https://ojs.bbwpublisher.com/index.php/SSR
Online ISSN: 2981-9946
Print ISSN: 2661-4332

Study on Performance Evaluation of Process Management of State-owned Assets in Colleges and Universities

Qinglin Feng*

Jiangsu University, Zhenjiang 212013, Jiangsu, China

**Author to whom correspondence should be addressed.*

Abstract: The performance evaluation of process management of state-owned assets is a key link in measuring the quality of asset management in colleges and universities. It is conducive to optimizing resource allocation, laying a solid foundation for the educational reform of colleges and universities, and promoting the high-quality development of higher education. This article expounds on the importance of optimizing the performance evaluation model for the process management of state-owned assets in colleges and universities, clarifies the evaluation indicators, and elaborates from four aspects: improving the performance evaluation system for state-owned asset management, defining performance evaluation indicators, cultivating a professional management team, and advancing digital transformation. The purpose is to improve the performance evaluation system for the process management of state-owned assets in colleges and universities and lay a good foundation for the educational reform of colleges and universities.

Keywords: Colleges and universities; State-owned assets; Process management; Performance evaluation

Online publication: October 29, 2025

1. Introduction

In 2021, the State Council promulgated the Regulations on the Management of State-owned Assets of Administrative Institutions, which clearly states: "All departments and their subordinate units shall establish a performance management system for state-owned assets in accordance with national regulations, improve performance indicators and standards, and carry out the performance management of state-owned assets in an orderly manner." Against this background, colleges and universities should attach importance to the process management of state-owned assets, build a sound performance evaluation system for the process management of state-owned assets, conduct objective and scientific process-based performance evaluation on their state-owned assets (including current assets, external investments, fixed assets, intangible assets, and projects under construction), and implement the evaluation principles of scientificity, dynamism, and orientation. This will help to timely identify and solve problems existing in the performance evaluation of state-owned asset management, and provide support for the management of state-owned assets in colleges and universities.

2. The importance of constructing a performance evaluation system for state-owned asset management in colleges and universities

2.1. Providing data reference for state-owned asset management in colleges and universities

Against the backdrop of the state's continuous increase in investment in higher education, the types and quantities of state-owned assets in colleges and universities have been constantly growing. State-owned asset management has thus exhibited characteristics such as complexity and dynamism, which have virtually increased the difficulty of managing state-owned assets in these institutions [1]. Therefore, constructing a process-based performance evaluation system for state-owned asset management is imperative. This system is conducive to the process-based management of state-owned assets in colleges and universities (including fixed assets and intangible assets), as it can objectively and comprehensively reflect the problems existing in the current process-based management. It further provides data reference for the management of state-owned assets in colleges and universities, helps school management clarify the direction of process-based management of state-owned assets, and ultimately enables the achievement of the goal of connotative development of higher education.

2.2. Optimizing the allocation of state-owned asset resources in colleges and universities

Process-based management of state-owned assets in colleges and universities refers to the dynamic management of assets throughout their full life cycle, from allocation and use to disposal. It involves gradually standardizing the management processes of each link, promptly addressing problems arising in the management process, and achieving efficient utilization, preservation, and appreciation of state-owned assets. Therefore, colleges and universities should base themselves on the characteristics of their own state-owned assets, develop tailor-made state-owned asset management plans, and leverage new technologies such as big data and artificial intelligence to realize dynamic management of state-owned assets. They should also ensure a good connection between various links of asset management to meet the needs of teaching, research, and other undertakings, thereby improving the quality of education and teaching [2].

2.3. Enhancing the risk prevention and control capacity of state-owned asset management in colleges and universities

Process-based management performance evaluation of state-owned assets enables systematic, comprehensive, and categorized supervision of state-owned assets in colleges and universities. By establishing performance evaluation indicators, it can accurately reflect problems existing in the processes of asset allocation, utilization, and disposal. This assists schools in promptly adjusting their state-owned asset management methods, thereby preventing the misappropriation or embezzlement of state-owned assets and enhancing the schools' risk prevention and control capacity for state-owned assets. Furthermore, process-based management performance evaluation can help schools reduce unnecessary costs and lower the expenses associated with state-owned asset management [3]. For instance, a school can formulate procurement plans based on its program offerings, as well as teaching, research, and academic needs, and dynamically adjust the amount of procurement funds. This avoids redundant procurement, ensures fund security, and contributes to promoting the sustainable development of colleges and universities.

3. Performance evaluation indicators for process management of state-owned assets in colleges and universities

The process management of state-owned assets in colleges and universities runs through the entire process of asset allocation, utilization, and disposal, enabling full-life-cycle and dynamic management. Therefore, the performance evaluation indicators for the process management of state-owned assets reflect characteristics such as dynamism, comprehensiveness, and systematization, including the following evaluation indicators:

3.1. Asset efficiency

Asset efficiency is a first-level indicator for the performance evaluation of state-owned asset process management in colleges and universities, which clarifies the direction of performance evaluation. From the perspective of asset efficiency, university management takes factors such as asset scale and structure, asset preservation, and asset utilization as performance evaluation indicators, thereby conducting a comprehensive performance evaluation of the allocation, utilization, and disposal processes of state-owned assets. Asset efficiency helps colleges and universities conduct objective evaluations on indicators such as the non-performing asset ratio, state-owned debt ratio, and fixed asset growth rate, thereby improving the quality of performance evaluation for the process management of state-owned assets in schools [4].

3.2. Asset benefits

When state-owned assets are invested in the educational management of colleges and universities, they generate certain economic benefits. For example, assets leasing and investment can help colleges and universities increase their economic income. Therefore, colleges and universities should incorporate the asset benefits of state-owned assets into the process management performance evaluation system, and evaluate their own disciplinary achievements, investment returns, and talent development. Through this, they can promote educational reform and improve the quality of talent development.

3.3. Financial management

For the performance evaluation of process management for state-owned assets in colleges and universities, financial management data should be selected. Emphasis should be placed on collecting and analyzing financial data during the asset use and disposal stages. Based on real data, indicators such as the utilization rate and return rate of state-owned assets are evaluated to dynamically adjust the management methods of state-owned assets and further improve the quality of state-owned asset management [5]. For example, colleges and universities should establish asset use management systems, clarify the asset use responsibilities of various departments, refine data related to asset registration and maintenance, conduct regular inventory checks, and implement asset sharing and common use, so as to avoid the idleness of state-owned assets. They should also strengthen supervision over the asset disposal stage: starting from links such as asset scrapping and transfer, they need to effectively supervise processes including asset evaluation, approval and filing, and accounting treatment, thereby improving the utilization rate of state-owned assets.

3.4. Budget management

Under the new situation, the integration of asset management and budget management in colleges and universities is an inevitable trend. The integration of the two enables real-time and full-process supervision over the process management of state-owned assets, allowing for the timely identification of existing loopholes in state-owned asset management, thereby improving the quality of state-owned asset management. For instance, the financial departments of colleges and universities should conduct feasibility studies on asset allocation, effectively improve the utilization efficiency of state-owned assets, and control management costs. They must not only meet the needs of teaching, scientific research, and administrative work but also keep procurement costs under control. Additionally, they should standardize such links as procurement application, feasibility studies, budget formulation, procurement, and warehousing management, thereby avoiding the problem of state-owned asset waste [6].

4. Strategies for performance evaluation of process management of state-owned assets in colleges and universities

4.1. Improve the system for performance evaluation of process management of state-owned assets in colleges and universities

A sound performance evaluation system is a crucial guarantee for the effective implementation of state-owned asset management in colleges and universities, and also an important driving force for promoting the reform of teaching and scientific research. Therefore, colleges and universities should, based on their own needs for state-owned asset management, formulate a sound system for the performance evaluation of state-owned asset process management, clarify the principles and objectives of performance evaluation, comprehensively assess the needs of teaching, scientific research and administrative management, quantify performance evaluation indicators, and ensure the smooth implementation of the performance evaluation work for state-owned asset process management [7]. First, in the performance evaluation of state-owned asset process management, colleges and universities should adhere to the principles of dynamism and systematization. They should adjust performance evaluation indicators according to the process of allocation, use, and disposal of various types of state-owned assets, make real-time dynamic adjustments to performance evaluation indicators and methods, and gradually improve the performance evaluation system for state-owned asset process management. For instance, colleges and universities can establish a linkage mechanism between state-owned asset process management and budget performance management, analyze and evaluate data such as asset allocation, asset use, and budget execution, and enhance the scientific nature of the performance evaluation of asset process management. Second, colleges and universities should clarify the responsibilities for state-owned asset process management, link performance evaluation with the assessment mechanisms of various departments and individuals, and strengthen the awareness of state-owned asset process management among all departments and staff, thereby improving the quality of state-owned asset process management. For example, colleges and universities should define the responsibilities of financial departments, administrative departments, teaching and research sections, and individuals in the performance evaluation of state-owned asset process management. They should also link state-owned asset process management with departmental performance, individual performance, and professional title promotion, so as to stimulate the awareness of conservation among users and managers of state-owned assets and improve the utilization rate of state-owned assets.

4.2. Clarify performance evaluation indicators for process management of state-owned assets

Colleges and universities should formulate evaluation indicators in accordance with the principles and objectives of performance evaluation for the process management of state-owned assets, define such indicators for the three phases of asset allocation, utilization, and disposal, and refine the evaluation of processes, including the procurement, utilization rate, return rate, and maintenance of state-owned assets. This enables the timely identification of problems in process performance evaluation, thereby providing accurate data support for the university's decision-making. First, colleges and universities should develop process management performance evaluation indicators based on the characteristics of the state-owned asset acquisition phase, taking the input dimension and process dimension as evaluation indicators. Among these, the input dimension mainly includes the budget execution rate for asset acquisition (actual acquisition amount / budgeted acquisition amount × 100%) and the acquisition cost per unit asset (total acquisition amount of a certain type of asset / quantity of that type of asset acquired); the process dimension includes the completion rate of acquisition plans (quantity of assets actually acquired / planned quantity of assets to be acquired × 100%) and the approval rate of feasibility studies (number of acquisition projects approved through feasibility studies / total number of acquisition projects × 100%). Second, the performance evaluation indicators for the utilization phase of state-owned assets in colleges and universities cover four dimensions: input, process, output, and effectiveness. Among these, the performance evaluation indicators for the input phase are further refined into the proportion of asset maintenance costs and the allocation rate of asset management personnel; the process dimension of performance evaluation is refined into the completeness rate of asset registration, the accuracy rate of regular inventory checks, and the asset sharing rate; the output dimension of performance evaluation indicators is refined into the asset utilization frequency and the operation rate of large-scale instruments and equipment; and the effectiveness dimension of performance evaluation is refined into the satisfaction with asset utilization and the output rate of scientific research achievements. Third, the performance evaluation for the disposal phase of state-owned assets in colleges and universities covers three dimensions: process and output. Among these, the process dimension of performance evaluation indicators is refined into the compliance rate of disposal procedures and the timeliness rate of disposal approval; the output dimension of evaluation indicators is refined into the recovery rate of disposed assets [8].

4.3. Cultivate a professional team for state-owned asset management

A team of talents with solid professional skills, outstanding practical capabilities, and high professional ethics serves as a crucial guarantee for improving the level of state-owned asset management in colleges and universities. Therefore, colleges and universities should attach importance to the cultivation of talents in state-owned asset management. On one hand, they should proactively recruit and introduce professionals in fields related to state-owned asset management, establish an independent department for state-owned asset management, and coordinate the implementation of state-owned asset management work. On the other hand, the universities should actively organize relevant training on process management and performance evaluation of state-owned assets, systematically explain professional knowledge such as process management and performance evaluation, and enhance the state-owned asset management capabilities of relevant staff. For instance, a university may organize "online + offline" state-owned asset management training: online training mainly consists of expert lectures, where experts explain laws and regulations related to state-owned asset management, process management methods, and performance evaluation systems to heads of various departments, financial management personnel, and administrative staff, and answer relevant questions from the university's staff online to help them solve problems encountered in the process management and performance evaluation of state-owned assets [9]. Offline training focuses on "practical simulations", organizing state-owned asset management competitions among various departments to assess the capabilities of relevant departments and staff in state-owned asset management and performance evaluation. This helps strengthen the sense of responsibility and mission of the relevant staff, deepen the reform of process management and performance evaluation of state-owned assets in colleges and universities, and lay a solid foundation for teaching reform and scientific research. In addition, universities should also incorporate state-owned asset management and performance evaluation into the professional title promotion of relevant departments and individual performance assessments. This measure aims to motivate the enthusiasm of relevant staff to learn professional knowledge in state-owned asset management and performance evaluation, promote the development of their comprehensive abilities, and enable them to be competent in the work of process management and performance evaluation of state-owned assets.

4.4. Promote digital reform of performance evaluation for state-owned asset process management

With the rapid development of new technologies such as artificial intelligence, big data, and cloud computing, the performance evaluation of state-owned asset process management in colleges and universities is gradually transforming toward intelligence and digitalization, which effectively improves the quality of state-owned asset management. First, colleges and universities should build a digital state-owned asset management platform to realize real-time supervision over the entire process of state-owned asset procurement, use, and disposal. This platform facilitates data sharing on asset usage and the submission of online applications among departments, including procurement, administration, teaching, and research, and scientific research. By enabling such data sharing, the platform ensures the authenticity of data related to state-owned asset process management and provides accurate data support for performance evaluation. Through the digital management platform, teaching and research sections, as well as laboratories, can submit applications for equipment procurement, maintenance, and scrapping. This allows relevant departments to conduct online approvals, simplifies the processes for equipment procurement, maintenance, and scrapping, and records data such as the asset utilization rate and maintenance rate of each department, laying a solid foundation for the performance evaluation of state-owned asset process management. Second, the state-owned asset management departments of colleges and universities can use big data to extract data from the digital platform, classify the data, and intelligently analyze the data of each department regarding the allocation, use, and disposal of state-owned assets. This enables objective performance evaluations, timely identification of existing problems, and supervision of relevant departments to rectify these issues. In turn, this improves the efficiency of state-owned asset management and prevents the waste and loss of state-owned assets [10]. In addition, state-owned asset management personnel can set standard values for the allocation, use, and disposal phases of state-owned assets based on historical data. Once the actual data exceeds these standard values, the digital platform will automatically issue alerts, reminding relevant supervisors to review the state-owned asset management process. This facilitates more comprehensive performance evaluations and comprehensively enhances the quality of performance evaluation for state-owned asset process management in colleges and universities.

5. Conclusion

In conclusion, colleges and universities should attach importance to the process management of state-owned assets, establish a sound performance evaluation system, and implement the management philosophy of increasing revenue and reducing expenditure, as well as thrift and frugality. They should gradually improve the utilization rate and return rate of state-owned assets, lay a solid foundation for teaching reform, scientific research, and administrative management, and promote the high-quality development of higher education. Colleges and universities need to improve the performance evaluation system for the process management of state-owned assets, clarify the principles and objectives of performance evaluation, scientifically divide the performance evaluation responsibilities of various departments, define the performance evaluation indicators for the process management of state-owned assets, refine and quantify the performance evaluation indicators, strengthen the training on state-owned asset management and performance evaluation, and cultivate a professional team for state-owned asset management. In addition, colleges and universities should promote the digital reform of performance evaluation for the process management of state-owned assets, use big data to realize real-time supervision of the process management of state-owned assets, conduct accurate analysis of data at various stages, identify existing problems, carry out targeted rectification, and comprehensively improve the quality of performance evaluation for the process management of state-owned assets in colleges and universities.

Funding

This article is supported by the 2021 Special Project of Philosophical and Social Sciences Research in Colleges and Universities; Project No.: 2021SJB1360

Disclosure statement

The author declares no conflict of interest.

References

[1] Zhang H, 2024, A Brief Discussion on the Performance Evaluation of State-owned Asset Management in Local Colleges and Universities Under the New Situation. Market Weekly, 37(35): 34–37.

[2] Lu DG, 2024, Construction of Performance Evaluation Index System for State-owned Asset Management in Colleges and Universities. New Accounting, 2024(10): 26–30.

[3] Zhou L, 2024, Research on the Performance Evaluation Index System of State-owned Asset Management in Colleges and Universities Under the Background of the New Era. Assets and Finances in Administration and Institutions, 2024(17): 22–25.

[4] Liu SC, 2024, Problems and Countermeasures in the Performance Evaluation of State-owned Asset Management in Colleges and Universities. China Management Informationization, 27(16): 10–12.

[5] Gu MY, Huang Y, 2024, Research on the Performance Evaluation of State-owned Asset Management in Colleges and Universities from the Perspective of Research-oriented Audit. Accountant, 2024(13): 79–81.

[6] Hou YY, Zhao M, 2024, Research on the Performance Evaluation of State-owned Asset Management in Colleges and Universities — From the Perspective of Full Life Cycle Under Policy Orientation. Experimental Technology and Management, 41(7): 235–240.

[7] Lu DG, Wang J, Li Y, 2024, Research on Performance Evaluation Indicators for State-owned Asset Management in Colleges and Universities. New Accounting, 2024(5): 10–15.

[8] Ma L, 2024, Research on the Internal System of State-owned Asset Management in Colleges and Universities from the Perspective of Performance Evaluation. Market Weekly, 37(10): 21–24.

[9] Jiang XY, 2024, A Preliminary Study on the Construction of Performance Evaluation System for State-owned Asset

Management in Colleges and Universities — Taking Hunan Women's University as an Example. Journal of Huainan Vocational Technical College, 24(1): 128–130.
[10] Chen Y, 2022, Research on the Path of Performance Evaluation for State-owned Asset Management in Colleges and Universities Based on Big Data. State-owned Assets Management, 2022(4): 36–38.

Publisher's note

Bio-Byword Scientific Publishing remains neutral with regard to jurisdictional claims in published maps and institutional affiliations.