

温州肯恩大学办公室文件

温肯大办〔2016〕14号

温州肯恩大学办公室关于印发 《温州肯恩大学财务报销暂行规定》的通知

各部门：

《温州肯恩大学财务报销暂行规定》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

温州肯恩大学财务报销暂行规定

(2016年修订)

第一章 总则

第一条 为加强学校内部管理，规范费用报销程序，根据《中华人民共和国会计法》、《会计基础工作规范》、《高等学校会计制度》等有关财经法律、法规和会计制度的规定，结合学校实际情况，特制定本规定。

第二条 凡涉及学校日常运行费用、税费支出、人员经费、专项支出、基建支出以及其他费用支出项目的报销均按此规定执行。

第三条 本规定适用学校全体人员。

第二章 财务报销的一般规定和凭证要求

第四条 财务报销的基本要求

报销审批流程逐步从线下转为 OA 系统在线审批，在转换过程中，可以选择其中一种方式呈报审批人审批，不可同时使用线上、线下两种审批方式。审批完成后，报销人应将填写或打印的审批单和所有原始凭证及支持材料一起送到财务部。

(一) 根据报销内容的不同，必须按要求填写相关报销审批单。如使用线下书面审批，日常经费开支报销中公务出差发生的交通费、住宿费、伙食补助和公杂费应填写表 B《温州肯恩大学差旅费报销审批单》；其他事项一律填表 C《温州

肯恩大学通用报销审批单》。基建经费开支报销分别填写《温州肯恩大学基建账户专用差旅费审批单》，《温州肯恩大学基建账户通用审批单》。如使用 OA 办公系统线上（下文中简称“线上”）审批，日常经费开支报销中凡款项支付给员工或学生个人的（包括支付给个人的费用报销、个人借款核销、退款给个人等），均进入“报销-支付个人”模块填写；日常经费开支报销中款项支付给供应商的（包括支付给供应商的费用报销、预付供应商费用核销、退款给供应商等），均进入“报销-支付供应商”模块填写。基建经费开支报销根据报销内容分别进入相应模块，在“所属账套”中选择“基建”。工会、基金会等其他账户的费用报销均应选择各自对应的账套。

（二）线下报销审批单上至少要有两个人签字即经办人和经费审批人签字。线上报销应按流程审批。经办人应在原始发票上签字。涉及到单笔金额 500 元以上(含 500 元)的购置实物（如办公用品、材料、元器件、配件、低值易耗品、耐用品、图书资料、设备等）的经费报销，发票上除经办人签字外，还须有验收人签字，并注明“验收”字样；工程项目经费报销应附工程验收手续相关资料。

（三）每项开支必须有经费来源并符合规定的开支范围及标准。经费审批人按照《温州肯恩大学财务审批办法》规定进行审批，审签时须注明经费来源。

（四）对不真实、不合法的报销凭证，财务人员应拒绝受理，并向校领导报告；对报销手续不完备、记载不准确、不完整的报销凭证财务人员应予以退回，并要求按照有关规定进行更正、补充。

（五）各类原始单据一律使用蓝黑或黑墨水笔填制、签字，不得使用圆珠笔或铅笔。

（六）除零星小额结算使用现金，原则上通过银行转账的方式报销。如因特殊情况确需结算大额现金的，须提前一至两个工作日向财务部出纳人员预约。

第五条 办理各类报销业务必须取得或填制真实、合法、有效的原始凭证。经办人应对原始凭证的真实性、有效性负责。原始凭证分外来原始凭证和自制原始凭证。

第六条 外来原始凭证的要求

（一）外来原始凭证是指发票和行政事业单位资金往来结算票据（以下简称“往来票据”）：发票必须印制有税务机关发票监制章，并加盖开票单位发票专用章；往来票据必须有省或市级财政部门统一印制的收据监制章并加盖财务专用章。对小规模经营者、个体工商户等确实无法开出合法票据的，可由当地税务部门代开，开出的票据必须盖有税务部门监制章并加盖开票税务机关的印章。

（二）外来原始凭证的填写要求

1.必须注明单位名称、日期、经济业务内容、数量、单价、金额、填制人等。

2.发票抬头必须为“温州肯恩大学”，不能写个人名字（交通费用、通讯费、学费、培训费票据，以及特殊情况下的住宿费可以除外）。在中国国内取得的发票或往来票据抬头必须为学校中文名称。

3.总计金额必须和数量、单价的乘积相符或和各项金额累计相加相符，大小写金额必须相符。

(三) 外来原始凭证记载的各项内容均不得涂改、挖补。如凭证记载内容有错误，应当由出具单位重开或者更正，更正处应当加盖出具单位财务专用章或发票专用章；金额有错误的，应当由出具单位重开，不得在凭证上更正。

(四) 原始凭证报销时，应使用“温州肯恩大学报销票据粘贴单”（见附件）按经济业务内容进行分类粘贴。

(五) 外来原始票据遗失的处理办法

1. 须提供原开票单位出具的加盖财务专用章或发票专用章的证明（注明单据号码、金额、业务等相关信息），或加盖原开票单位财务专用章或发票专用章的票据复印件。上述文件需本人、部门负责人签字后，再由财务部负责人批准方可作为报销凭证。

2. 遗失火车、汽车、轮船、飞机票等交通凭证的一般不予报销，除非能提供证明确实购买了相关交通票据并乘坐了该交通工具。

第七条 学校自制原始凭证的要求

(一) 学校自制的原始凭证为各类人员经费发放表、暂付款凭证等。

(二) 自制原始凭证上各栏目内容要填写完整，大小写金额要填写无误，不得涂改；金额一经涂改该凭证无效，需重新填写。

第八条 票据的报销时限

报销凭证取得后应于**2周**内向财务部报销。各类票据原则上不能跨年度报销，因此，当年12月15日前取得的所有凭证必须于12月20日以前提交财务部报销；12月15日以

后取得未及时报销的可在下年度 1 月 31 日之前报销。超过报销时限提交的票据不予接受。

第三章 日常运行费用的报销

第九条 差旅费的报销

（一）人员出差应事先申请,并依学校相关授权规定,经有权审批的上级领导审批。线下报销时应将表 A《差旅申请单》作为附件;线上报销时应在系统中选中关联相应出差审批单号,并将系统中《差旅申请单》打印作为附件。报销差旅费须按一次一单的原则,线下报销填写表 B《差旅费报销审批单》;线上报销在“报销-支付个人”模块中选择“差旅费报销”的报销类型填写。注明出差的时间、地点和事由,按相关票据的票面金额填写交通费及住宿费等,并附上按规定粘贴好的有关原始单据。如多人同时出差,应一起报销,并详细写明出差人员姓名。如与学生一同出差的,学生差旅费应与员工差旅费明细分开填列。

（二）出差时发生的除交通费、住宿费、伙食费、公杂费以外的其他费用不能附在差旅费报销单后一同报销。如在出差期间有公务接待,应在报销单中予以说明,以便正确计算伙食补贴。

（三）参加会议的差旅费报销,须依学校相关授权规定,经有权审批的上级领导审批批示同意的会议通知。

（四）差旅费报销的具体标准,详见《温州肯恩大学差旅费开支规定》。超过规定标准的费用,因情况特殊确需报销的,由经办人提交书面说明,经分管**财务**的校领导签字同

意，可以报销。

第十条 公务接待费的报销

公务接待费用在预算额度内按学校公务接待管理规定报销。

除在学校食堂就餐外，其他公务用餐要实行刷卡消费，一次一结算，并在报销时附刷卡小票，特殊情况（商家不接受刷卡）应作出说明。接待用餐报销应附接待审批单。

第十一条 一般物料的报销

各种报销凭证上的购物名称须清楚明了，不能笼统填写“办公用品”、“文具”、“电脑配件”、“消耗品”、“日用品”等字样；购物品较多，发票无法一一写明的，须附供货单位的销货清单，清单应加盖出票单位财务专用章或发票专用章。

第十二条 车辆运行费用的报销

（一）车辆运行费用包括保险费（车船税）、年审费、燃油、保养费、维修费、洗车、路桥费、停车费、里程补贴等车辆运行相关费用。

（二）洗车费、路桥费每月由驾驶员汇总报销一次。

第十三条 校外印刷费用的报销

1000元以上（含1000元）的校外印刷费用报销时，须附印刷明细清单，清单加盖对方单位公章或财务专用章或发票专用章。

第四章 人员经费

第十四条 工资薪金的发放

（一）预算内教职工工资、津贴、奖金、各类补贴等，

应按有关文件、合同和学校规定办理，每月由人力资源部编制发放（支付）清册，经人力资源部负责人会同财务部负责人审核，由校领导审批。

（二）工资薪金的发放原则上采取银行卡发放形式，不直接发放现金。如果确需发放现金的，发放表上必须由各个领款人本人签收，原则上不得代领。

第十五条 加班费、校外人员劳务费的发放

（一）加班费由人力资源部造册，经人力资源部负责人会同财务部负责人审核，分管校领导审批后发放。

（二）校外人员劳务费的发放，由业务部门填写发放清册，由业务部门负责人会同财务部负责人审签，金额超过部门负责人审批权限的，由业务部门负责人会同财务部负责人审核，校领导审签。

（三）如果采用现金发放，接受人应在清册上签名。

第十六条 学生奖助学金的发放

（一）学生奖助学金由学生管理部门根据有关规定编制发放清册，经学生管理部门负责人会同财务部负责人审核，由校领导审批。

（二）学生奖学金以银行转账方式汇入学生本人账户，不直接发放现金，也不得汇入他人账户。

第五章 专项经费的报销

第十七条 因公出国（境）经费的报销

（一）因公出国（境）人员境内费用按出差报销标准报销；在境外费用开支标准参照国家有关标准执行：境外停留

90天以内(含)参照财政部颁发和更新的《因公临时出国人员费用开支标准和管理办法》执行,停留90天以上的,参照财政部颁发和更新的《中长期出国(境)培训人员费用开支标准》执行。

(二)因公出国(境)人员境外住宿和交通费用凭据报销,伙食费、公杂费等包干使用,费用标准参照财政部“因公出国费用标准”计算),经由市财政部门审核经费的,以市财政局核定金额为准,出国签证费、防疫费用、国际会议注册费等凭有效原始票据据实报销,原则上不再报销个人境外其他开支。

(三)出访人员应严格按照批准路线出访,批准路线以外产生的费用不予报销。

(四)因公出国人员报销天数必须以任务批件或《温州肯恩大学出国任务登记表》上注明的期限为限,超出期限费用不予报销,不足期限以实际天数报销。因特殊情况延期者须提供相应审批资料。

(五)预付购汇支出的,应提供出国(境)任务批件复印件和市财政局批汇文件。

(六)预付出国(境)旅费的,应提供任务批件复印件、航班报价、食宿行安排合同和付款通知书等资料。

(七)报销境外费用应提供以下材料:

1.省、市人民政府出具的因公出国(境)任务批件复印件或国台办赴台任务批件复印件;

2.出访日程安排;

3.市财政局出具的出国用汇核销单据;

4. 境外住宿原始发票复印件;
5. 国际航班发票;
6. 外汇兑换水单和手续费单据 (如有购汇)。

(八) 因公出国(境)的境外费用按兑换水单的汇率折算人民币报销和记账;如无兑换水单的,根据出国(境)首日银行汇率(中间价)折算人民币报销和记账。

(九) 因公出国(境)机票应由学校订购,通过学校账户转账结算。

第十八条 教职工学习、培训费用的报销

(一) 学校派遣参加国内非学历学习、培训的费用报销须附有经分管领导审批的申请资料及相关的学习、培训通知以及学校培训管理制度规定的其他资料。

(二) 经学校批准脱产参加学历教育期间,不报销住宿费,不发放伙食补助和公杂费,取得学历学位后,按学校相关规定给予一次性资助。

(三) 经学校批准参加境外短期学习、培训的人员,往返交通费和境外住宿费、伙食费、公杂费及其他费用按临时因公出国费用报销要求处理,培训费、资料费等相关费用根据《浙江省因公短期出国培训经费管理规定》(浙财行〔2014〕31号)处理。

第十九条 购置低值耐用品、固定资产的费用报销

(一) 低值耐用品指单价在 200 元以上(含 200 元)但又达不到固定资产标准的,使用年限在一年以上并在使用中保持原有物质形态的物品。固定资产是指使用年限在一年以上并在使用中保持原有物质形态,单价在 1000 元以上(含

1000 元)的一般设备和单价在 1500 元以上(含 1500 元)的专用设备。图书馆购置的馆藏图书作为固定资产管理。

(二) 低值耐用品和固定资产办理验收入库手续后, 凭入库单和经审签的发票报销。

(三) 购置单价或批量汇总金额 2 万元以上(含)的物资, 须签订购货合同, 报销时须附购货合同。

第二十条 建设工程经费的报销

(一) 校园基建项目经费在校园基建专户内列支, 经费报销审批按学校财务审批办法规定的权限执行, 各级审批人名单及签字样本应报财务部备案。

(二) 不纳入学校基建账户核算的零星基建工程项目, 应签订合同, 在合同中明确质保金条款。预支工程款时, 应提供合同、工程预算书以及合同约定的其他相关资料; 工程竣工验收后报销工程费用时, 应提供由校领导审签的工程结算书、发票、验收资料。合同金额为 5 万元以上的, 工程结算书须经有资质单位审价。

(三) 达到政府采购标准的基建工程项目应按照市政府相关规定和程序办理。

第二十一条 会议费用的报销

会议费用报销时, 须提供与会人员签到表、会议通知和会议预算。

第二十二条 其他专项经费的报销

(一) 其他专项经费指除上述专项以外、列入当年预算内的专项业务经费。

(二) 其他专项经费报销时, 须提供已审签的原始凭证,

按规定应签订合同的须提供合同，并根据需要提供其他可证明业务活动真实性的相关资料。

第六章 各类退款、暂付款的办理

第二十三条 各类退款的办理

（一）学生退学费、住宿费和代管费，凭教务部审批的学籍变动申请及各项费用结算清单办理。

（二）各类押金、保证金的退还，对方须退回原收据，无法退还原收据的，须出具对方单位正式的收款收据，收据注明退款内容。原以转账方式收取的押金、保证金退还时须采用转账方式支付。

第二十四条 暂付款的办理

（一）暂付款的经办人必须是本校教职工。

（二）购买商品劳务如需预领暂付款，转账结算金额起点以下的零星支付，可以暂付现金，超过结算起点的原则上直接转账到商品劳务提供方。如是个人预支，则收款人需与经办人一致。

（三）线下办理暂付款，经办人须填写表 D《温州肯恩大学暂付款凭证》；线上办理暂付款，经办人须进入“个人预支”或“预付供应商”模块填写。暂付款的办理须附能证实预期交易的文件资料，并由审批人审签。（四）申请暂付款应说明经费来源。暂付款审批人原则上不得审批无预算或超预算的暂付款。

（四）校园建设基建项目的工程款、设计费、监理费等预付款，须凭相关合同及合同约定的其他资料等办理，同时

第一次付款应提供相应的合同复印件(签订的合同各要素应齐备)、招标文件、施工或监理中标通知书及开工令等资料。

(五) 暂付款应及时核销, 必须按预支用途使用, 不得挪作他用或私用。

第七章 财务结算方式的有关要求

第二十五条 财务结算包括现金结算、转账结算两种付款方式。现金支票等同现金结算; 转账结算包括电汇、信汇、转账支票、POS 刷卡等支付方式。

第二十六条 除下列情况可以采用现金支付方式外, 其余结算应采用银行转账方式支付。

1. 教职工工资、津贴;
2. 个人劳务报酬包括教师酬金、劳务费、稿酬、外聘人员酬金等;
3. 根据国家规定颁发给个人的科学技术、文化艺术、体育等各种奖金, 学生奖学金、勤工助学劳务费、生活困难补助等;
4. 各种劳保、福利费用以及国家规定的对个人的其他支出;
5. 向个人收购农副产品和其他物资的价款;
6. 单笔 2000 元以下的零星开支(同天、同地点、连号的票据视同一笔业务);
7. 出差人员必须随身携带的差旅费;
8. 中国人民银行规定需要支付现金的其他支出。

第二十七条 采用银行转账结算方式的, 须准确提供收

款人的开户银行、账号及名称。

第二十八条 我校转账结算起点为人民币 2000 元。原则上，达到结算起点的采购均应直接转账到销售方银行账户；确因特殊情况无法实现银行转账且金额不超过 5000 元的，可先由学校员工以**个人网银交易或刷卡方式**先行支付，再凭发票和网银支付记录/**POS 刷卡回单**等足以证明交易真实性的资料报销。打印在光敏纸或热敏纸上的 **POS 刷卡小票**在提交报销时应复印到 **A4 纸张**上，以防日久褪色。购买只能以信用卡形式支付的在线资源，金额又超过 5000 元的，经校领导书面批准可以凭发票和网银支付记录报销。

第二十九条 现金支票和转账支票有效期为 10 天，须在有效期内使用，过期作废。支票须妥善保管，支票遗失应立即到银行挂失，并及时通知财务部，以免造成损失。

第八章 其他

第三十条 本规定自颁布之日起实施，由财务部负责解释。

June 21st,2016

**Interim Policy of Wenzhou-Kean University on
Recognition and Reimbursement of Expenses**

(Modified in 2016)

Chapter One General Principles

Article 1 In conformity with *Accounting Law of the People's Republic of China, Code of Accounting, Accounting System of Higher Education Institutions* and other relevant financial laws, regulations and accounting conventions, with actual situation of the university taken into consideration, this Interim Policy is formulated to strengthen internal management, and regulate the reimbursement procedures.

Article 2 Recognition and reimbursement of daily operational expenditures, taxes, human resource costs, special appropriations, construction expenditures and other expenditures of the university are governed by this policy.

Article 3 This policy applies to all members of the University.

Chapter Two Fundamental and Documentation Requirements

Article 4 Fundamental requirements

Authorization of reimbursement shall be transferred from offline to online OA system gradually. During the transition, one may choose offline or online path, but should not duplicate one's application in both paths. Applicants should submit the request forms that are either filled out or printed out, original vouchers and supporting documents to Financial Services after the claim is approved.

4.1. Proper application form should be filled out according to the nature of the expenses. If offline authorization is adopted, Form B (*Wenzhou-Kean University Travel Expense Voucher*) should be used for costs of transportation, lodging, meals, and incidentals incurred during a business trip for daily operation; Form C (*Wenzhou-Kean University General Expense Authorization Form*) should be used for reimbursement of other expenditures in daily operation. For expenses in campus construction, Form E (*Wenzhou-Kean University Travel Expense Voucher for Construction Fund*) and Form F (*Wenzhou-Kean University General Expense Authorization Form for Construction Fund*) should be used respectively. In the online system, “Claim of Expenditure – Reimbursement to Employee” model should be used if money is to be paid to an individual employee or student (including reimbursement of expense to individual, write-off of advance paid to individuals, refund to individuals and etc.); “Claim of Expenditure – Wire to Vendor” model should be used if money is to be paid to a vendor (including reimbursement of expense to vendor, write off prepayment to vendor, refund to vendor and etc.). In filling out the online application, proper account books should be chosen, e.g, “Construction” should be chosen for expenditures that should be charged against the the Construction Fund, and other accounts such as Labor Union, Foundation etc. should also be chosen according to the nature of the expenditures.

4.2. Offline reimbursement request forms should bear at least two persons’ signatures: one of the person conducting the transaction and the other of the approver. Online reimbursement should follow the established process. The person conducting the transaction should sign on the original receipts (Fapiaos). Besides, an acceptor’s signature is required on the original receipts (Fapiaos) when the value of a single purchase of goods (such as office supplies, materials, components, accessories,

low-valued consumables, durables, books and equipment, etc.) reaches 500 Yuan. Request for reimbursement and/or recognition of expenditures of construction projects should be accompanied with record of inspection and acceptance.

4.3. Each expenditure should be properly covered by the annual budget and in conformity with the rules on expenditure scopes and standards. Authorized approvers at all levels should examine and approve a transaction in conformity with *Authorization Rule of Wenzhou-Kean University on Financial Issues*, and specify the item of the budget to be charged.

4.4. Financial personnel should deny a payment upon receiving false or illegal financial documents and report to the university leadership. Insufficient, incomplete or inaccurate documentation should be returned for rework.

4.5. All original vouchers should be filled out and signed in blue-black or black ink. Vouchers filled out or signed with a ball-point pen or a pencil is not acceptable.

4.6. Settlement should be made via bank transfer except for very small amounts. In an exceptional case where a cash settlement in a large amount is the only feasible way of settlement, a notice should be given to the cashier a day or two in advance.

Article 5 Recognition and reimbursement of expenditures should be made on the basis of authentic, legal and valid original vouchers. The person conducting the transaction should be responsible for the authenticity and validity of original vouchers, which can be divided into two categories: externally acquired original vouchers and internal original vouchers.

Article 6 Requirements for externally acquired original vouchers

6.1 Externally acquired original vouchers refer to the invoices (also referred to as “Fapiao”) and administrative institution settlement vouchers (hereinafter referred to as the “settlement voucher”). Invoices (“Fapiao”) should bear the manufacture-supervising seal of the tax authorities and the invoice stamp of the

vendor. Settlement bills should bear the manufacture-supervising seal of a finance department at provincial level or municipal level, as well as the stamp for financial affairs of the vendor. When purchase is made with a small-scale business or a sole proprietorship which is unable to issue the above mentioned invoice (“Fapiao”), an invoice issued by local tax authority for that vendor can be acquired, which should bear the supervising seal and the official stamp of the issuing tax authority.

6.2 Filling requirements for externally acquired original vouchers:

6.2.1. The name of the issuing unit, issuing date, transaction details, volume, unit price, and the document preparer must be specified.

6.2.2. Vouchers should bear the title of “Wenzhou-Kean University”; Vouchers in an individual’s name are not acceptable except for transportation fares, communication fees, tuition, professional training fees, and hotel invoice in certain extraordinary cases. Invoices (Fapiao) or Settlement Vouchers acquired within China **must** bear the title of the university in Chinese characters, which is “温州肯恩大学”.

6.2.3. Total value should equal unit price multiplied by quantity, or the accumulation of the value of all items. The amount in words must be consistent with the amount in figures.

6.3. Any item on the voucher acquired externally should not be unduly altered or mended. When an error other than amount occur, the voucher should be reissued or corrected by the issuing unit, bearing its stamp or financial affairs or invoice stamp on the record corrected. When an error occurs in amount, the voucher must be reissued.

6.4 Externally acquired original vouchers should be categorized and attached to allonge (see attachment) according to the nature of the expenses.

6.5. Rules on reimbursement when original vouchers are lost

6.5.1. A certification acquired from the issuer of the original voucher, bearing its stamp for financial affairs or the invoice stamp and specifying the relevant

information such as the serial number of the original voucher, the amount and the description of the purchase must be submitted if an original voucher is lost. A photocopy of the original voucher bearing the stamp for financial affairs or the invoice stamp of the issuer may be submitted instead of the certification. The documentation described above should be signed by the employee him/herself, verified by his/her director, and then approved by the head of Financial Services to be eligible for recognition and reimbursement.

6.5.2. Generally, transportation fares should not be reimbursed if the tickets or receipts are lost, unless proof can be produced that the individual has actually purchased and used the ticket.

Article 7 Requirements for internal original vouchers

7.1. Internal original vouchers refer to the vouchers made by relevant functional offices of the University, such as remuneration payment vouchers and receipts for suspense payment.

7.2. Internal original vouchers should be filled out completely. The amount in words and in figures should be correct and consistent, with no alteration. A voucher with altered amounts is invalid.

Article 8 Deadline requirement for submission of vouchers for recognition and reimbursement Vouchers should be submitted for recognition and reimbursement within two weeks after acquisition. All voucher must be settled by the end of the fiscal year, therefore, it is required that all vouchers acquired by December 15th must be submitted to Office of Financial Service before December 20th of the year; vouchers acquired after December 15th must be submitted by January 31st of the next year. Reimbursement request will be denied if the documentation is submitted beyond deadlines.

Chapter Three Recognition and Reimbursement of Expenditures in Daily Operation

Article 9 Travel Expenses

9.1 An employee must obtain approval from his/her supervisor with proper authority according to the university's authorization rules prior to any business trip. Form A (*Wenzhou-Kean University Travel Authorization Request*) should be included in the documentation of claim for reimbursement if offline authorization is adopted, and an equivalent approval document should be printed and included in the documentation if online authorization is adopted. All travel expenses should be claimed altogether in one application for each business trip. Upon returning from the trip, the traveler should fill out form B (*Wenzhou-Kean University Travel Expense Voucher*) if offline and choose catalog "Reimbursement for travel expense" in "Claim of Expenditure – Reimbursement to Employee" if online. Duration, destination, purpose of the trip, and all expenses incurred should be specified, and the original hotel invoices, transportation tickets/receipts and other related vouchers should be attached. When there are multiple travelers on the same trip, their travel expenses should be calculated as a group and reimbursed altogether, with each traveler's name listed on form B. When employees travel with students, employees travel expenses and students travel expenses should be filled out in separate lines.

9.2. Expenses incurred during the business trip other than transportation, lodging, meals and business incidentals should be claimed separately. Business entertainment during the business trip should be indicated so that meal subsidy can be calculated accurately.

9.3. Claim of travel expenses incurred for a conference should be submitted together with an invitation/notice of the conference with an approval from the supervisor with proper authority according to university's authorization rules.

9.4. Detailed standards for travel expenses are stipulated in *Interim Policy of Wenzhou-Kean University on Travel Expenses*. In exceptional cases where travel expenses exceed the standards laid out in the above-mentioned document, the traveler should submit a written explanation and obtain written approval from the member of university leadership in charge of **finance**.

Article 10 Business entertainment

Expenses of entertainment covered by the annual budget should be recognized and reimbursed in conformity with relevant regulations of the University.

Except for the reception held in the University dining hall, business entertainment should be paid with a debit or credit card and POS receipt should be attached to the original invoice (Fapiao) when claiming for reimbursement. A written explanation is required in exceptional cases where cash payment is a must. Entertainment request form (or any equivalent documentation showing the entertainment is properly approved) should be attached in a claim for reimbursement.

Article 11 General materials

The names of the items purchased should be specified on the invoices. Vague description such as "office supplies", "stationery", "computer accessories", "consumable" or "groceries" is not acceptable. When a purchase consists of too many kinds of items to be all specified on the invoice, a detailed list bearing the vendor's stamp for financial affairs or invoice stamp should be attached to the invoice.

Article 12 Vehicle operation costs

12.1 Vehicle operation costs refer to the costs incurred for the university-owned vehicles, such as insurance premium (vehicle and vessel tax), annual examination fee, fuel, maintenance, car washing, tolls and parking, etc.

12.2 Car washing costs and tolls should be claimed by the drivers on monthly basis.

Article 13 Expenses in printing and copying

Request of recognition and reimbursement for expenses in printing and copying of 1,000 Yuan or above should be submitted together with a detailed list bearing the vendor's stamp for financial affairs or invoice stamp.

Chapter Four Human Resource Costs

Article 14 Remuneration of employees

14.1 Monthly payroll including salaries, allowances, bonuses and subsidies should be prepared by the Office of Human Resources in conformity with the employment contracts and relevant university regulations, jointly examined and verified by the head of Human Resources and the head of Financial Services, and approved by the appropriate member of university leadership.

14.2 Payment of remuneration should be made by bank transfer instead of in cash. In exceptional cases where cash payment is necessary, each payee should sign the list of payment in person.

Article 15 Employee overtime/overload remuneration and service fee to non-employees

15.1. Payroll for employees' overtime/overload should be prepared by the Office of Human Resources, jointly examined and verified by the head of Human Resources and the head of Financial Services, and approved by the appropriate member of university leadership.

15.2. Payment list of service fee to non-employees should be prepared by the functional office in charge of the business and jointly approved by the head of Financial Service. When the amount of the payment is beyond the authorization of head of the functional office, the payment list should be jointly verified by the head of the functional office and the head of Financial Services before approved by the

appropriate member of university leadership.

15.3. The payee should sign on the payment list in person, if the payment is made in cash.

Article 16 Student awards and financial aids

16.1 Payment list of student awards and financial aids should be prepared by Office of Student Affairs in conformity with relevant regulations, jointly examined and verified by the head of the Office of Student Affairs and the head of Financial Services, and approved by the appropriate member of university leadership.

16.2 Payment of student awards should be made by bank transfer to the students' own accounts.

Chapter Five Recognition and Reimbursement of Expenses in Earmarked Funds

Article 17 Expenses on overseas business trips

17.1. Expenses related to a business trip overseas but incurred within the borders should be recognized and/or reimbursed in conformity with the rules on expenses of domestic business trips. Relevant state regulations should be followed in recognition and/or reimbursement of the expenses incurred abroad. The *Standards and Procedures for Expenses of Temporary Trips Overseas* issued and updated by Ministry of Finance of China should be followed if the duration of stay abroad does not exceed 90 days; while the *Standards and Procedures for Expenses of Medium-and-Long-Term Training Programs Overseas* should be followed if the duration of stay exceeds 90 days.

17.2 Lodging and transportation costs incurred abroad should be recognized and reimbursed against actual invoices/receipts. Per diem rates are adopted for subsidies for meals and business incidentals. Costs of visa, epidemic prevention and international conference registration fees are reimbursed against valid original

receipts. Reimbursement of costs described above should follow the standards issued and updated by Ministry of Finance. If the travel expenses are subject to approval of municipal Finance Bureau, recognition and reimbursement should be made within the limit of amount as approved. No other personal expenses are reimbursable.

17.3 Overseas business trips should strictly follow the itinerary as approved. Costs incurred because of a failure to adhere to the itinerary should not be recognized or reimbursed.

17.4 Calculation and recognition of expenses for overseas business trips should be based on the number of days shown on the approval documents issued by local authorities or on the *Registration Form of Wenzhou-Kean University for Overseas Business Trip* where applicable. Extra expenses incurred by unauthorized extension should not be recognized or reimbursed. Expenses should be recognized and reimbursed in accordance with the actual number of days when the actual stay is shorter than approved. In exceptional cases where an extension is necessary, proper formalities of application and approval should be followed.

17.5. The document issued by local authority approving the overseas business trip, as well as the approval document for purchasing foreign exchange, must be presented in a request for prepayment to purchase foreign exchange.

17.6. When prepayment to an agency for the travel arrangement is requested, the following documents are required: travel approval document from the government, quotation for the flights, agreements on travel arrangement and a written request for payment.

17.7. Documentation requirements for recognition and reimbursement of costs incurred in overseas business travel:

17.7.1. A copy of approval documents for the overseas business trip issued by the provincial or municipal government, or a copy of approval documents for the

business trip to Taiwan issued by provincial or municipal Taiwan Affairs Office;

17.7.2 An itinerary of the trip;

17.7.3. The verification and writing-off voucher of foreign exchange issued by municipal Finance Bureau;

17.7.4. A copy of the original hotel invoices

17.7.5. A hard copy of E-ticket for the international flight

17.7.6 An exchange memo and commission documents from the bank (where applicable).

17.8 Expenditures incurred during overseas business trips in foreign currencies should be converted to RMB at the rate shown on exchange memos for recognition and reimbursement, and a middle rate on the day of departure should be adopted in case of absence of the exchange memo.

17.9 Flight for overseas business trips should be booked and directly paid by the University.

Article 18 Expenses of training and professional development

18.1 In recognition and reimbursement of expenses for non-degree further education or training assigned by the university, an invitation or notice of the educational program or other similar document should be submitted, with written approval by the appropriate member of university leadership.

18.2. Lodging costs, meal and incidentals are not reimbursable when an employee pursues a full-time degree program upon approval. A one-off subsidy should be awarded after the degree is earned.

18.3. When an employee takes a short-term non-degree training program abroad upon approval, documentation requirement and expense standards are the same as travel expenses for temporary overseas business trips. Training fees or material costs should be dealt with in conformity with *Rules on Short-Term Overseas Training*

Article 19 Expenses of low-valued durable goods and fixed assets

19.1. Low-value durable goods refers to the items acquired at a unit price of 200 Yuan or higher but lower than the threshold value for definition of fixed assets, and with a life over one year during which the original physical form remains unchanged. Fixed assets refer to the general equipment acquired at a unit price of 1,000 Yuan or higher, or special equipment acquired at a unit price of 1,500 Yuan or higher, with a life over one year, during which the original physical form remains unchanged. Books purchased for library collection should be recognized as fixed assets.

19.2 Low-value durables and fixed assets must go through the procedure of inspection and acceptance after purchased, and the expenses should be recognized and/or reimbursed against the sheet of acceptance and the invoice with proper written approval.

19.3 A contract of purchase should be signed for goods of unit price or batch value of 20,000 Yuan or above. The contract must be attached to the invoice for the purpose of recognition and/or reimbursement of the expense.

Article 20 Expenses of infrastructure projects

20.1 Expenses of infrastructure projects of the campus should be charged against the special fund for campus infrastructure and construction, subject to approval by proper university officials authorized in conformity with the *Authorization Rule of Wenzhou-Kean University on Financial Issues*. Name list and signature specimens of the authorized officials at all levels should be submitted to Office of Financial Services for record.

20.2 A contract with a specific warranty clause should be signed for sporadic construction projects not charged to the special fund for campus construction. The contract, the budget statement of a project and other documentation as stated on the

contract should be submitted for a prepayment request. An invoice, records of inspection and acceptance of the completed project, and a project statement with written approval by the appropriate member of university leadership are required for settlement upon completion of the project. When a contract's value reaches 50,000 Yuan, a cost audit should be conducted upon completion of the project.

20.3 If a construction project reaches the threshold of government purchase, relevant government regulations and procedures must be followed.

Article 21 Conference expenses

Attendance record of the meeting, an official notice of a meeting and a budget statement of the meeting should be included in the documentation in a claim of recognition and/or reimbursement of the expenses.

. Article 22 Other earmarked funds

22.1 Other earmarked funds refer to funds specifically listed on the annual budget besides those described above.

22.2. Required documents for recognition and/or reimbursement include original invoices, a written approval by the appropriate university officials, a contract (if applicable), and other evidence necessary to approve the authenticity and validity of the transaction.

Chapter Six Procedures for Refund and Suspense Payment

Article 23 Refund

23.1 Refund of tuition and fees to students should be processed upon submission of an application of suspension or withdrawal, which should be approved by the registrar's office, and statement of accounts with regard to relevant expenses.

23.2. Refund of a guarantee deposits or a warranty deposit should be paid upon submission of the original receipt of the deposit or, when the original receipts of

deposit are not available, an official receipt of the refund by the party receiving the refund with a detailed description of the refund . Refund should be paid by means of bank transfer if the deposit was so paid.

Article 24. Advance payment

24.1 Applicant for an advance payment must be an employee.

24.2 When purchasing goods or service under the threshold of bank transfer as defined in this policy, employees make request an advance payment in cash. When the goods or service to be purchased is of a value reaching the threshold, advance payment must be made directly to the vendor via bank transfer. When the advance is paid to an individual, it should be paid only to the applicant him/herself.

24.3. When applying for an advance payment offline, the applicants should fill out form D (*Wenzhou-Kean University Advance Payment Voucher*). When applying for an advance payment online, the applicants should use “Advance to Employee” model or “Prepayment to Vendor” model. The applicants also should attach documents that can prove authenticity of the purchase, and obtain written approval by an appropriate authorized university official.

24.4. The source of fund must be specified when an employee requests an advance payment. Generally, an advance payment request for an expense not specifically listed on the annual budget should not be approved

24.5. Advances on infrastructure project such as engineering charge, architectural design fee, and supervision fee etc., should be processed upon submission of contracts and other documentation as stated in the contract. First payment of the advances should be made upon documentation including a copy of the contract (complete and valid), bidding documents, bid-winning notices for construction and supervision and the order to commence.

24.6 Advance payment should be written off timely. Advances must be used exclusively for the designed purposes; diverting advanced money for other business or private use is forbidden.

Chapter Seven Methods of Settlement

Article 25 Settlement can be conducted in two forms, namely cash settlement and bank transfer. Settlement by cash check is regarded the same as by cash settlement. Bank transfer refers to payments by telegraphic transfer, mail transfer, check only for transfer, or POS.

Article 26 Bank transfer should be adopted except for the following items:

26.1 Salaries, benefits and allowances to employees

26.2. Payments to individuals for service, such as teachers' remuneration, service fee, author's remuneration, and remuneration to non-employees etc.;

26.3. Awards to individuals for achievements in science and technology, culture, arts and sports, and scholarships, work-study remuneration and financial aids to students;

26.4. Subsidy for labor protection and welfare payable to individuals in conformity with relevant laws and regulations;

26.5. Payment for purchase of agricultural products and other materials from individuals;

26.6. Payment for a single transaction under the value of 2000 Yuan (vouchers with consecutive serial numbers issued by the same unit on the same day should be regarded as a voucher for a single transaction);

26.7. Prepayment of necessary business travel expenses;

26.8. Other transactions that need to be settled in cash according to regulations issued by People's Bank of China.

Article 27 Accurate information of bank account of the payee should be provided when bank transfer is to be adopted.

Article 28 Threshold of settlement by bank transfer is the amount of 2,000 Yuan. Generally, purchase of goods or service of a value reaching the threshold must be settled by transferring directly from the University's bank account to the vendor's bank account. In exceptional cases where the value of a transaction is under 5,000 Yuan and direct bank transfer is impossible or extremely difficult, employees may **pay online with personal accounts, or pay by POS settlement**, and then request a reimbursement by submitting invoices and documents that can prove the authenticity of the transaction, such as bank statements or POS receipts. POS receipts that are printed on light-sensitive or heat-sensitive papers should be photocopied to A4 paper. In exceptional cases where online payment is the only available way of settlement for online resources of a value over 5,000 Yuan, reimbursement may be made against written approval by the appropriate member of the university leadership, submitted along with invoices and bank statements.

Article 29. Valid period of a check is ten days after issuance, during which the checks must be presented to the bank for settlement. Checks must be well kept. When an issued check is lost, please report the loss to the bank immediately and notify the Office of Financial Services in a timely manner to avoid possible financial loss.

Chapter Eight Miscellaneous

Article 30 This Policy takes effect upon issuance. Office of Financial Services is responsible for the interpretation of this policy.