Problems and Countermeasures in the Management of Scientific Research Project Funds in Colleges and Universities

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Abstract: In recent years, my country has vigorously promoted the "delegation, regulation and service" of scientific and technological project management, and various government departments have successively formulated a number of preferential policies for deepening the reform of the scientific research project funding management system, striving to use policy and mechanism innovation to promote the innovation of scientific and technological talents. However, at present, there are still a series of problems in China's higher education, such as the lack of the right to use scientific research personnel funds, the imperfect performance evaluation and accountability system. This paper analyzes and discusses the management of higher education scientific research plan funds based on the problem, provides suggestions for reform measures of higher education scientific research program funds management, and provides reference for higher education research management staff.

Keywords: Colleges and universities, Scientific research projects, Fund management.

1. Preface

Technology is the first force leading development, and technology is the core of technology-driven. The level of technology determines the rise and fall of our country's destiny. With the vigorous development of China's market economy, my country has also increased a lot of investment in science and technology. Institutions of higher learning are the main force of national scientific and technological undertakings. There are still many problems in China's higher education, such as the lack of the right to use scientific research personnel funds, the imperfect performance evaluation and accountability system. This paper analyzes and discusses the management of higher education scientific research plan funds based on the problem, provides suggestions for reform measures of higher education scientific research program funds management, and provides reference for higher education research management staff.

2. Problems in the Funding Management of Scientific Research Projects in Schools

2.1. Lack of Normative Budgeting

First of all, some colleges and universities do not prepare the cost proportions of budget subjects according to the nature of scientific research plans, which makes the budget preparation lack a unified standard. At the same time, the cost of scientific research plan funds of some colleges and universities only compiles the direct cost, and the budget cost is not included in the indirect cost. The financial capital expenditure plan formulated by the research plan cannot be combined with the work plan, so that the control of financial capital expenditure can only be implemented according to the planned subjects. Secondly, colleges and universities fail to implement standardized plan review when launching research plans, and lack scientific quantitative evaluation. Finally, colleges and universities failed to cooperate with the relevant competent departments when developing the research plan expenditure budget, and failed to form a scientific and comprehensive management system for scientific research funds, which made the financial management agency unable
to play its budget audit function and ensure the rigor of the plan.

2.2. Lack of Perfect Management Mechanism

Due to the large number of sources and types of research funds and the complexity of accounting, it is impossible to implement refined financial management. At the same time, the formats of the project design assignments issued by the higher-level units are very different, and the subjects of the expense schedule are not unified, which is not conducive to the financial management analysis and accounting of the research funds. In addition, the project management measures implemented by some colleges and universities scientific research projects are not unified enough, which makes the research projects more difficult. In addition, colleges and universities have not established a sound internal management system, failed to establish a sound management mechanism for planning, expenditure, fixed assets, etc., as well as a cost-sharing accounting mechanism for scientific research projects, and cannot perform refined accounting for all cost elements.

The major scientific research programs undertaken by the school include vertical projects from the national, some provincial, municipal and state levels. Most of the research funding sources are financial subsidies from the state, but there are also horizontal scientific research projects, and most of the research funding sources are local enterprises. However, due to the differences in the nature of research funds, there are also certain differences in the regulations of the school's specific special cost management system. As far as the current situation is concerned, some colleges and universities have not yet established the establishment of the cost management system for major scientific research programs, and have not established their own specialized technology management system methods according to the management characteristics of research funds from different sources. In this way, in the actual process of financial fund payment and use supervision and management, schools often have to passively implement management work in accordance with other technical management system methods because of the lack of specific management documents, leaving hidden dangers for the school's follow-up cost audit. At the same time, due to the improvement of the national audit mechanism, many incentive policies cannot pass the audit to a certain extent, and the competent government departments have strengthened the supervision, management and control of funds, and cannot implement the reform of the incentive management system. It also caused the rigid phenomenon of the funding management system, and also caused the researchers to suffer a lot of influences in the use of research funding.

2.3. Lack of A Complete Project Management Performance Appraisal System

The school will also use factors such as the promotion of scientific research personnel as the performance evaluation mechanism for scientific research plan funding, so as to mobilize the enthusiasm of scientific research personnel, and encourage research teachers to pay more attention to the budget reporting and performance evaluation of scientific research plans. However, due to the failure of universities to establish a unified performance appraisal system for scientific research investment, when conducting performance appraisal of scientific research investment, it only relies on some financial indicators such as the growth rate of scientific research investment and the total amount of scientific research results, which is not scientific and comprehensive.

2.4. The Supervision Mechanism Is Not Perfect

Some schools use financial funds more casually, lack strict supervision and management of the pre-application of scientific research projects, the preparation of final accounts and the use of funds, and have not established a sound scientific research funding evaluation system. In addition, the research plan of the local school only conducts the acceptance review of the submitted materials, and does not strictly review the final inspection and acceptance, nor does it make an evaluation and judgment on the expenditure and the number of materials, and does not have any information on the completion status of the project and the benefits obtained. It also failed to make a reasonable performance evaluation and assessment, and it was impossible to determine its authenticity and rationalization.

2.5. The Budget of Scientific Research Funds Is Inconsistent with The Actual Implementation, And There Is A Phenomenon of Misuse of Funds

It is common for the investment of scientific research funds to exceed the budget, which often results in the ineffective use of funds. However, the actual problem is often that the use of funds is not scientifically reasonable, resulting in unnecessary waste of costs. The project of scientific research financial funds expenditure is chaotic, resulting in many incorrect reasons for financial expenditure, and it is easy to cause unreasonable use of research funds. The plan of scientific research funding is the cornerstone to ensure the smooth implementation of the research plan. A scientific, correct and reasonable research funding plan can carry out the scientific research plan smoothly and obtain the expected scientific benefits.

The cost of scientific research projects is mainly borne by the school's financial department. During the implementation of scientific research projects, because of the complex and diverse sources of project costs, the person in charge of project management can easily lose moral constraints and abuse project management expenditures to achieve their own needs. In China's higher education in recent years, there are still such unethical and untrustworthy engineering project directors, or blatantly using the funds of engineering project personnel to set up enterprises, under the banner of scientific research enterprises on the surface, in fact, they have completed the realization of selfish interests. In response to the current situation of this problem, the supervisory leaders of the relevant government departments should be strictly punished, but they must not affect the construction of the spiritual holy land of teaching and educating people in Chinese universities and colleges.

3. Solutions to the Management of Scientific Research Project Funds in Colleges and Universities

3.1. Improve the Fund Management System

Institutions of higher learning should improve the cost management system in accordance with relevant regulations, establish rules and regulations and detailed implementation rules for the supervision and management of scientific
research project costs according to the nature of the project, and continuously improve them according to actual needs. Institutions of higher learning should divide responsibilities for internal departments, so that each department can perform its own duties, and at the same time, it can restrain and coordinate with each other. At the same time, colleges and universities should also integrate all aspects of research project establishment, fund allocation and application, and include various funds in the research plan management system to ensure that the centralized expenditure project costs are managed by the national treasury. In addition, colleges and universities have also made strict regulations on the application of funds for research projects and the management methods of expenses, and clearly defined the principles and scope of application of research project funds. To share information with various departments within the research unit.

3.2. Improve the Budget Management Mechanism

Institutions of higher learning should closely link the budgeting of government scientific research projects with project management, and number direct government funding and intermediate fee plans separately to ensure that government planned subjects and expenditure classification subjects can be corresponded, and the research projects should The nature, source of expenditure, scope of expenditure, etc., do a good job in the planning and management of various government expenditures. At the same time, colleges and universities should also reasonably share the project management costs to ensure that the expenditure of the government's scientific research project plan is scientific and reasonable. In addition, if the research plan has been closed but there are still outstanding expenses, it should be effectively dealt with in strict accordance with relevant laws and regulations. In addition, the research management department and financial department of the school should conduct a comprehensive communication with the management of the scientific research project team, and propose a reasonable expenditure plan according to the actual situation of the unit. The financial authority shall cooperate with the project applicant and submit the budget information for it in a timely manner as a basis.

3.3. Improve the Supervision Mechanism

Institutions of higher learning shall strictly plan and implement the scientific research plan financial capital expenditure, and shall not arbitrarily increase the scope of expenditure expenditure. Strengthen the supervision and management of the expenditure of supporting funds of scientific research plans to ensure the unity of supporting expenses and financial expenditure of scientific research plans. At the same time, colleges and universities should also increase the audit work of research plan expenses, improve the internal audit work, pay attention to the implementation of content audit results, and ensure the effectiveness of content audit. In addition, once the use of project funds is inconsistent with the plan, the project director should report to the scientific research authority in order to adjust the funding plan and explain the reasons. If the implementation of the research funding plan is slow, a regular reporting mechanism should be established to effectively monitor the progress of the plan. Once there is a big difference from the plan, the financial department should have the person in charge of the project to give timely notice or make timely adjustments to ensure the progress of the plan implementation and ensure that the research plan is dedicated to the purpose.

3.4. Improve the Performance Appraisal Mechanism of Scientific Research Projects

Under the current background of deepening "delegation, regulation and service", colleges and universities should form a scientific research model that pays more attention to scientific research achievements. Institutions of higher learning should have a scientifically designed scientific research project performance appraisal system to ensure that the financial funds of scientific research plans can be directly transformed into scientific and technological achievements, and can design index systems such as market conversion, benefit, and environmental benefit to ensure the comprehensiveness of the performance appraisal of scientific research funds. In addition, colleges and universities should also establish and improve the evaluation system for the application of teachers' scientific research funds, and include factors such as the actual contribution of research teachers in scientific research plans, the application of scientific and technological achievements obtained, and the number of research students trained in performance evaluation. In order to enhance the enthusiasm of research teachers in scientific research, it is linked to the promotion of teachers' posts and other factors.

3.5. Increase Policy Publicity Efforts

The reform and update of the policy management system has an adaptation time and a running-in period. Many problems are formed due to unfamiliarity. Strengthen the publicity of the new policy system of the research fund management system, and regularly inform the technical personnel of colleges and universities. Only by carrying out specialized technical training can effectively overcome the difficulties and blocking points in the use of research funds, accounting, and auditing. At the same time, technicians also need to learn to master the routine scientific research management business process, including the application of financial and accounting information system, instrument and equipment purchase and management business process, review and reimbursement business process, project expenditure balance and indirect expenditure management.

3.6. Attach Importance to Management Personnel Training and Training

The management authority of scientific research funds can be devolved to the level of colleges and universities to a greater extent, which puts forward higher requirements for the quality of research management teams in colleges and universities. At the same time, it can also increase the training and training of existing scientific and technical personnel. At present, the demand for professional degrees in the development of research management informatization, the management and control of many research projects, the collection and integration of data, etc. has increased significantly, and the supply of professionals is in short supply. At the same time, in order to give full play to the main role of secondary colleges, the human resources of research management of secondary colleges are used well. And introduced the two-level discipline collaborative management, further utilized the professional resources advantages of the two-level disciplines, and carried out special guidance and support for the research planners of our institute.
4. The Significance of Strengthening the Management of Scientific Research Project Funds in Colleges and Universities

Strengthening the state's supervision and management of scientific research project funds can promote the active development of scientific and technological research activities in colleges and universities, so as to promote the development of domestic scientific research technology, and can also provide material guarantees for the research and development of scientific research projects in colleges and universities. At the same time, the rational use of scientific research plan funds is related to the work of scientific and technological plans, which can ensure the smooth development of scientific research plans and strengthen the financial management of colleges and universities. In addition, improving the management system of scientific research plan funds in colleges and universities can also improve the efficiency of scientific research funds, ensure that various task indicators can be completed in time, ensure that scientific research funds can be reasonably allocated, and comprehensively promote scientific and technological achievements.

5. Discussion

The management of scientific research project funding is related to many units and many government departments, and it is a major project with the main body, to carry out efficient management of scientific research projects. In order to improve the management of scientific research program funds in colleges and universities, it is necessary to reform the scientific research program funds management system and take practical and reasonable measures to promote scientific research in colleges and universities, improve scientific research results, and develop higher education.

In recent years, the state has attached great importance to the cause of science and technology, and increased the capital investment in the cause of science and technology. Under the trend of "delegating power, delegating power and serving", colleges and universities should deeply understand its meaning, establish a reasonable scientific fund investment model, and do a good job in the management of scientific research program expenses. At present, the management of scientific research funds in China's higher education still faces problems such as insufficient standardization of budget preparation, no sound supervision mechanism, and insufficient scientific research plan performance appraisal management mechanism and supervision and incentive mechanism. To this end, higher education should improve the cost management system, the budget management system and the supervision and incentive mechanism, and at the same time improve the performance appraisal management mechanism of scientific research plans, so as to improve the level of research investment in China's higher education, so that the research funds of higher education can be used reasonably. In general, the reform of the funding system for university scientific research projects should focus on two contents, one is the establishment and improvement of the management policy mechanism and the assistance of relevant policies and measures, and the other is the establishment of management and talent teams. The establishment and improvement of the policy system is the foundation of scientific research projects and funding systems in Chinese universities, and it is also necessary to match the corresponding research management personnel to make them more closely linked, and ultimately constitute a complete scientific research funding management system.

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