

# ***Discussion on Strengthening the Reimbursement Management of Scientific Research Funds in Institutions of Higher Learning under the Background of "Streamlining Administration and Delegating Power"***

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**Abstract:** since the eighteenth congress, the CPC Central Committee and the State Council issued "on further perfecting the central government scientific research project funds management policy several opinions" and a series of optimization of scientific research funds management policy documents, stimulate scientific research personnel innovation, but the financial reimbursement process and procedures are relatively complex, how to balance the free financial control and the contradiction between strict financial regulation is more and more prominent, increase the communication cost of scientific research personnel and financial personnel. Based on the background of "streamlining administration and delegating power", this paper takes the reimbursement of scientific research funds as the starting point, analyzes the problems of reimbursement of the department, discusses how to strengthen the reimbursement management of colleges and universities from the perspectives of financial personnel and researchers, and puts forward optimization measures, so as to improve the financial operation efficiency of colleges and universities.

**Keywords:** Institution of higher learning, Scientific research funds, Streamlining administration and delegating power

## **1. Introduction**

The scale of running colleges and universities is gradually expanding, and the scale of scientific research funds is constantly expanding. Subsequently, the management of scientific research funds is facing challenges and pressure, and the problems of the management of scientific research funds emerge one after another. Cval financial reimbursement process and strict financial system constraints may cause reimbursement personnel negative treatment, followed by the contradiction between reimbursement and regulatory strict is more and more prominent affect the efficiency of college, "reimbursement, slow" and plagued the financial accounting and reimbursement, and how to balance the efficiency of reimbursement and regulation is one of the problems to be solved. At present, our country university scientific research funds management is in the stage of rapid development, the problems of university research funds management further mining and research, summarizes new ideas, new methods, not only to the university research funds management overall valuable opinions, also can find out the specific problems and put forward the corresponding countermeasures, and to

"pipes" policy into the university research funds management framework to provide research foundation.

## 2. University reimbursement of scientific research funds

Aldo Geuna, Ben Martin believes that research and evaluation has become a critical issue in many industrialized countries, as universities in some countries face the need of greater accountability and the consequences of reduced funding. Therefore, many governments take steps to try to link financing to performance, and governments must oversee public spending on higher education. Mattia Cattaneo believes that the introduction of competitive funding mechanisms in higher education can generally improve the efficiency of research work. However, the diversity within the higher education system may cause universities to show large differences when adopting competitive funding criteria.

Zhang liang mentioned in the strategy of "science and education" under the influence and support, in recent years our country university research although made many outstanding achievements, but in terms of scientific research management, many universities still have shortcomings, for example, on the internal control of scientific research funds, especially problem, which hindered the process of scientific research in colleges and universities[1]. Chen Xiaowen, Fang Baocai pointed out that scientific research management is a endurance and wisdom "big project", in the country deepening the reform of "pipes" background, analyze the problems existing in the process of scientific research funds management, combining with the characteristics of their own scientific research, establish scientific and reasonable scientific research funds management system and mechanism, optimize management, improve the service, for scientific research work[2].

In 2016, Premier Li Keqiang first put forward the concept of "streamlining administration and delegating power" in the Government Work Report. In recent years, the state has gradually attached more importance to scientific research work and invested a large amount of scientific research funds. At present, university research projects are mainly divided into two categories, vertical research projects and horizontal research projects. Vertical scientific research projects are research projects supported and approved by central or local financial funds, including national, provincial (ministry) and department (bureau) projects. Horizontal scientific research projects refer to scientific research projects entrusted by the entrusting party to the university by contract through the market mechanism[3]. The growth of funds also puts forward higher requirements for the financial management of institutions of higher learning. Good financial management can coordinate resources, carry out reasonable allocation of resources, give full play to the advantages of various resources, and improve the efficiency of running schools. Financial reimbursement of colleges and universities is the basic work of financial management, which runs through the budget at the beginning of the year and the year-end final accounts, and is the basis of the budget implementation and the final accounts, and plays a role of connecting the preceding and the following. Financial reimbursement business is complicated, complicated, involves a wide range of areas and strong policy, which requires the original bill to have the authenticity, integrity, standardization and other characteristics, among which the audit and supervision of the original bill is also an important link of financial reimbursement[4].

With the rapid development of colleges and universities, the financial reimbursement work of colleges and universities is faced with the current situation of complex fund management, great expenditure pressure, the difficulty of original bill review, and the surge of the number of vouchers. The surge of business volume makes financial staff work overtime, coupled with the information asymmetry caused by poor communication with researchers, resulting in financial staff are conscientious but physically and mentally exhausted, and the reimbursement teachers and students fail to feel the enthusiasm of service for reimbursement. This contradiction that cannot be communicated and mediated not only seriously affects the smooth development of the daily work of

both industry and finance, but also reduces the overall benefit of the management of scientific research funds in universities[5].

### **3. The significance of strengthening the reimbursement management of scientific research funds**

#### **(1) Theoretical significance**

This paper explores the background of the introduction of the policy of “streamlining administration and delegating power”, discusses the goal of the reform of scientific research funds, analyzes the difficulty of policy implementation, and seeks solutions from multiple angles and aspects, so as to make the policy more stable. In the environment of “streamlining administration and delegating power”, it is the difficulty of finance and even the scientific research department to relax and manage well. This paper will further improve the thinking of the staff and improve their professional quality, strengthen information communication, realize information sharing, solve information asymmetry and other problems, and mobilize the enthusiasm of the staff.

#### **(2) Practical application significance**

With problems in the actual reimbursement, through with financial personnel and scientific research personnel in-depth investigation and visit, universities in the background of "pipes", the problems existing in the scientific research funds management, on the basis of experience at home and abroad, improve the scientific research funds management system, improve the level of scientific research management, to arouse the enthusiasm of scientific research staff, at the same time for other university scientific research funds management is also of great significance.

### **4. Problems existing in the reimbursement of university scientific research funds**

#### **(1) The contradiction between the management flexibility of "release" and "delegating power" and the institutional rigidity of "management"**

"Release" is the authority, "delegating power" is the efficiency, "management" is the responsibility. "Regulation, administration and service" is an important measure in line with the development trend of scientific research activities, which increases the incentive of scientific research. The new measures give researchers easy autonomy in the use of funds in terms of budgeting, adjustment to the use of labor fees and the management of surplus funds, which helps researchers focus on scientific research. At the same time, as the "last kilometer" of the expenditure, the performance of the financial department in the process of management and service directly affects the mood of the researchers' reimbursement. In the actual process, every financial expenditure must be reasonable, compliant and legal, and the expenditure procedures for scientific research personnel should be relatively simple. The contradiction between the flexible and rigid rigidity of the two is gradually obvious, which may lead to the mutual conflict, and the contradiction is more and more prominent.

#### **(2) The actual financial business of colleges and universities is not matched with the corresponding guidance documents**

The premise of the orderly development of financial reimbursement in colleges and universities is to establish a sound and perfect financial reimbursement regulations for scientific research. Accounting-related regulations have been established. The Accounting Law of the People's Republic of China, the Government Accounting System are the normative and guiding documents of accounting work. For travel expenses, conference expenses, training expenses, etc., the provinces will also issue corresponding reimbursement documents, but the document provisions are relatively macro, and various different situations may appear in the actual business operation process, and there is no specific provisions in the document. Taking the "Travel Fee Management Measures of Shandong

Province" as an example, the document stipulates that the department level and the same position, how to define the reimbursement rules conforms to the spirit of the superior documents, how to define the situation; and such as the actual accommodation but not obtained accommodation invoice, how to define their own home, so in the provincial universities in the implementation of this document may be inconsistent. These systems provide guidance at the macro level for the reimbursement work of colleges and universities, but the actual business is diverse, the macro level guidance can not cover all types of business, there may be a lack of rationality or poor execution of the system.

(3) The rationality boundary of financial accounting personnel audit is not clear enough

Due to the individual differences of financial personnel, some auditors are not aware about the rationality of the original vouchers. One is because the existing financial system is not clear enough, there are no detailed regulations for the actual special business, and the financial accounting personnel are vague in the audit process. In the absence of the system, the professional judgment of each financial auditor will be wrong, which does not guarantee that their judgment is accurate, and there will be poor audit and deviation. For example, when teachers and students reimburse travel expenses, they need to approve the travel plan, closed ticket and accommodation fee invoice according to the regulations. If the financial auditor does not review the ride standards, the audit is not in place; if the travel expense reimbursement materials are complete, the financial auditor can judge whether his business trip is reasonable and effective. Once the standards are loose, it may not understand the superior documents, and once the standards are strict, it may be insufficient implementation of the documents with the superior. Teacher, for example, research, according to the existing system, need materials may only out plan form, closed ticket, accommodation invoice, but if the financial audit personnel only compliance of the original documents, and not pay attention to the business trip is reasonable, accommodation is reasonable, this is the loss of professional ethics, not to the rationality of the audit function.

(4) The reimbursement procedures take a long time, and the scientific researchers lack the enthusiasm

An account reimbursement needs to go through a lot of processes, and these processes on the one hand need the approval of the leader, on the other hand, the need to prepare the corresponding materials. Scientific research funds reimbursement generally by the project director for examination and approval, is the first person, if the business is project director or exceed a certain amount may need to find a higher leadership for examination and approval, this is an important link of internal control in colleges and universities, help to master leaders at all levels of spending, avoid financial risk. However, in the actual work, the daily work of the superior leaders is complicated, and they are busy with meetings or research. The researchers need to travel between various departments to find the leaders for approval when they have time, which may run empty, which increases the time cost of reimbursement work and reduces the work efficiency. At the same time, when the researchers take the signed documents to the financial department for reimbursement, once the bills are not standardized and incomplete to the financial audit, the researchers may appear dissatisfaction, making the financial department become the focus of contradictions.

## **5. Measures to optimize the financial reimbursement work**

(1) Change the thought and raise the understanding

The financial department of the university not only has the management function, manages the income and expenditure of the university funds, is the entrance and exit of the school funds, but also has the service function, providing the entry and reimbursement services for all the teachers and students. The basic function of accounting has the accounting function and the supervision function. As a financial accounting personnel, we should change the inherent working mode, focus from doing account checking to doing good accounts, pay attention to the essence of business reflection, and

adopt in a reasonable way under the existing situation. Encounter difficult to grasp the business, timely report to the next level of communication to solve, do not claim without authorization. As the approver of funds, understand the necessity and authenticity of business, and master the prior approval. Financial reimbursement is only a foothold, can not take the financial reimbursement can be taken as the basis of their signature, should be responsible for their approval of the funds, grasp the authenticity and rationality of the business from the source.

(2) Establish and improve the financial reimbursement rules

Institute of higher learning can refer to the national and provincial relevant documents, combined with the practical situation of colleges and universities, integrate the collection of the existing reimbursement and funds management system, revision and summary, formulate detailed reimbursement system, abandon and the superior file is not unified, comb complete scientific research funds reimbursement system, prepare detailed about travel expenses, training, meetings and other specific reimbursement rules or guidelines. At the same time, institutions of higher learning can release through centralized training, wechat, qq or office system, to prevent information asymmetry, not only to ensure that financial accounting personnel master, but also to ensure that researchers understand and learn the reimbursement regulations and procedures, improve the efficiency of reimbursement.

(3) Each perform its own duties and strengthen the main responsibility of the school

The management of scientific research funds implements the management system of "unified leadership, hierarchical management and each taking its own responsibilities". The project leader is the person directly responsible for the use of the funds of the scientific research project, and is responsible for the compliance, rationality, authenticity and relevance of the use of the funds. The management of scientific research funds involves multiple departments. The competent department is the scientific research department of the university, and other assisting departments include the financial department of the university, the audit department and so on. Each department needs to perform its own duties and play a role to jointly assist the researchers in their expenditure. Responsibilities of each department are as follows:

① Scientific research department: responsible for the preparation and guidance of the budget and the allocation of project funds, reviewing the allocation of project funds, tracking the allocation of funds; reviewing and signing the contracts of project instruments and equipment, materials, testing and processing, handling the verification of technology revenue; organizing the disclosure of scientific research project information; organizing the assessment and evaluation of project budget performance; organizing the project acceptance and final accounts of funds; cooperating with other relevant departments in the audit and supervision of project funds.

② Finance department: responsible for the fund management and accounting of scientific research project funds; cooperate with the preparation of project budget; publish the project payment; guide and supervise the project leader according to the project budget or contract agreed by the funds; review the project final accounts; assist the project leader to conclude the audit; cooperate with the scientific research department and other departments to conduct the budget performance evaluation.

③ Asset management department: responsible for the procurement and acceptance of large-scale research instruments and equipment; cooperate with the research management department to conduct budget performance evaluation.

④ Audit department: Responsible for auditing and supervision of the use and management of scientific research funds.

(4) Strict the examination and approval system, simplify the examination and approval process, and strengthen the examination and approval responsibility

The examination and approval personnel of funds shall, based on the policies and systems, strictly check the expenditure of funds, and take severe punishment measures for the illegal use of funds. For

the responsibility of the examiners should be clear, strict examination and approval system, funds examiners to "responsibility" and "power" unity, not only sign, do not understand is not responsible for, put an end to financial can reimbursement for the standard idea, gradually strengthen funds examiners sense of responsibility, the examination and approval front, weakening the contradiction between financial personnel and scientific research personnel. At the same time, colleges and universities should improve the construction of financial information, make use of the advantages of information, under the premise of strict approval system, simplify the approval process through convenient ways, gradually promote the efficient and convenient reimbursement process, so as to truly make researchers run less errands and data and information run more.

(5) Financial personnel shall strictly implement the reimbursement system and strengthen accounting supervision

Financial personnel on the premise of professional knowledge, should strengthen the spirit of documents and reimbursement business learning, mastering the reimbursement rules, a reimbursement business completed will involve multiple documents, need to have systematic, scientific accounting theory, the unreasonable, illegal, compliance bills to strengthen legal consciousness, have the courage to refuse to submit an expense account, and not because leadership signature to submit an expense account. Financial personnel should strengthen the authenticity of the bill, legitimacy, rationality of audit, not only focus on the legitimacy of the judgment, eliminate "drag" dogmatism, with open ideas to accept new things, constantly find the fit, cooperate with scientific research personnel for researchers in the tense atmosphere of strict reimbursement system feel the fun of reimbursement work.

(6) Improve the professional judgment of the financial accounting personnel, and enhance the rational judgment

The financial department should establish strict internal control, incompatible job separation, mutual supervision and restriction, strictly control each link, and strictly audit the original documents. While learning professional knowledge and theory, financial accounting personnel need to constantly enhance their ability to judge the rationality of documents, enhance their professional skills and quality, and improve their own professional judgment. Usually more accumulation, more observation, more communication, make professional judgment on the authenticity and rationality of accounting information and implement relevant situations, pay attention to the rationality of the economic matters reflected in the original bills, fully judge the authenticity of the original bills, and ensure the authenticity of the quality of accounting information. At the same time, on the premise of adhering to the accounting principle, innovate service ways, improve work efficiency.

(7) Strengthen the training of scientific research assistants to ease the contradictions between scientific researchers and accounting personnel

At present, most colleges and universities have been able to implement online booking reimbursement, through online booking reimbursement can clearly show the whole picture of the reimbursement business. Each secondary department shall set up an accountant or financial assistant, and each accountant shall make an appointment for reimbursement, and scientific research projects can also set up a separate scientific research assistant. However, the scientific research assistant may be a part-time office teacher of each secondary department, and may not be fully energetic, so it will lead to various problems in the reimbursement process. The financial department should conduct unified business training and guidance for each scientific research assistant, answer questions through the office system, QQ and other networks, timely solve the problems of scientific research assistant, popularize the reimbursement system and requirements, and improve the financial professional knowledge of scientific research assistant.



## 6. Conclusion

The problem of reimbursement of scientific research funds in universities is complicated, and effective measures need to be taken to solve it. First of all, colleges and universities should simplify the reimbursement process to improve the efficiency. Secondly, establish and improve the internal control system to reduce management risks. In addition, the introduction of information management system to improve the transparency and accuracy of reimbursement. Finally, strengthen personnel training, improve the quality of reimbursement personnel. The optimization of financial reimbursement work is the key to ensure the smooth progress of scientific research work in universities, which requires the joint efforts of all parties to realize the rational use and effective management of scientific research funds. In view of the reimbursement of scientific research funds in universities, the follow-up research can deeply investigate the current situation and problems of the reimbursement of scientific research funds in universities, understand the reimbursement characteristics and problems of different types of universities, different disciplines and different disciplines, and provide more targeted suggestions for optimizing the reimbursement work. Research advanced experience and practice of colleges and universities, discusses how to learn from and introduce the experience, improve the efficiency of universities and transparency to further understanding the work of university scientific research reimbursement problems and reasons, put forward more targeted optimization measures and Suggestions, to ensure the smooth progress of scientific research in colleges and universities to provide strong support.

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