Ponder over the Improvement of Educational Fund Statistics
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Abstract. This article made a general introduction of the educational fund statistics system. Then, it concluded the problems exist in educational fund statistics, for example, vague target location and index design, insufficient recognition of the importance of statistics and unreasonable personnel allocation. Finally, it put forward five countermeasures to solve the above problems so as to improve the educational fund statistics.

Introduction
Educational fund statistics is directly led by Ministry of Education of the People’s Republic of China. Data collection, auditing and aggregation are responsible for educational administrations at various levels of the government. Provincial educational administrations aggregate statistical data and report it to Ministry of Education of the People’s Republic of China. The main goals of educational fund statistics are to comprehensively grasp the source and use of educational fund, to keep track of the budget performance, to supervise and appraise level of educational fund input and to enforce management of educational fund use so as to supply important reference on education development program compiling and educational finance policy making for national and local governments.

Fig. 1 shows the input of educational fund between 2005 and 2014. It is clear that the total input of educational fund heavily increases from 841.88 billion Yuan in 2005 to 3280.65 billion Yuan in 2014. But the administrative department cannot see the effect directly from the digit. Only through statistics and analysis, it can get relative information.

![Figure 1. Educational Fund Input in China between 2005 and 2014.](image)

Educational fund statistical report forms (take the university as an example) mainly include Report of General Condition of University, Report of Educational Fund Income of University, Report of Income and Expenditure of Research Fund of University, Report of Expenditure of Educational Fund of University, Report of Expenditure and Cost of University and Report of Year-end Debt of University.
Problems Existent about Educational Fund Statistics

Vague target Location and Index Design

In recent years, although has been improved gradually, comparing with the departmental final statement of Ministry of Finance of the People’s Republic of China, the target location of educational fund report is not clear which leads to weakness in data accuracy and scientificness. The statistical bulletin of the implementation of educational fund, joint released by ministry of education, national statistic bureau and ministry of finance, illustrated input of national educational fund, implementation of “three growth” raised in the Education Law of the People’s Republic of China and the proportion of public financial educational expense in public financial income. But the educational fund statistical report forms (take the university as an example) still includes Report of Income and Expenditure of Research Fund of University and Report of Year-end Debt of University. In the former report, although it has provided specific explanation of index about different resources of research fund, as statistician can not exactly divide them personally, the accuracy and comparability of statistical data is open to question.

Insufficient Recognition of the Importance of Statistics

Administrations at various levels in practice have not paid enough attention to the educational fund statistics. They always regard the educational fund statistical report as a “sub product” of the departmental final statement, when the latter is finished the former can be finished easily. The fact is that some data of the educational fund statistical report comes from the departmental final statement, but its statistic scope is not completely identical. Therefore, the data of the departmental final statement must be analyzed to use. Some of the forms are independent, for instance, the Report of Income and Expenditure of Research Fund of University, which is not included in the departmental final statement, therefore, it can be compiled only on the basis of accounting.

Unreasonable Personnel Allocation

Because of insufficient recognition of the importance of statistics, administrations at various levels usually randomly allocate statistical personnel. On the one hand, leaders freely allocate personnel whose workload is little to do statistics as a part-time job; on the other hand, statistical personnel are unstable because the turning system of accounting post makes one person take charge of the statistics in one year and another in another year. Due to unscientific allocation, in many administrative units, statistical personnel are too old, lower in computer skills and lack of practical statistic experience. In the above occasion, it is difficult to improve the quality of educational fund statistics and, also it cannot suit to its development.

Relative Methods to Enhance Educational Fund Statistics

Define the Goals to Improve the Effect

The national ministry of education should define the goals of educational fund statistics, makes the key points stand out. It should eliminate report forms which is not suit for the educational fund report forms according to the practical effects. For instance, the Report of Income and Expenditure of Research Fund of University, as it is so difficult to precisely classify relative indexes in practice to obtain the statistical goal. It is advisable to obtain its goal through special statistics of which the data can be more accuracy and its effect is better.

Enhance the Building of Statistic Contingent to Ensure Statistic Job go Smoothly

Choose professional, young and capable accountants who have relative statistic experiences to take charge of the educational fund statistics as full time or part time job. Enhance the building of reserve force and ensure stable statistic personnel. Enhance the statistic knowledge and professional training of educational fund statistic personnel. Gradually improve their comprehensive quality. Therefore it can guarantee the statistics go on smoothly.
Enhance Organization and Leadership to Ensure Statistic Job go according to the Law
Pay enough attention to the educational fund statistics. Enhance organization and leadership. Establish and improve relative rules and regulations. Set up special statistic institution and appoint special accountant take charge of statistics. Provide necessary modern office installation. Support the educational fund statistics go according to the law.

Provide Relative Policy Support to Ensure Statistic Job go Effectively
Authority in charge of educational fund statistics can regularly organize statistic appraisal. Give reward to relative administrative units and statistic personnel who have finished the statistics very well. The administrative units should improve their reward system. Appropriate preferentially give some consideration to annual assess, professional title appraisal etc. Through outer and inner combination and policy stimulation, urge relative departments and relative statistic personnel pay enough attention to the educational fund statistics, practically improve the level of statistics and ensure the educational fund statistics go on effectively.

Enhance the Application of Statistic Results to Improve Statistic Practicality
The meaning of educational fund statistics lays on that, using statistic results the nation can precisely summarize the implementation of educational fund, analyze how the change of national economy affect the education, find problems on the input and use of educational fund so as to provide thought and evidence to educational administrations at various levels to promote the scientific development of education.

Summary
The educational fund statistics can objectively reflect the development of local education. It can lead the educational financial policy-making and implementation of educational fund input. It can provide an important basis for reasonably allocation of education resource and supervision of management on educational fund. It is an important tool to improve the quality of statistics and educational accountants. Therefore, it is necessary and meaningful to enhance the educational fund statistics.

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