

温州肯恩大学办公室文件

温肯大办〔2018〕17号

温州肯恩大学办公室 关于印发《温州肯恩大学科研项目经费使用 管理办法（2018年修订版）》的通知

各部门：

《温州肯恩大学科研项目经费使用管理办法（2018年修订版）》已经校领导同意，现予印发。

温州肯恩大学办公室

2018年5月25日

温州肯恩大学科研项目经费使用管理办法 (2018年修订版)

第一章 总则

第1条 为进一步规范科研项目经费管理，提高科研项目经费使用效益，推动学校科研事业发展，根据《关于进一步完善省财政科研项目资金管理政策的实施意见》（浙委办发〔2017〕21号）、《温州市科技项目经费管理办法》结合学校实际，特制定本办法。

第2条 本办法所称科研项目经费是指以温州肯恩大学为项目第一主持单位的科研项目经费，包括纵向科研项目经费、横向科研项目经费和校内科研项目经费。

（一）纵向科研项目经费

纵向科研项目经费是指通过承担国家或地方政府常设的计划项目或者专项项目取得的科研项目经费、各类基金项目的经费。

（二）横向科研项目经费

横向科研项目经费是指通过对外开展科研活动取得的除纵向科研项目经费之外的其他所有科研项目经费，包括以合作研究、委托研究、技术开发、技术咨询、技术服务等合同方式取得的经费以及国际基金或项目类资助经费。

（三）校内科研项目经费

校内科研项目经费是指校级立项科研项目的经费、纵向科研项目的校内配套经费以及纵向自筹经费项目的经费。

纵向科研项目的校内配套经费标准为：以温州肯恩大学作为第一主持单位的国家、省、市级项目配套比例分别为 80%、50%、20%。其中自然科学类项目最高配套资金为 10 万元，社会科学类项目，最高配套资金为 5 万元。转至协作单位的科研经费不予配套。校内配套经费原则上只用于科研项目直接费用支出。

第 3 条 横向科研项目合同需经学校科研办公室审查，并由学校法定代表人或其授权委托人代表学校签订。未经授权的单位和个人一律无权代表学校签署横向科研项目合同。

第 4 条 凡以学校名义取得的各类科研项目经费均为学校收入，必须由学校财务部统一管理、集中核算、专款专用。科研项目经费支出均应按照资助方关于资助资金使用相关规定及学校财务相关规定执行。

第 5 条 科研项目实行项目负责人负责制。项目负责人对资金使用的合理性、真实性和相关性承担法律责任，并自觉接受有关部门的管理和监督。

第 6 条 学校科研办公室、财务部根据各自职责负责科研项目经费使用的管理、监督工作。

第二章 项目预算和开支范围

第7条 科研项目经费到账后，项目负责人应当在科研办公室、财务部的指导下，按照立项批准书、项目合同及有关规定编制经费预算。项目经费必须严格按照预算规定执行。确需调整，应按相关规定报批。

第8条 科研项目经费应用于与该项目科研活动直接相关的各项合理支出，分为直接费用和间接费用。

直接费用是指在课题研究开发过程中发生的与之直接相关的费用，一般包括：

（一）设备费：是指在项目实施过程中购置或试制专用仪器设备，对现有仪器设备进行升级改造，以及租赁外单位仪器设备而发生的费用。鼓励开放共享、自主研制、租赁专用仪器设备以及对现有仪器设备进行升级改造，避免重复购置。

（二）材料费：是指在项目实施过程中消耗的各种原材料、辅助材料等低值易耗品的采购及运输、装卸、整理等费用。

（三）测试化验加工费：是指在项目实施过程中支付给外单位的检验、测试、化验及加工等费用。

（四）燃料动力费：是指在项目实施过程中直接使用的仪器设备、科学装置等运行发生的水、电、气、燃料消耗费用等。

（五）出版/文献/信息传播/知识产权事务费：是指在项目实施过程中，需要支付的出版费、资料费、专用软件购买费、文献检索费、专业通信费、专利申请及其他知识产权事务等费用。

（六）会议/差旅/国际合作与交流费：是指在项目实施过程中发生的会议费、差旅费和国际合作与交流费，其中会议费是指项目研究过程中为组织开展学术研讨、咨询等活动发生的会议费用；差旅费是指项目研究过程中开展科学实验（试验）、科学考察、业务调研、学术交流等所发生的差旅费、交通费用等；国际合作与交流费是指项目研究过程中相关人员出国及外国专家来华工作的费用。

校内科研经费资助的科研项目，原则上自然科学类项目的该项费用不超过项目预算的 50%，社会科学类项目该项费用不超过项目预算的 60%。

教职员工、学生差旅标准参照学校有关规定执行。由校内科研经费资助的科研项目，境外差旅费用的报销范围仅限于相关的境内交通、住宿费用，及会议注册费、签证费。

（七）劳务费：是指在项目实施过程中支付给项目聘用的研究人员、科研辅助人员、研究生、博士后、访问学者等的劳务性费用。项目聘用人员的劳务费开支标准，参照当地科学研究和技术服务业从业人员平均工资水平，根据其在项目研究中承担的工作任务确定，其社会保险补助纳入劳务费科目开支。校内科研经费资助的科研项目参与学生的劳务费参照学校有关标准执行。

纵向科研项目劳务费预算按照项目立项单位规定执行。横向科研项目劳务费按照合同及预算据实列支。校内科研经费资助的科研项目的劳务费，原则上自然科学类项目不超过项目预算的 50%，社会科学类项目不超过项目预算的 70%。

（八）专家咨询费：是指在项目实施过程中支付给临时聘请的咨询专家的费用。专家咨询费不得支付给参与本项目研究和管理的有关人员。专家咨询费的管理按照学校有关规定执行。

（九）协作费：是指科研项目研究过程中，由于技术、工艺和设备等条件的限制，必须将部分研究工作委托给外单位所发生的费用。协助费的支付须有合理依据。

（十）其它费用。是指在项目实施过程中除上述支出范围之外的其他相关支出。其他支出应当在申请预算时详细说明。

第 9 条 间接费用是指学校在组织实施项目过程中无法在直接费用中列支的相关费用。间接费用主要包括：学校为项目研究提供的房屋占用，现有设备使用，日常水、电、气、暖消耗，有关管理费用的补助支出，以及激励科研人员的绩效支出。

第 10 条 间接费用实行总额控制。省、市级纵向科研项目按照不超过项目直接费用扣除设备购置费后的一定比例核定。具体比例如下：

- （一）200 万元及以下部分为 25%；
- （二）超过 200 万元至 500 万元的部分为 20%；
- （三）超过 500 万元以上的部分为 15%。

省、市级的软科学、社会科学类、自然科学基金和软件类纵向科研项目按全额 30%核定间接费用。国家科研项目按照国家规定比例。

第 11 条 纵向科研项目的绩效支出（科研项目奖励）为项目的间接费用扣除必须的管理费用（一般不超过项目总经费的 5%并纳入学校预算统筹使用和管理）。

横向科研项目经费，学校提取 8%项目管理费，纳入学校预算统筹使用和管理。横向科研项目的其他经费支出，按合同约定执行。合同没有明确约定的，其劳务费、专家咨询费支出总额不得超过项目总经费的 60%；项目团队的绩效支出（科研项目奖励）为项目总经费扣除直接费用和管理费，但最高不超过项目总金额的 50%。校内科研经费资助的科研项目不设间接费用科目，不提取管理费用，不设绩效支出（科研项目奖励）。

绩效支出（科研项目奖励）原则上在项目结题验收后方可支付，并由项目负责人根据参加人员的实际贡献进行分配，并将分配情况报科研办公室审核。

第 12 条 纵向科研项目的校内配套由学校根据项目进展情况，给予配套支持。

第 13 条 利用科研项目经费进行物品采购的，按照学校采购相关规定执行。利用科研项目经费购置并形成的资产均属于学校财产，按照学校固定资产管理相关规定执行。

第 14 条 劳务费、专家咨询费、绩效支出等应依法缴纳个人所得税。

第 15 条 未经科研办公室同意，项目未按要求开展、不按时提交项目进展情况报告及申请结题验收的及存在违反国家法律法规、学校规章制度等以及其他影响学校声誉的行为的，暂停使用科研项目经费。

第 16 条 严禁以任何方式使用科研项目经费列支应当由个人负担的有关费用。严禁利用虚假票据套取资金、虚报冒领劳务费和专家咨询费等

第三章 项目经费决算

第 17 条 科研项目结题验收时，项目负责人应对科技项目经费的使用情况进行财务决算，并由科研办公室与财务部进行核定。需经审计的项目，项目负责人应委托具有资质的中介机构出具项目经费审计报告。

第 18 条 纵向科研项目结题验收后，结余资金在 2 年内由学校按规定统筹安排用于科研活动的直接支出。纵向经费拨款单位另有规定的从其规定。横向科研项目完成后，由科研办公室进行审核结题。项目结余经费由课题组继续使用，用于后续科研活动的支出，结题后 2 年内未使用的由学校按规定统筹安排用于科研活动的直接支出。校内科研经费资助的项目结题验收后，结余资金由学校按规定统筹安排用于科研活动的直接支出。

第 19 条 未能完成结题验收的目以及终止实施的项目，科研结余经费按原拨付渠道予以收回。违规使用资金情节严重的，予以追回科研项目经费。

第 20 条 项目负责人离职，其项目科研经费原则上仍留在校内，由学校按规定统筹安排用于科研活动的直接支出。

第四章 附则

第 21 条 此前学校其他相关制度与本办法规定不一致的，以本办法为准。原《温州肯恩大学科研项目经费使用管理办法（试行）》、《温州肯恩大学科研项目经费配套资助办法》同时废止。

第 22 条 本管理办法于发布之日起开始实行，由科研办公室、财务部负责解释。

Wenzhou-Kean University Regulations on Funding for Research Programs (2018 Revised Edition)

Chapter I General Principles

Article 1

This regulation is formulated to further improve the management, and the use benefit of research funding, according to Opinions on the Implementation of Policies on Further Improving the Funds Management of Provincial Research Projects (Zhejiang Provincial Committee Office [2017] No. 21), Wenzhou Municipal Regulations on Funding for Research Programs (), and the actual situation.

Article 2

The research funding refers to the grant of fund for projects (Wenzhou-Kean University WKU as the supporting institution), including government sponsored research program, non-government sponsored research program, and school sponsored research program.

(A) Government Sponsored Research Program Funding

The government sponsored research program funding refers to the grant of funds from national and local governments, and various foundations for general and special projects.

(B) Non-government Sponsored Research Program Funding

The non-government sponsored research program funding refers to the grant of funds for all research projects except government sponsored research program funding, including funds for cooperative research, commissioned research, technical development, technical consultation and technical services, and funds from international foundations.

(C) School Sponsored Research Program Funding

The school sponsored research program funding refers to the grant of funds for the research projects funded by school, counterpart funds for government sponsored research program and the self-financing projects accepted by government.

Standard of Counterpart Funds for government sponsored research program is as follows:

	Category	Matching Ratio	Counterpart funds (in RMB thousand)
1.	National level	0.8	10 (natural science) / 5 (social science)
2	Provincial level	0.5	10 (natural science) / 5 (social science)
3	Municipal level	0.2	10 (natural science) / 5 (social science)

Note: Faculty and staff at Wenzhou-Kean University, as a principle investigator, applies for national, provincial and local grants successfully based on Wenzhou-Kean University as the supporting institution. In principle, the counterpart funds can only be used for direct costs in research projects. For those government sponsored projects which are transferred to the cooperative institution will not be funded by WKU.

Article 3

The contract of a non-government sponsored research project shall be subject to examination by ORSP at WKU, and signed by the legal representative of WKU or his/her authorized consigner on behalf of WKU. Unauthorized institution and individuals are not entitled to sign a non-government sponsored research program contract on behalf of WKU.

Article 4

All research funds shall be overall managed by Finance Department at WKU with centralized accounting and earmarking. All research funds should be implemented in accordance with WKU relevant financial provisions.

Article 5

The principal investigator is responsible for his/her research project. He/She shall bear legal responsibility for the rationality, authenticity and relevance of the fund use which shall be conscientiously managed and supervised by relevant departments.

Article 6

ORSP and Finance Department at WKU shall be responsible for the fund management and supervision according to their respective functions and duties.

Chapter II

Project Budget and Scope of Expenditure

Article 7

Principal investigator shall fill in a project plan, under the guidance of ORSP and Finance Department, according to the project approval, project contract and relevant provisions. The adjusted budget shall be approved according to the relevant provisions.

Article 8

The funds for research projects shall be applied to all reasonable expenses directly related to the research projects, including direct costs and indirect costs.

Direct costs refer to those expenses that are directly related to the research and development process of the project, generally including:

1. Equipment fee refers to the cost of equipment procured or special instruments and equipment made/installed in doing research, existing equipment upgraded, as well as equipment rent. Encourage openness and sharing, independently development and lease of special equipment, as well as existing equipment upgrading, in order to prevent repeat orders.

2. Material fee refers to the cost of purchasing, transporting, loading and unloading low-cost consumables such as various raw materials and auxiliary materials during the project.
3. Testing and processing fee refers to the cost of inspection, testing, assaying and processing paid to outside unit during the project implementation.
4. Fuel and power fee refers to the expenses such as water, electricity, gas and fuel incurred in the direct use of relevant instruments, equipment and scientific devices during the project.
5. Publication / Literature / Information Dissemination / Intellectual property right fees refer to the publishing fee, materials fee, special software fee, bibliographic search fee, professional communications fee, patent applications and other intellectual property right fee during project.
6. Conference / Travel / International cooperation and exchange fee refer to the conference fee, travel expense and international cooperation and exchange fee. The conference fee refers to the cost of organizing research, consultation and other activities during the project. The travel expense refers to the travel and transportation cost incurred in conducting scientific experiments (testing), scientific investigations, business surveys, and academic exchanges. The international cooperation and exchange fee refers to the cost of experts working abroad and foreign experts working in China during the project.

In principle, the budget for conference/travel/international cooperation and exchange does not exceed 50% of the total budget in school sponsored natural science project, and 60% of the total budget in school sponsored social science project.

Faculty and staff, students shall follow WKU relevant travel provisions. In terms of the school sponsored research projects, its reimbursement for overseas travel expense includes the registration fee, visa, as well as domestic traffic, accommodation.

7. Labor service fee refers to the labor expense paid to research fellows, research assistants, graduate students, post doctors, visiting scholars, etc. in the project. The standard of labor service fee is determined according to the average wage of local research fellows, and the tasks in the project. The social insurance subsidy is included in the labor service fee. In terms of school sponsored research program, the student stipend shall follow WKU relevant provisions. In terms of government sponsored research program, its labor service fee shall follow the provisions implemented by the supporting institutions. In terms of non-government sponsored research program, its labor service fee shall follow the contract. In principal, the labor service fee does not exceed 50% of the total budget in school sponsored natural science projects, and 70% of total budget in school sponsored social science projects.
8. Consultation fee refers to the fee paid to consultants hired temporarily during the project. Consultation fee should not be paid to relevant research and administrative staff in the project. The consulting fee should follow WKU relevant provisions.
9. Collaborative fee refers to the cost of part of research tasks to entrust organization, due to the limitation of technology, technics, equipment, etc.
10. Other fee refers to other related fee except the fee abovementioned. Other fee should be specified in the budget.

Article 9

Indirect costs refer to the relevant expenses which are not included in the direct costs. Indirect costs include occupancy for research project, existing equipment, daily water, electricity, gas, heating, and subsidies related to administrative expenses, as well as personnel performance costs.

Article 10

Control over total indirect costs. Direct costs of provincial and municipal government sponsored research program shall not exceed an approved certain percentage of the

direct cost deducting the costs of equipment procurement. The specific ratio is as follows:

- (A) 25% of the portion which is no more than 2 million yuan;
- (B) 20% of the portion which exceeds 2 million yuan to 5 million yuan;
- (C) 15% of the portion which is more than 5 million yuan.

In terms of provincial and municipal soft science, social sciences, natural science and software government sponsored research projects, 30% of the total fund is regarded as indirect costs. The ratio of national research projects shall follow the national provisions.

Article 11

The performance bonus of the government sponsored research program is indirect costs deducting the necessary indirect costs and administrative cost (generally no more than 5% of the total project funding, and being integrated into the school budget), and the rest is considered as the project team's performance expenditure (award for research project).

In terms of non-government sponsored research program funding, WKU draws 8% of the total funding as administrative cost, which is integrated into the school budget. Other expenditures for non-government sponsored research program shall be implemented according to the contract. The total expenditure on labor service and expert consultation shall not exceed 60% of the total project funds if it is not stipulated in the contract. The performance bonus for the project team (reward for academic research project) is up to 50% of the total project amount deducting direct cost. In terms of school sponsored research program, there is no indirect cost, no administrative cost and no performance bonus (rewards for research project).

In principle, performance bonus (rewards for research project) can only be paid after the conclusion and acceptance of the project, and the principal investigator can

reasonably allocate the performance bonus according to participants' contribution, which is required to be reported and approved by ORSP.

Article 12

The counterpart funding for the government sponsored research program shall be allocated by WKU according to its progress.

Article 13

The funding for procurement of goods shall be in accordance with the relevant WKU procurement provisions. Assets acquired during the research are all property of WKU, and are managed in accordance with the relevant provisions of fixed assets.

Article 14

Labor service fee, consulting fee, performance bonus, etc. should be paid in accordance with Individual Income Tax Law of the People's Republic of China.

Article 15

If there is no approval from ORSP, no annual progress report, or the concluding report in violation of national and WKU laws and regulations, or affecting the reputation of WKU, or if the project does not carry out as required, the funding shall be suspended.

Article 16

It is strictly forbidden to use the research funds for any costs which shall be borne by the individuals. It is strictly forbidden to use fake receipts/invoices to do the reimbursement, or falsely claim the labor service fee and consulting fee for experts.

Chapter III

Project Funds Settlement

Article 17

When the research project is concluded, the principal investigator shall complete the final financial report which shall be approved by ORSP and Finance Department. In terms of the audited project, the principal investigator shall issue a project audit report by an entrusted qualified agency

Article 18

After the conclusion of the government sponsored research program, the balance of the project fund in 2 years shall be overall arranged by WKU for direct research costs. Government sponsored research program shall follow the provision of fund management organ. After the conclusion of the non-government sponsored research program, ORSP will supervise and administrate. The balance of the project fund will be continued to be used by the research team for the cost of the follow-up research activities. The balance of the project fund will be overall arranged by WKU for direct cost on academic research after two years. After the conclusion of the project funded by WKU, the balance of the project fund will be overall arranged by WKU for research direct costs.

Article 19

Fail to conclude the project, the balance of the project fund shall be reclaimed to the original fund management organ. All project fund shall be reclaimed in the case of illegal fund use.

Article 20

If the principal investigator leaves, in principle, his/her project fund shall be remained at WKU. The balance of project fund shall be overall arranged by WKU for the direct research costs as required.

Chapter IV

Supplemental Article

Article 21

Other provision that are inconsistent with *Wenzhou-Kean University Regulations on Funding for Research Programs*, shall be subject to this one. The original *Wenzhou-Kean University Regulations on Funding for Research Programs*, and *Wenzhou-Kean University Interim Regulations on Counterpart Funds for Research Programs* shall be repealed when the new regulations enter into force.

Article 22

The regulations shall be implemented from the date of promulgation, ORSP and Finance Department will be responsible for interpretation of this document.