Research on the Problems Existing in the Budget and Final Accounts of Longitudinal Scientific Research Funds in Colleges and Universities

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ABSTRACT

In recent years, with the all-round development of education and various scientific research work in colleges and universities in China, the funds for longitudinal scientific research in colleges and universities have been increased. In the stage of acceptance and audit inspection of longitudinal scientific research projects, the problem of budget and final accounts is more serious, among which is a prominent deviation problem. Therefore, the relevant management departments should stress the analysis of each problem in the budget and final accounts of longitudinal scientific research funds in colleges and universities at present. Based on budgeting, project optimization, subject control and other aspects, departments should focus on solving various problems and realize the optimal allocation of longitudinal scientific research funds in colleges and universities.

1. ANALYSIS OF THE EXISTING PROBLEMS AND CAUSES IN THE CURRENT BUDGETS AND FINAL ACCOUNTS OF LONGITUDINAL SCIENTIFIC RESEARCH FUNDS IN COLLEGES AND UNIVERSITIES

Colleges and Universities occupy important positions in Modern Science and Technology Research and Development projects in China in recent years, the investment of many departments in scientific research projects is increasing, and the scientific research funds of colleges and universities have increased a lot, which has become an important source of funds for all kinds of scientific research projects. According to basic composition of scientific research funds in colleges and universities [1], there are horizontal scientific research funds and longitudinal scientific research funds. Among them, the longitudinal scientific research funds are mainly based on the financial funds approved by the state and provincial ministries and commissions. The basic composition includes national project funds, provincial and ministerial project funds, prefecture
project funds, and so on. The proportion of longitudinal scientific research funds in the total scientific research funds is relatively large. From the research of longitudinal scientific research topics in many colleges and universities, we can draw the conclusion that in the audit inspection and scientific research projects, all kinds of funds have gradually exceeded the budget limit requirements and approved the budget scope. A number of budgetary activities should be constantly adjusted. Some of the funds for scientific research projects far exceed the basic budget, and this kind of problem is the key issue in the current expenditure on scientific research funds. Solving such problems can realize the high efficiency management of longitudinal scientific research funds, improve the application value of funds, and improve the overall credibility of university scientific research projects.

According to the present situation of the budget and final accounts of longitudinal scientific research funds in colleges and universities, there are many reasons. Followings are two main aspects. First of all, most of the researchers who undertake longitudinal projects are academic researchers. They mainly undertake all kinds of teaching and research work, but lack comprehensive understanding of various financial management regulations, fund management documents, and some scientific research funds management documents, as well as not clear about various management concepts, which will lead to a lack of purpose in budgeting [2]. It is necessary to adjust in the follow-up budget work, which has the characteristics of highlighting arbitrariness. Secondly, the information management measures for the budget of scientific research funds are insufficient, and the budget subjects and actual expenditure items in the budget system fail to correspond effectively. Many scientific research budget subjects have not yet been automatically controlled by the financial system. While reimbursing longitudinal scientific research funds, accountants only reimburse the contents of legitimate bills and fail to reimburse the budget subjects according to the specific amount, resulting in the failure to control the budget accounts in an all-round way, and the deviation between the budget work and the final accounts is more serious.

2. OUTLINE OF THE BUDGET, FINAL ACCOUNTS AND ACCOUNTING REQUIREMENTS OF LONGITUDINAL SCIENTIFIC RESEARCH FUNDS IN COLLEGES AND UNIVERSITIES AT THE PRESENT STAGE

2.1 Budget Requirements

Currently, the budget of longitudinal scientific research funds in colleges and universities should be based on the specific research tasks, the requirements of different project tasks should be analyzed, and the corresponding basic principles should be followed in an all-round way. We need to focus on the goal correlation, the economic rationality, the policy correspondence, and the budget feasibility. In the process of budgeting, it is necessary to formulate the expenditure budget and the source budget in time. The source budget should include special funds, and the integrated capital contribution certificate of and related financial information with the self-financing source. The self-financing funds are monetary funds, and they cannot be replaced by
alternative funds through all kinds of equipment, scientific research materials and so on. The expenditure budget should analyze the national development plans, compile all kinds of funding sources reasonably, and avoid too much project expenditure. All kinds of income and expenditure items should be more adequate [3], and the calculation parameters are more accurate when the collection standard is set reasonably.

2.2 Final Accounting Requirements

At present, the final accounts of national science and technology plans mainly involve financial acceptance accounts and annual final accounts. Different scientific research projects in different natural years shall be prepared strictly in accordance with corresponding requirements. After the completion of the project, the main managers and the responsible department of the project should compile the financial acceptance report, integrate all kinds of final account information in the fund acceptance report. The final account shall be subject to scientific audit. In the annual final accounts of funds and the final accounts of the financial acceptance stage, all the compilation should adapt to the requirements of the various provisions of the state, and ensure that all kinds of financial bill data can correspond to each other. The true bill and can reflect the basic income and expenditure requirements of different funds.

2.3 Accounting Requirements

There are corresponding management system documents in the funds of science and technology plan. In view of the fact that the accounting of special funds has not yet been formulated, only the single accounting is carried out. The relevant management departments and cooperative units are required to strengthen financial management and various accounting work, and adopt an independent accounting method for self-financing and special funds for scientific research projects [4]. For the scientific research projects accounted for separately, the process and the cost of many links should be accounted and controlled, and the special management funds should be determined scientifically. Through the standardized accounting system, the accounting results of special funds are analyzed, the basic sources of funds are determined, and the current situation of project expenditure and fund balance is reviewed.

3. A PROBE INTO THE COUNTERMEASURES TO SOLVE THE PROBLEMS IN THE BUDGET AND FINAL ACCOUNT OF LONGITUDINAL SCIENTIFIC RESEARCH FUNDS IN COLLEGES AND UNIVERSITIES

3.1 Reasonable Analysis of the Connotation in Direct and Indirect Expenses of Longitudinal Scientific Research Funds

Now, there are direct and indirect expenses in the composition of scientific research budget expenses. Direct expenses are the direct related expenses generated by all kinds of scientific research projects in the course, such as equipment expenses, material fees,
conference expenses, intellectual property affairs fees, labor expenses and so on. Indirect cost is the expense that the department which is responsible for scientific research task cannot enumerate in the direct cost in the course of research. They are site use fee, equipment nutrition fee, water and electricity heating cost, general management fee, performance cost and others.

3.2 Standardize the Accounting System and Requirements in Colleges and Universities, and Optimize Accounting

In the new accounting system of colleges and universities, it is clearly stipulated that the scientific research cause indicate the first class subject, which carries on the concrete accounting for all kinds of scientific research activities and the expenditure of project auxiliary activities. Longitudinal scientific research funds in colleges and universities are expenses, from which we should focus on the basic nature of expenditure and divide different source funds by reasonable application of accounting software, the expenditure account can be simplified, so that two expenditure account will be designed. In the project expenditure detail, the specific difference of the project shall be used to make specific accounting for the project details. If the accounting software is selected to highlight the auxiliary function of the project accounting in each project, the detailed accounting shall be set for various items in the economic classification.

We should set up and optimize all kinds of subjects reasonably when accounting. At present, in the process of accounting optimization, the emphasis is on the effective correspondence between the requirements of various expenses of longitudinal scientific research funds and the specific expenditure of scientific research projects in colleges and universities. In the course of the implementation of the accounting system in colleges and universities, it is necessary to analyze the basic requirements of the budget caliber for different expenditure subjects [5], to determine the basic requirements of all kinds of systems, and to analyze the basic requirements of the unit expenditure structure. The standardized accounting system in our country mainly sets up three-level subjects for different scientific research project expenses. Colleges and universities should analyze different levels of accounting subjects to meet the basic requirements of financial management at all levels, as shown in Table 1. In the process of management of longitudinal scientific research funds, basic requirements of public financial budget and longitudinal scientific research budget can be effectively corresponding. With the refining of different subjects to centrally control this kind of problems.
### TABLE I.

| Detailed Expenditure Items That Can Be Set On The Books Of Colleges And Universities | Name Of Direct Cost Of Special Funds For National Science And Technology Plan | Economic Subject Corresponding To The Provision Of Public Financial Budget And Final Accounts. |
|---|---|---|
| Special Equipment Purchase Fee | Equipment Investment | Acquisition Of Special Equipment |
| Clerical Cost | Material Cost | Clerical Cost |
| Material Cost | | Material Cost |
| Test Processing Fee | Test Processing Fee | Entrusted Operating Expenses |
| Fuel Power Cost | Fuel Power Cost | Water, Electricity Or Special Dye Cost |
| Travel Expense | Travel Expense | Travel Expense |
| Conference Expenses | Conference Expenses | Conference Expenses |
| Outbound Expenses | International Exchange And Cooperation Fee | Expense For Going Abroad Due To Business |
| Fees For Foreign Experts | | Official Reception Costs |
| Cost Of Publishing And Printing | Publishing / Documentation / Information Dissemination / Intellectual Property Services | Printing Expenses |
| Document Information And Information Fee. | | Entrusted Business Expenses Or Office Expenses. |
| Intellectual Property Fees | | Entrusted Operating Expenses |
| Postal And Telecommunication Fee | | Postal And Electricity Charges |
| Services Of External Personnel | Service Charge | Service Charge |
| Graduate Service | | Stipend |
| Expert Consulting Fees | Expert Consulting Fees | Service Charge |
| Miscellaneous Expenses | Miscellaneous Expenses | Expenditure On Other Goods And Services |

#### 3.3 Strengthen Longitudinal Scientific Research Fund Management by Scientific Measures

In the development of financial management in colleges and universities at the new period, we should think highly of informationization construction. The relevant financial management departments of colleges and universities should establish a complete financial management platform through information technology, strengthen the longitudinal scientific research funds from the aspects of budget control, research project setting, etc. And control the artificial operational influencing factors. For example, when applying Tiancai Financial Management System, the budget limit control subject can be set separately in the process of setting different subjects, Secondly, in the process of project establishment of different scientific research projects, longitudinal research expenditure subjects shall be selected for control. It is necessary to connect the quota control account with the corresponding budget detail account, and set the corresponding detail item in the quota control account, so as to promote the effective reflection of the main economic content existing in the budget account According to the direct and
indirect costs of longitudinal scientific research, the amount of financial system is controlled and controlled according to the equipment fee, special material cost, expert consultation fee, information fee, labor fee, data collection fee, common management fee and so on. Different colleges and universities should comprehensively point out the three levels of detailed expenditure in the three basic expenditure subjects, and determine the specific content of the detailed expenditure. With comprehensive optimization of the information management system, the reimbursement expenses can be set up in the budget account, and the management system can automatically save the expenses, so that the longitudinal scientific research funds and expenditure quotas can be controlled, the human influencing factors can be analyzed, and the problems existing in the audit and acceptance of longitudinal scientific research projects can be controlled.

4. CONCLUSIONS

All in all, many problems exist in the budget and final account of longitudinal scientific research funds in colleges and universities nowadays. The relevant management departments should determine the requirements of the budget and final accounts of longitudinal scientific research funds in colleges and universities, and formulate the corresponding countermeasures. Realizing the scientific management of funds and mastering the requirements of accounting system to ensure the overall improvement of the efficiency of scientific research funds management.

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