

温州肯恩大学办公室文件

温肯大办〔2016〕15号

温州肯恩大学办公室关于印发 《温州肯恩大学财务审批办法》的通知

各部门：

《温州肯恩大学财务审批办法》已经校领导同意，现予印发。

温州肯恩大学办公室

2016年6月21日

温州肯恩大学财务审批办法

(2016年修订)

为健全审批制度，明确审批权限和审批责任，制定本办法。

一、财务审批原则

(一) 财务审批实行“统一核算、分级授权”的制度，各级审批人在各自职责范围和审批权限内进行审批，坚持“一支笔”的审批原则，未经授权、委托，他人不得审批财务开支。

(二) 各级经费审批人须经党政联席会议授权。

(三) 各级经费审批人在审批经费支出时，要严格遵守国家财经纪律和学校的规章制度，坚持专款专用和经费开支标准，并对所审批经费内容的真实性、合理性、合法性、效益性、经济性负责。

(四) 各级财务审批人名单报学校财务部备案并预留签名字样，涉及调整的应及时报备。

(五) 学校财务审批实行回避制度，财务审批负责人本人以及直系亲属经手的收支业务应报上一级财务审批负责人审批。

二、财务审批权限

(一) 以下事项须提交党政联席会议审定：

- 1、 年度预算方案及预算调整方案；
- 2、 年度决算方案；

(二) 日常办学经费支出审批规定

1、 单笔金额 500 万元以上（含）的支出经分管财务的校领导签署处理意见后，由学校主要负责人审批；

2、 单笔金额 5000 元至 500 万元（不含 500 万元）的支出，由分管财务的校领导审批；必要时，先由分管业务的领导先审核再由分管财务领导审批。

3、 单笔金额 5000 元以下（不含）的预算内支出由业务归口部门负责人审批。

4、 5 万元以下的预支款，遇到亟须支付而相应审批人无法及时审签的紧急情况，可由财务负责人审签。

5、 凭发票核销预支款项的，如果发票金额未超过原预支金额，仅需业务归口部门负责人审批；超出预支款金额的费用核销，按报销总金额所对应的审批规定审批。

（三） 校园基建经费支出审批规定

1、 单笔金额 500 万元以上（含）的支出，经分管基建的校领导签署处理意见后，由学校主要负责人审批；

2、 单笔金额 5000 元至 500 万元（不含 500 万元）的支出由分管基建的校领导审批；

3、 单笔金额在 5000 元以下的开支由业务归口部门负责人审批。

本办法自颁布之日起实施，由财务部负责解释。

Authorization Rule of Wenzhou-Kean University on Financial Issues

(Modified in 2016)

This Rule is composed to establish a procedure of authorization of expenditures of the university, and to clarify the authority and responsibilities at all administrative levels.

I .General Principles

1.1.The principle of “centralized accounting & hierarchical authorization” should be adopted in financial management. Authorized university officials should approve expenditures within their scope of authority. Anybody without due authorization or consignment should not approve any expenditure.

1.2.Authorization of approving expenditures should be granted by the Party Administration Joint Conference in writing.

1.3.University officials with authority at all levels, while approving an expenditure, should abide by Chinese financial regulations and university rules, adhere to the principle of earmarking a fund for its specified purpose only, refer to the limits of each fund, and be held responsible for the authenticity, rationality, validity, efficiency and economy of the transaction they have approved.

1.4.Name list of authorized university officials at all levels and their signature specimens should be submitted to the Office of Financial Services. Any adjustment to the list should be submitted to Financial Services together with the new signature specimen.

1.5. When an authorized official him/herself or his/her immediate family is involved in a transaction, the transaction should be approved by an official of higher authority.

II .Scope of authority in approval of financial issues

2.1. The following matters should be submitted to the - Party -Administration Joint Conference for authorization:

2.1.1. Annual budget plan and adjustment to annual budget;

2.1.2. Final accounts .

2.2. Rules on authorization of expenditures in daily operation funds.

2.2.1. Expenditures with a single payment of RMB5,000,000 Yuan or above should be authorized by the leading member of the university leadership upon advice from the member of the university leadership in charge of finance.

2.2.2. Expenditures with a single payment between RMB 5,000 Yuan and RMB 5,000,000 Yuan (5,000,000 Yuan not included) should be authorized by the member of the University leadership in charge of finance, or verified by the member of the University leadership supervising the business before final authorization where appropriate.

2.2.3. Expenditures with a single payment under RMB 5,000 Yuan should be authorized by the head of the relevant functional office.

2.2.4. Prepayments not exceeding RMB 50,000 Yuan may be authorized by the head of Financial Services in extraordinary urgent cases where the appropriated approver is unable to exercise his/her authority in time.

2.2.5. Approval from the head of relevant functional office is sufficient for recognition of an expenditure by writing-off the advance upon an invoice, when the

invoice value does not exceed the amount of advance payment. Approval from the person with appropriate authority according to the authorization rules is required (as for the total expenditure of the transaction) when the invoice value exceeds advance payment.

2.3.Rules on authorization of expenditures in campus construction fund

2.3.1.A single payment of RMB 5,000,000 Yuan or above should be authorized by the leading member of the university leadership upon the advice from the member of the university leadership in charge of campus planning and infrastructure.

2.3.2.A single payment between RMB 5,000 Yuan and RMB 5,000,000 Yuan (5,000,000 Yuan not included) should be authorized by the member of the university leadership in charge of campus planning and infrastructure.

2.3.3.A single payment below RMB 5,000 Yuan should be authorized by the head of the relevant functional office

This Rule takes effect upon issuance. The Office of Financial Services should be held responsible for interpretation of this document.