

# 温州肯恩大学文件

温肯大发〔2023〕36号

---

## 关于印发《温州肯恩大学科研项目经费使用管理办法（2023年修订）》的通知

各部门、各学院：

《温州肯恩大学科研经费使用管理办法（2023年修订）》已在2023年第五次党政联席会上通过，现印发给你们，请遵照执行。

特此通知。

附件：温州肯恩大学科研项目经费使用管理办法（2023年修订）

温州肯恩大学

2023年9月11日

# 温州肯恩大学科研项目经费使用管理办法

## （2023 年修订）

### 第一章 总则

**第一条** 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，根据国家、省、市相关规定，结合学校实际，特制定本办法。

**第二条** 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%，科研配套预算金额按照每年实际预算情况确定。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。

**第三条** 横向科研项目合同需由经办部门、科研办（校地合作办）、校办公室及财务部门依各自权责进行管理，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。

**第四条** 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。

**第五条** 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、真实性和相关性承当法律责任，并自觉接受有关部门的管理和监督。

**第六条** 学校科研办（校地合作办）、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**

**第七条** 纵向科研项目经费预算按照项目立项单位批准同意的立项书或合同执行。横向科研项目经费预算按照双方签订的合同执行。校内科研项目经费预算按照科研办（校地合作办）审核的计划执行。

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。项目负责人根据科研经费预算和项目进度，

合理安排经费支出，保证专款专用。项目经费不得用于各种罚款、捐款、赞助、投资、福利等与科研活动无关的支出。

**第八条** 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出境、外国及港澳台专家入境工作的费用。

教职员工、学生境内差旅标准参照学校有关规定执行。差旅期间市内交通可凭据按实报销，或者采取公杂包干形式，但不得同时选择凭据报销和公杂包干；如选择凭据报销，相关票据必须同本次差旅费用一起报销，不得另行单独报销。境外差旅费用的报销范围包括国际旅费、国外城市间交通费、住宿费、伙食费、公杂费和其他费用（签证费、会议注册费等），差旅标准参照学校因公出国（境）经费相关规定执行。

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

（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。其中研究人员、科研辅助人员需为非本校员工。以劳务派遣形式受聘于校内科研项目的人员，其劳务合同相关的酬劳和社保可在劳务费中列支，项目不应向其额外支付与项目相关的劳务费，但项目结题后按贡献确定的团队成员绩效支出不受此限制。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在项目资金预算额度内确定。校内科研经费不资助参与科研项目的本校学生的劳务费。

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。

（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相关工作人员。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。协作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。

**第九条** 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提取的项目管理费和项目组的绩效奖励，项目管理费主要用于补偿学校为项目研究提供的现有仪器设备及房屋，水、电、气、暖消耗及提供相关管理和服务的成本，绩效奖励用于对完成课题的本项目组成员（含劳务派遣人员）的个人绩效奖励。

**第十条** 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%。

市级的软科学、社会科学类和软件类纵向科研项目按全额 30%核定间接费用。国家、省科研项目按相关规定执行。

**第十一条** 国家、省、市对直接费用、间接费用的口径、预算编制及预算调剂权限有新规定的，按照国家、省、市的规定执行。

**第十二条** 纵向科研项目的绩效支出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。

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。

绩效支出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（校地合作办）审核。

**第十三条** 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。

**第十四条** 劳务费、专家咨询费、绩效支出等应依法缴纳个人所得税。

**第十五条** 未经科研办（校地合作办）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。

**第十六条** 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**

**第十七条** 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（校地合作办）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。

**第十八条** 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（校地合作办）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。

**第十九条** 未能完成结题验收的项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项目，予以追回科研项目经费。



**第二十条** 项目负责人离职，其承担的纵向科研项目和横向科研项目若不能转移的，剩余科研经费由学校按相关规定、委托合同进行处理；其承担的校内科研项目的剩余科研经费则由学校收回。

#### **第四章 附则**

**第二十一条** 学校原有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（2021年修订版）》同时废止。

**第二十二条** 本管理办法于发布之日起开始实行，由科研办（校地合作办）、财务部负责解释。



**Wenzhou-Kean University**  
**Regulations on Research Fund Management (2023 Revised Edition)**

**Chapter I General Principles**

**Article 1** This regulation is formulated to successfully manage the grants, and improve the efficient expenditure of research grants, with the reference to the relevant regulations and rules issued by national, provincial, and municipal funding agencies, and taking into consideration the actual situation of the University.

**Article 2** The research fund refers to research program grants with Wenzhou-Kean University (WKU) as the host institution, including government research program funds, entrusted research program funds, and University research program funds.

**2.1 Government Research Program Funds**

The government research program funds refer to the regular or special national, provincial, and municipal research program grants.

**2.2 Entrusted Research Program Funds**

Entrusted research program funds refer to external grants for all research programs except government research program funds, including contract grants for cooperative research programs, entrusted research programs, technical development programs, technical consulting programs, technical services programs, and grants from international funding agencies.

**2.3 University Research Program Funds**

The University research program funds refer to the internal grants from the University, matching funds for government-funded research programs, and the grants for self-finance research programs.

The standard of matching funds for national, provincial, and municipal-funded research programs with WKU as the host institution is 80%, 50%, and 20%, respectively. The amount of matching funds is determined and allocated according to

the actual annual budget. The principal investigators/Project Directors (PIs/DIs) whose grants are transferred to the cooperating institution will not be awarded the matching funds. In principle, the matching funds can only be expended for the direct costs of research programs.

**Article 3** The contract of an entrusted research project shall be managed by the handling department, Office of Research and Sponsored Programs (Office of Government and Community Relations) ORSP(OGCR), University Affairs, and Financial Department (FD) according to their respective rights and responsibilities. The contract should be signed by the legal representative of WKU or his/her authorized consigner on behalf of WKU. Unauthorized departments, colleges, or individuals are not entitled to sign the contract of an entrusted research program.

**Article 4** All research grants with WKU as the host institution shall be the income of the University, and overall managed by the Financial Department at WKU. The expense is subject to relevant regulations and rules issued by both funding agencies and the University.

**Article 5** The PI/PD is the individual who has the responsibility for seeing that the project is carried out as proposed. PI/PD is accountable for his/her grant's fiscal and program management, fulfillment of proposal goals, and preparation of pertinent reports. The PD/PI must comply with the terms, conditions, and policies of both the funding agencies and the University, including oversight of the budget, personnel review, time and effort reporting, and timely submission of all reports.

**Article 6** The ORSP(OGCR) and the FD at WKU shall be responsible for the research fund management and supervision.

## **Chapter II Budget and Expenditure**

**Article 7** The government research program funds must be expended as approved by the funding agencies. The entrusted research program funds must be expended as approved by the contract signed by both parties. The internal research program funds must be expended as approved by the ORSP(OGCR).

The adjustment of the budget should be submitted for approval under relevant regulations. PI/PDs are accountable for their grant's fiscal and program management. Funds shall not be used for fines, donations, sponsorships, investments, welfare and other expenditures that have nothing to do with research programs.

**Article 8** The research funds shall be expended reasonably, including direct costs and indirect costs.

Direct costs include

8.1 Equipment fee refers to the cost for equipment and instruments procured, updated and upgraded, or rent. Encourage to open and share, self-develop and rent special equipment and instruments, as well as update and upgrade the equipment and instruments, in order to prevent repeat orders.

8.2 Material fee refers to the cost of purchasing, transporting, loading and unloading low-cost consumables such as raw materials and auxiliary materials.

8.3 Testing and processing fee refers to the cost for inspection, testing, assaying and processing paid to the third party.

8.4 Fuel and power fee refers to the costs such as water, electricity, gas and fuel incurred in the use of relevant instruments, equipment and devices.

8.5 Publication / documents / information dissemination / intellectual property affairs fee refers to the cost for publication, documents or data, special software, bibliography, professional communications, patent applications and other intellectual property affairs.

8.6 Conference / travel / international cooperation and exchange fee refers to the cost for conference, travel and international cooperation and exchange. The conference fee refers to the cost for organizing research seminars, consultations and other academic activities. The travel expense refers to the cost for experiments (testing), investigations, field trips, and academic exchanges. The international cooperation and exchange fee refers to the cost of experts working abroad and experts from abroad, Hong Kong and Macao working in mainland China.

Faculty and staff, students must comply with Policy of Wenzhou-Kean University on Travel Expenses. The transportation expense in the city can be either reimbursed on the basis of the actual costs or calculated at per diem rate for domestic travel. In case of actual costs, the invoices of the transportation expenses shall be submitted together with all other documentation of the trip.

The international travel expenses include international transportation expenses, transportation expenses between cities, lodging expenses, meal expenses, business incidental expenses, and other expenses (visa fees, conference registration fees, epidemic prevention expenses, etc.). The expenses shall follow the standard issued in the relevant regulations on the University expenses for business trips abroad.

In principle, the budget for conference/travel/international cooperation and exchange is up to 50% of the total amount for the university natural science research programs, and 60% of the total amount for the university social science research programs.

8.7 Labor service fee refers to the research stipend for research fellows, research assistants, graduate students, post-doctors, visiting scholars, etc. who are not employees of the University. The University research program researchers who are employees at will, their contracted remuneration, and social security can be included in the labor service fee without any additional labor fees related to the project but can be rewarded according to their contribution after the project is completed. Team member performance expenditure is not subject to this restriction. The standard of labor service fee is subject to the local average salary of research and technical personnel according to the workloads. The University research program funds do not include the student research stipend.

The cost for the labor service of government-funded research programs must be expended in accordance with the regulations of funding agencies. The cost for labor service of entrusted research programs must be expended in accordance with the contracts and budgets.

8.8 The consulting fee refers to the cost of hiring consultants temporarily. The consulting fee must not be paid to PI/DI and team members. The consulting fee must be expended in accordance with the relevant University regulations.

8.9 Cooperation fee refers to the cost for research tasks entrusted by other organizations, due to the limitation of technology, techniques, equipment, etc.

8.10 Other fees refer to other related costs except for the fees abovementioned. Other fees should be specified in the budget.

**Article 9** Indirect costs refer to the relevant fees which are not included in the direct costs. Indirect costs mainly include the cost of the program management by the University and the performance reward. The cost for program management is mainly expended to compensate for the current equipment and instruments, houses, water, electricity, gas, and heating provided by the University for the research programs, and the cost of providing related management and service. The performance rewards are mainly for rewarding the individuals in the team based on their contribution to the program (including contractors/employees-at-will).

**Article 10** The total indirect cost is subject to be controlled. Indirect costs of provincial and municipal government-funded research programs are the approved budget of the direct costs deducting the costs of equipment instruments procured. The specific ratio is as follows:

1. 25% of the portion which is no more than 2 million yuan;
2. 20% of the portion which exceeds 2 million yuan to 5 million yuan;
3. 15% of the portion which is more than 5 million yuan.

In terms of municipal government soft science, social science, and software research programs, 30% of the total amount is regarded as indirect costs. The ratio of national and provincial research projects is subject to the relevant regulations.

**Article 11** The direct costs and indirect costs are subject to the new regulations when the national, provincial, and municipal regulations on direct and indirect costs are changed.

**Article 12** The performance reward of the government-funded research program refers to indirect costs deducting the necessary cost for program management (which is generally no more than 5% of the total amount, and overall managed by the University).

The cost for managing an entrusted research program is 8% of the total amount, which is overall managed by the University.

The University research program funds do not include indirect costs.

In principle, performance rewards can only be rewarded to the individuals based on the contribution after the successful conclusion of the project, which is required to be reported and approved by the ORSP(OGCR).

**Article 13** The procurement procedure is subject to the relevant University procurement regulations. Assets are all University property and are managed in accordance with the relevant University regulations on fixed assets.

**Article 14** The labor service fee, consulting fee, performance rewards, etc. should be paid in accordance with the Individual Income Tax Law of the People's Republic of China.

**Article 15** The grants shall be suspended in the case of unsuccessful fulfillment of the goal, or no timely submission of the progress report without approval from the ORSP(OGCR), the concluding report in violation of national and University laws and regulations, or actions affecting the reputation of the University.

**Article 16** It is strictly forbidden to use the grants for any individual's costs. It is strictly forbidden to claim costs with fake receipts/invoices or fake labor service and consulting payrolls.

### **Chapter III Funds and statement**

**Article 17** When the research project is concluded, the PI/DI must report all grant-related issues to the ORSP(OGCR) and FD. In terms of the audit report, the PI/DI shall issue a project audit report by an entrusted qualified agency



**Article 18** Within 2 years after the conclusion of the government-funded research programs, the balance of the grants shall be overall managed by WKU for direct research costs or comply with the terms, conditions, and policies of funding agencies. After the conclusion of the entrusted the balance of the grants will be continued to be used by the research team for the costs of the follow-up research. The balance of the grants shall be overall managed by WKU for direct research costs two years after the conclusion. After the conclusion of the University research programs, the balance of the grants shall be overall managed by WKU for direct research costs.

**Article 19** Failure to conclude the project or termination of the project, the balance of the grants should be reclaimed to the funding agencies. All grants should be reclaimed in the case of illegal funding use.

**Article 20** Due to the PI/DI resignation, the balance of government research program funds and entrusted research program funds that cannot be transferred shall be overall managed by WKU for the direct research costs with reference to the relevant regulations and entrusted contacts. The balance of the University research program funds shall be reclaimed by the University.

#### **Chapter IV Supplemental Article**

**Article 21** Other regulations that are inconsistent with *Wenzhou-Kean University Regulations on Fund Management (2021 Revised Edition)*, shall be subject to this one. The original *Wenzhou-Kean University Regulations on Funding for Research Programs (2018 Revised Edition)* should be repealed when the new regulations enter into force.

**Article 22** The regulations come into force upon promulgation; the ORSP(OGCR) and the FD are responsible for the interpretation of the regulations.