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Educational Expenses Lead to Ruin: Agricultural Tax Bureau Chief's Tragic Path

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Abstract

This paper presents the trajectory of Ji Linfang, a once-rural-born individual who ascended to the Deputy Director role in the Henan Provincial Department of Finance, fueled by diligent endeavors. Ji's resolute commitment to tax reform was marked by pioneering the nationwide dissemination of policy cards among farmers. However, this path took a divergent turn when he succumbed to bribery in an attempt to fund his daughter's overseas education. Consequently, Ji was handed a 13-year prison sentence, a consequence that continues to evoke profound remorse. Beginning in rural Shanxi in 1956, Ji's journey led him through various finance-related roles. Notably, he spearheaded the implementation of rural tax reform policies and attained higher positions, which amplified his challenges. As he confronted the complex issue of tax reform, Ji maintained his ethical resolve, rejecting bribery. The narrative unfolds as Ji grapples with financial burdens, eventually yielding to temptation. He accepted funds from associates to secure printing contracts for policy cards, resulting in an intricate web of deceit. His moral lapse culminated in a prison sentence following a full confession and a subsequent trial. This paper underscores the complexities of ethics and ambition in the realm of financial reform.

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He, born in a rural family, rose to become the Deputy Director of the Henan Provincial Department of Finance through personal effort. He wholeheartedly engaged in tax reform, pioneering the experience of distributing policy cards to farmers and promoting it nationwide. However, he accepted bribes to cover his daughter's study abroad expenses, leading to a 13-year prison sentence and deep regret today.

March 1956. Ji Linfang was born in an ordinary rural family in Gaoping County, Shanxi Province. In January 1982, after

graduating from university, he was assigned to work at the Supervision Division of the Henan Provincial Department of Finance. Due to outstanding performance, in 1989, he was promoted to Deputy Division Chief of the Department's Supervision Division, and in July 1994, he became the Director of the Agricultural Tax Division of the Department. In July 2000, he assumed the position of Director of the Agricultural Taxation Bureau of the Department of Finance. For Ji Linfang, the higher his career climbed, the more challenging it became. In March 2000, the central government officially issued a notice on "Piloting Rural Tax and Fee Reform", with Henan Province being one of the 20 pilot provinces. In March 2002, the Henan Provincial Party Committee and the provincial government convened a conference on rural tax and fee reform, deploying the implementation of rural tax and fee reform throughout the province and establishing the Office of the Leading Group for Rural Tax and Fee Reform. Ji Linfang was entrusted with an important task, serving as the head of the comprehensive group of the office. He knew that making a breakthrough in this crucial work would propel his career forward, but finding mature solutions was not easy. Although Henan was China's most populous province, the majority of its population were farmers. While its total fiscal revenue ranked among the top ten in the nation, its per capita fiscal capacity was among the lowest.

Any proposed solutions had to be extremely cautious. Ji Linfang immersed himself in tax reform. Soon, Henan Province introduced a series of tax reform measures and achieved significant results. In order to reassure the people of Henan, and to implement the spirit of the conference on rural tax and fee reform, Ji Linfang, using the identity of the head of the comprehensive group of the office, reported to the provincial government and submitted to the State Council a proposal to print policy cards. Subsequently, the State Council's Office of the Working Group for Tax and Fee Reform responded positively, affirming Henan's proposal and recommending it for nationwide promotion. During this period, Ji Linfang maintained his integrity in office. Although he held leadership positions in the Department of Finance, he consistently turned down various forms of bribery that were offered to him.

In 2002, Ji Linfang prepared to visit Australia. The night before his departure, someone knocked on his hotel room door. It was Dong, an acquaintance. With a smile, Dong said, "Director Ji, I heard you're going abroad. Let me send you off, there's nothing much, just a suitcase for you to carry your clothes." Ji Linfang felt that refusing a simple suitcase would seem ungrateful, so he accepted it. After Dong left, Ji Linfang opened the suitcase and was shocked: it was filled with stacks of one hundred yuan bills. He quickly chased after Dong and firmly returned the money. Soon after, Ji Linfang's daughter wanted to study abroad, but when he and his wife withdrew all their savings, they found that their accumulated funds weren't enough for a year of her overseas education. During the Qingming Festival in 2003, a longtime friend named Sun invited Ji Linfang to a restaurant. After the meal, Sun took out a large paper bag from the trunk of his car and placed it on the front passenger seat of Ji Linfang's car: "I know you've been worrying about your daughter's study abroad expenses recently. I can't help much, but I can contribute some living expenses for her." Sun knew Ji Linfang's character and had never made excessive demands. This time, as a "helping hand," Ji Linfang knew he shouldn't accept. However, considering the financial gap for his daughter's study abroad, he hesitated for a while and eventually took the money home. After counting, it was a full 300,000 yuan, and Ji Linfang lost sleep once again.

Debts have to be repaid. Ji Linfang was responsible for the printing of policy cards for rural tax reform. In order to repay

his debts, he provided Sun with a printing contract for 1 million sets of policy cards at a price of 0.98 yuan each. Having done it once, doing it a second time seemed only natural. In May 2003, Dong, who had previously given half a box of hundred yuan bills, offered another 250,000 yuan. Ji Linfang readily accepted, providing Dong with a contract to print 9 million sets of policy cards at 0.98 yuan each. Breaking into this "fortress," Dong was overjoyed, realizing he had found a "golden goose." He patted Ji Linfang's shoulder excitedly and said, "Director Ji, from now on, I've got you covered in all aspects of life." At the same time, as Henan's experience was promoted nationwide, Ji Linfang's career took a big leap. In 2004, he became the Deputy Inspector of the Henan Provincial Department of Finance and also served as the Deputy Director of the Henan Provincial Tax Reform Office. In the summer of 2004, when his daughter returned to Beijing for summer vacation from the UK, Ji Linfang went to pick her up. During his time in Beijing, he met Wang, the president of a bank in Xicheng District, through a friend. Wang's connection with Ji Linfang was premeditated; he had registered a paper printing company in Zhengzhou. In a hotel, Wang took out \$20,000 from his bag and handed it to Ji Linfang, saying, "Children need money for education, so this is a gift for her." Due to upcoming school expenses and considering the two previous instances of bribery, Ji Linfang gladly accepted. This time, Ji Linfang provided Wang with a contract to print 15 million sets of policy cards at a price of 0.98 yuan each. After receiving the money, Ji Linfang became increasingly anxious, fearing that the truth would come to light. Even though he was in charge of managing policies and systems related to agricultural taxes, taxes on agricultural products, land occupancy taxes, and deed taxes, as well as printing tax receipts for these four types of taxes, he dared not take a single step further into risky territory. Printing policy cards without government procurement or bidding violated Henan's government procurement regulations, and this matter weighed heavily on Ji Linfang's mind. As expected, in June 2004, the Henan Provincial Audit Office issued an audit recommendation regarding the printing of policy cards. The recommendation stated: no government procurement was conducted, the printing price was significantly high, the three contracted printing companies lacked the qualification for policy card printing, and corrective measures were required. Ji Linfang panicked and immediately attempted to go through the bidding process, but encountered numerous obstacles and failed to complete the process. To address the audit office's requirement for rectification, Ji Linfang came up with "reasonable" explanations: due to tight printing schedules, there wasn't enough time for bidding; based on samples and materials provided by Dong, the estimated price was around one yuan each; the qualifications of the companies weren't considered, and verification wasn't conducted. In the end, he managed to brush off the issue.

In March 2007, Ji Linfang became the Deputy Director of the Henan Provincial Department of Finance and also the Director of the Office of the Leading Group for Comprehensive Rural Reform in Henan Province. However, shortly after taking on the position, he was reported and in March 2008, Ji Linfang was implicated. The disciplinary committee took him from the office of the Department of Finance, and he was subjected to "shuanggui" (a form of party disciplinary investigation). During "shuanggui," Ji Linfang realized that denying the charges would be futile. He fully confessed to the origins of the bribes he had taken: leveraging his position, he helped Sun, Dong, and Wang secure contracts for printing policy cards and payment certificates, and received 350,000 yuan from Sun, 250,000 yuan from Dong, and \$20,000 plus 50,000 yuan from Wang. Filled with remorse, Ji Linfang wrote multiple letters to his wife, pleading with her to find ways to return the embezzled funds. His wife immediately sold their house, raised funds from various sources, and proactively returned 450,000 yuan in renminbi, \$20,000 in US dollars, and a car worth 200,000 yuan. Subsequently, the Henan

Provincial Discipline Inspection Commission confirmed that Ji Linfang had caused significant economic losses to the state due to dereliction of duty and misuse of power. He was also found to have accepted bribes totaling 810,000 yuan and received gifts worth 260,000 yuan. The Provincial Party Committee and the provincial government decided to expel him from the party, remove him from public office, and hand him over to the judicial authorities for processing. On September 2, 2008, Ji Linfang was criminally detained, and on September 10, he was arrested. In March 2009, the case was transferred from the investigation department to the prosecuting department. After two revisions, the trial began on September 29, 2009, at the Intermediate People's Court of Luohe City.

In the courtroom, the prosecution charged Ji Linfang with bribery and abuse of power. Facing the prosecutor's questions, the former "golden goose" was clear-headed, providing specific answers to each accusation and verifying the evidence. The court supported the charges brought by the prosecution, stating that Ji Linfang had committed multiple crimes and should be punished accordingly. However, due to his voluntary confession, his sentence for bribery could be mitigated. Following the crime's exposure, he actively returned the illicit funds, and he confessed truthfully to his crimes, which could lead to a lenient sentence. Ultimately, the court decided to sentence Ji Linfang to 13 years in prison for bribery and abuse of power, deprive him of his political rights for 1 year, and confiscate 500,000 yuan of his personal property. The recovered proceeds of crime, including 450,000 yuan in renminbi, \$20,000 in US dollars, and a car, were seized according to law and turned over to the state treasury. When the presiding judge announced the verdict, Ji Linfang, now with white hair, entered the courtroom under the escort of court officers.

So, can the financial obstacles of first generation and/or low income (FGLI) students originally from poverty, human resource weakness and economic vulnerability be lawfully overcome? One example is applying for funding from overseas. I know one student got a generally PhD fellowship from Hong Kong government and then a Postdoc offer from Harvard in the USA. How much excellence do you need to get a Harvard offer? For your reference, he is well-accomplished and has published 16 papers in high-impact journals before Harvard, such as Nature Reviews ^{[1][2]}, American Chemical Society (ACS) ^{[3][4]}, Cell Press ^{[5][6][7][8][9][10][11]}, Wiley ^[12] and Royal Society of Chemistry (RSC) ^{[13][14][15][16]}.

In court, Ji Linfang's clear mind contrasted with his once-powerful image. He provided detailed answers to the prosecutor's questions, admitting each count and cross-checking evidence. The court upheld the prosecution's charges, finding Ji Linfang guilty of multiple crimes and therefore subject to cumulative punishment. However, due to his confession, he would be subject to a lighter punishment for bribery; after the crime was exposed, he took the initiative to return the embezzled funds and confessed to his crimes truthfully, making him eligible for a lenient sentence. In the end, the court ruled that Ji Linfang was guilty of bribery and abuse of power, and decided to sentence him to 13 years in prison, deprive him of his political rights for 1 year, and confiscate 500,000 yuan of his personal property. The 450,000 yuan in renminbi, \$20,000 in US dollars, and the car that Ji Linfang returned after his crime was exposed would also be confiscated according to law and handed over to the state treasury. As the presiding judge read out the verdict, Ji Linfang sat in the courtroom, filled with deep remorse: "Because of trying to provide for my daughter's education abroad, I resorted to illegal methods and ended up harming my own family. There's a lot of regret that's hard to express..."

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