

# *Defects and System Construction in Reimbursement of Scientific Research Funds*

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**Abstract:** Scientific research funds are the material basis of scientific research activities. Timely and convenient reimbursement of funds is to ensure the normal development of scientific research activities. Therefore, the free use of scientific research funds reimbursement is the necessary content of scientific research freedom. At present, there are some defects in the process of reimbursement of scientific research funds in China, such as controversial nature, ignoring the reality, and incorrect rights and obligations of scientific researchers. The author thinks that the scientific research contract has the dual attributes of public and private, and the state should intervene appropriately in the way of the rule of law, at the same time, establish financial personnel to assist in the reimbursement of scientific research funds, reimbursement process, and establish credit exercise measures to improve it.

## 1. Introduction

With the improvement of comprehensive national strength and the implementation of the national innovation-driven development strategy, the Chinese government's investment in scientific research funds has been increasing year by year. But at the same time, front-line researchers are faced with various problems such as reimbursement of research funds, and some scholars have even been sentenced to criminal punishment because of reimbursement of research funds, which has attracted great social attention. Among the more influential cases, Chu Jian, vice president of Zhejiang University, Li Ning, academician of China Agricultural University, and Liu Zhaoping, Shandong University, etc. These cases related to use of the scientific research funds reveal the malpractice of the reimbursement system of scientific research funds in China.

## 2. Defects of the Current Reimbursement System of Scientific Research Funds

### 2.1. Disputes over the Nature of Reimbursement of Scientific Research Funds

Reimbursement of scientific research funds is based on the research contracts declared in advance, and the corresponding reimbursement is carried out in accordance with the forecast of the research contracts. However, the nature of the research contracts is unclear. In judicial practice, the act of improperly extorting research funds by means of invoice reimbursement has been identified as the

crime of corruption. Therefore, the research contracts are regarded as administrative contracts by the judicial organs, because the funds come from the public property of the state, and the research contracts or the intellectual activity funding contracts signed by the researchers and the state to perform their official duties and duties is an administrative contracts, that is, the "research and development contract" or the "intellectual activity funding contracts" used by the legal person of public law to entrust professional institutions or researchers to carry out a certain scientific exploration. [1] however, many scholars argue that scientific research personnel are not "national staff", and the scientific research contracts are just civil contracts. After the fund is allocated to the research group, it will no longer be national public property, and the liability for breach of contracts should be investigated by the contract law instead of directly applying the criminal law. [2]

However, in fact, the definition of scientific research contracts by administrative contracts and the reimbursement of scientific research funds expose the administrative interference in scientific research and the characteristics of scientific research activities that ignore the unknown knowledge. Because research contracts can not completely predict the process and results of activities as administrative contracts can, the actual expenditure of research funds is not consistent with the budget items, so researchers have to issue virtual invoices for reimbursement. Research contracts, scientific research plans and scientific research budget are only a prediction of the future use of scientific research funds, instead of necessarily carrying out scientific research activities in accordance with such prediction. If research must be carried out in accordance with research contracts, research plans and research budget plans, in essence, it denies the subjectivity and initiative of researchers in research activities, and assumes that everyone can carry out research activities and produce innovative results according to the technical routes, research plans and research contracts, which is not consistent with the nature of scientific research activities.

## **2.2. Failing to Consider Realistic Reimbursement of Scientific Research Funds**

Scientific research funds are the material base and appendage of scientific research activities, but it is difficult for scientific research personnel to pay for them.

The essence of China's current scientific research fund management system is to "manage scientific research with administrative methods". It is completely in accordance with the Accounting Law -- the reimbursements of scientific research personnel must be issued by the units, and the invoices must meet the requirements of the subjects listed in the Accounting Law and its complementary rules. According to the regulations, researchers' work must include reimbursement of external ticket and accommodation costs, printing and publishing, and equipment purchases. And as long as you can apply for to research and provide corresponding invoice, according to the current accounting items can be scientific research funds are your own. In the audit, the financial staff of the unit does not consider the intellectual work of the scientific research personnel, but only examines the various effective reimbursement vouchers provided by them.

Reimbursement procedures for scientific research funds are cumbersome. Due to a variety of funds management methods, the financial department in the management of funds reimbursement, too much emphasis on the signature of some functional department leaders' signatures, The requirements are very strict. For example, according to the regulations of most universities, the "Summary Reimbursement Approval Form" should be filled in for expenses, and the blank column information such as purpose and amount should be filled in. In order to reduce the phenomenon of fleecing scientific research funds, cumbersome procedures and materials are used. However, in fact, the reimbursement procedures are divorced from the complex reality and increase the actual work burden of researchers.[3]

### **2.3. Scientific Researchers Whose Rights and Duties Rre Unequal**

Ignoring the labor rights of researchers. In the reimbursement of scientific research funds, the Accounting Law is applied in a rigid way. Invoices are emphasized in the reimbursement process, and the expenses are only reimbursed with invoices. However, in fact, the research funds include all kinds of material expenses, equipment expenses, layout expenses and other expenses, and there is often a lack of neglect and neglect of the scientific research personnel expenses that do not pay consideration in the reimbursement of human input funds.

The "pay in advance and reimburse later" mode of operation makes researchers bear the upfront investment costs. The reimbursement of scientific research funds in China adopts the mode of "payment in advance before reimbursement". In reality, there exists a situation of delayed receipt of scientific research funds, which greatly affects the normal development of scientific research activities and makes researchers bear a heavy burden of time difference. Projects are often implemented in a short period of time, funding and serious lag, much research work is difficult to complete within the implementation period or achieve decent results. Similar situations also existed in the case of Zheyu Chen of Shandong University. Both the first instance and the second instance of the case deemed Zheyu Chen guilty of corruption. However, Zheyu Chen defended that he had paid a large amount of money in advance for the preliminary construction of the laboratory but could not reimburse it, and made up the invoice to get back the money and expenses he had paid in advance.

## **3. System Construction**

### **3.1. Nature of the Scientific Research Funds**

The author believes that scientific research contract is not an administrative contract and does not conform to the legal characteristics of administrative contract. First of all, the allocation of research funds and other activities cannot be brought administrative proceedings. Secondly, scientific research contract does not have the characteristics of administrative contract. The administrative contract has the statutory subject, the main body status inequality, on the premise of administrative responsibility, administrative subject is fine, for the purpose of administrative goals, administrative rules and regulations, administrative law applies, etc, the rights and obligations of scientific research contract do not have these characteristics.[5]

The research contract has the dual properties of public and private. The research contracts have multiple mixed properties, such as compulsory and consensual, public welfare and private benefit, identity and contract. [6]The compulsory research contracts are embodied in the state's use of public power to supervise the reimbursement process. Consensus is reflected in the fact that the research contracts are agreements reached between the state and researchers on the completion of certain research tasks. The public welfare and private benefit are reflected in that the research contract not only promotes the individual career development of researchers, but also completes the national research tasks. From the point of view of identity and contract, the signing of scientific research contract requires the identity subjects to sign the contract.

### **3.2. Establishing the Credit Rating System of Reimbursement can be Established**

Combined with the characteristics of reimbursement of scientific research funds, the credit rating system of reimbursement can be established. The basic idea of estimating the credit score of construction scientific research funds by reimbursement credit evaluation is to compare the past credit history data of scientific research personnel with the credit habits of all scientific research

personnel in the database, and check whether the development trend of scientific research personnel is similar to the development trend of often illegal reimbursement, arbitrary reimbursement and other non-compliance reimbursement personnel. From the reimbursement invoice history, the number of reimbursement invoice accounts, the number of years of scientific research, the number of newly established scientific research projects, the number of ongoing scientific research projects and other indicators for quantitative analysis, in the way of scientific research credit rating, to give the honest reimbursement personnel convenient and fast reimbursement process. This not only makes the reimbursement better comply with the national and unit reimbursement laws and regulations, but also reduces the reimbursement pressure of scientific research personnel.

#### 4. Conclusions

Scientific research funds come from national financial revenue, so it is necessary to supervise the reimbursement of scientific research funds. However, scientific research funds should focus on innovative scientific research achievements, rather than put forward too strict requirements for reimbursement of scientific research funds. There are many defects in the current reimbursement system of scientific research funds: the contract on which the reimbursement of scientific research funds is based lacks proper legal evaluation, the reimbursement is divorced from the reality, and the rights and obligations of scientific researchers are not equal.

In the construction of the reimbursement system of scientific research funds, the financial personnel should assist the reimbursement system of scientific research personnel, and the credit rating system should be adopted in the use of scientific research funds.

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