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A Study on the Funding Management of Agricultural Scientific Research Project in the New Situation

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Abstract The agricultural scientific research project funding is an important prerequisite for the implementation of agricultural scientific research project, and an essential basic condition to support agricultural research. In recent years, China has paid great attention to the development of scientific research, and increased the input of scientific research funds, but there are some shortcomings in funding management during the implementation of the project. Based on many years of practice, this paper expounds the main problems in the current funding management for agricultural scientific research project, and brings forward the relevant recommendations, in order to provide a reference for the scientific management of agricultural scientific research project funding in the new situation.

Key words New situation, Agricultural scientific research project, Funding management

1 Introduction

Since the implementation of *Long-term National Science and Technology Development Plan (2006–2020)*, China's financial investment in science and technology has increased rapidly, and the funding management of scientific research project has been constantly improved, to provide strong support for science and technology development. In terms of funding management for agricultural scientific research project, there are still some outstanding issues such as unreasonable project budget, chaotic expenditure and lack of effective supervision. Presently, the state has issued *Notice on Several Provisions about Adjusting the Special Funding Management Approach for National Science and Technology Program and Non-Profit Industry Research*, *Several Opinions of the State Council on Improving and Strengthening Central Financial Research Project and Funding Management*, and *Notice of the State Council on Issuing the Program for Deepening the Reform of the Administration of Central Finance Science and Technology Plans*. From project and funding management, the state makes a general plan and proposes a number of scientific and technological system reform initiatives aimed at regulating China's scientific research projects and funding management, and creating good innovation atmosphere for scientific research. For the agricultural research institutions engaged in scientific research, there is a need to further regulate and strengthen scientific research funding management, and promote sustainable development of agricultural scientific research. Based on personal work practice, this paper studies the funding management for agricultural scientific research project in the new situation and makes personal recommendations.

2 Main problems

2.1 Unreasonable budgeting The agricultural scientific re-

search project budgeting is the basic content of project implementation, and the relevant financial and scientific management departments need to participate in the formulation so as to achieve the scientific and accurate budgeting. However, in the actual budgeting, the project leaders and main participants are often responsible for the preparation work, while the financial and scientific research management departments rarely participate in the work. The budgeting personnel have strong subjective arbitrariness, affecting the rationality of the budget preparation. At the same time, due to long implementation period of agricultural research projects and climate influence, it has a great impact on the rationality of the budgeting. Due to irrational budgeting, the actual expenditure often greatly deviates from the budget during the final project acceptance.

2.2 Chaotic expenditure In the project implementation process, the project leaders are arbitrary in applying for reimbursement and submit an expense account on some items which do not meet the requirements. In addition, many project leaders or research labs undertake different projects from many different sources at the same time, and the items are often not well distinguished and the reimbursement application is arbitrary, resulting in chaotic project expenditure.

2.3 Lack of effective supervision on use of funds Many departments develop the relevant funding management methods as well as relevant reimbursement management procedures, but in the actual operation, the use of project funds is mostly controlled by project leaders, and the approval process of relevant management departments, directors and legal person is often mere formality, never playing a real role in checking and auditing.

3 Recommendations

3.1 Improving funding management system and mechanism for scientific research project The management system characterized by "unified leadership, decentralized management and personal responsibility" should be implemented for the scientific re-

search project funding. The legal person of unit assumes the leadership responsibility on scientific research funding management of the whole unit; the management departments of institute bear the responsibility of oversight and management; the research labs are responsible for the scrutiny and supervision on the scientific research funding use in the labs; the project leader is directly responsible for scientific research funding use, and bears legal liability on the reasonableness and authenticity of funding use; the financial management departments are responsible for financial management of research funding, accounting, assisting project leaders in project budgeting, and guiding project leaders to use scientific research funding according to the project task document or agreement, as well as relevant financial regulations; the asset management departments are responsible for the asset management stemming from scientific research funding; the commission for discipline inspection is responsible for supervision and management on the use of scientific research funding; the scientific research management departments assist with research funding management, auditing and supervision.

3.2 Making reasonable funding budget for scientific research project The financial and scientific research management departments should assist project leaders in scientifically, reasonably and truly making scientific research funding budget according to the characteristics and actual needs of research activities, the principles of policy compliance, economic rationality and objective relevance, and the requirements of project establishment unit. For the project involving government procurement, it is necessary to make government procurement budget in strict accordance with the relevant provisions of government procurement. For the key scientific research projects applying for financial support, it is necessary to organize the relevant functional departments, consultants or agencies to participate in budget review, and propose recommendations. The scientific research project funding budget includes all kinds of direct and indirect expenses in the course of project research, so it is necessary to make budget according to expenditure items and different sources of funds, and elaborate the main purposes and measuring basis of expenditure. The budget must be in accordance with the provisions of the funding authority or the fund provider. The direct funding budget is made by project applicants according to the characteristics of scientific research and the actual

needs; the indirect funding budget is made according to the prescribed proportion or quota.

3.3 Strictly managing scientific research project expenditure

Research funding must be earmarked, and follow the principle of basing expenditure upon income. It is necessary to ensure that the scientific research funding is used for research projects and related research activities, in strict accordance with project management approach, or approved project budget, expenditure scope and standards. There is also a need to develop the relevant management system, to specify each expenditure item and determine the items that can not be listed in the content.

3.4 Strengthening supervision and inspection The unit should establish discipline inspection group responsible for supervising the use of research project funds, studying and proposing solutions to major issues in the process of supervision, and coordinating investigation on violations of discipline in the use of scientific research project funding.

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