

温州肯恩大学文件

温肯大发〔2022〕42号

关于修订《温州肯恩大学财务审批办法》的通知

各部门、各学院：

《温州肯恩大学财务审批办法(2022年修订)》已经2022年第三十八次校务会审议通过，现印发给你们，请遵照执行。

温州肯恩大学

2022年7月26日

温州肯恩大学财务审批办法

（2022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”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。

（二）各级经费审批人须经校务会授权。财务支付审批权不得自行转授权，一级审批权人因故暂时不能履行审批权限的，事项由上一级审批权人审批；因特别原因有一段时间不能履行职权，全部审批事项由上一级审批权人审批确有困难的，须经校务会批准特别授权方案，并明确临时被授权人及授权委托起讫日期。

（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）各级财务审批权名单报学校财务部备案，涉及调整的应及时报备。

（五）学校财务审批实行回避制度，财务审批权人本人经办的业务，或学校与财务审批权人及其直系亲属、主要社会关系发生的经济业务，相关财务审批应报上一级财务审批

权人审批。

二、财务审批权限

(一) 以下事项须提交校务会审定：

- 1.年度预算方案及预算调整方案；
- 2.年度决算方案；
- 3.属于“三重一大”范围的相关支出。

(二) 经费支付审批规定

1.单笔金额 100 万元以上（含）的支付依次经业务归口部门负责人、分管业务校领导、分管财务的校领导审签后，由校长审批；属于三重一大范围的费用支出事项须先履行集体决策或班子联签程序再执行支付审批。

2.单笔金额 1 万元至 100 万元（不含 100 万元）的支付，依次经业务归口部门负责人、分管业务校领导审核后由分管财务校领导审批；属于三重一大范围的费用支出事项且已经履行集体决策或班子联签程序的，分管财务的校领导依据决策结果进行支付审批。

3.单笔金额 5000 元至 1 万元以下（不含）的支付，依次经业务归口部门负责人、分管业务校领导审批。

4.单笔金额 5000 元以下（不含）的支付，由业务归口部门负责人审批。

本办法自发文之日起实施，原修订版本同时作废。本办法由财务部负责解释。

温州肯恩大学办公室

2022年7月26日印发

Authorization Rule of Wenzhou-Kean University on Financial Issues

(Revised in 2022)

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.

1. General Principles

1.1 The principle of “centralized accounting & hierarchical authorization” shall be adopted in financial management. Authorized university officials shall approve expenditures within their scope of authority.

1.2 Authority shall be officialized at the WKU Administration Meeting. Any authorized person shall not consign his/her authority of approving expenditures at will. If one is temporarily unable to exercise one’s authority in this regard, the authority shall be exercised by one’s direct supervisor instead. If one is unable to perform his/her authority for a long period of time due to special reason, making it unpractical for one’s direct supervisor to exercise the authority in one’s place, the authority shall be consigned to a designated person by the WKU Administration Meeting.

1.3 University officials with authority at all levels, while approving an expenditure, shall 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 approved transaction.

1.4 Name list of authorized university officials at all levels shall be submitted to the Office of Financial Services. Any adjustment to the list shall be submitted to the Office of Financial Services.

1.5 When an authorized official him/herself or his/her immediate family or major social relation is involved in a transaction, the transaction shall be approved by an official with superior authority.

2. Authority in approval of financial issues

2.1 The following matters shall be submitted to the WKU Administration Meeting for authorization:

2.1.1 Annual budget plan and adjustment to annual budget;

2.1.2 Final accounts plan;

2.1.3 Expenditures of “Major Issues and Significant Expenses”.

2.2 Rules for authorization of expenditures

2.2.1 Expenditures with a single payment of RMB 1,000,000 Yuan or above shall be consecutively approved by the director of the department, the member of the University leadership supervising the corresponding department, the member of the University leadership in charge of finance, and the Chancellor. “Major Issues and Significant Expenditures” shall approved through collective decision-making procedure prior to any relevant expenditures being paid.

2.2.2 Expenditures with a single payment between RMB 10,000 Yuan and RMB 1,000,000 Yuan (1,000,000 Yuan not included) shall be consecutively approved by the director of the department, the member of the University leadership supervising the corresponding department, and the member of the University leadership in charge of finance. The member of the University leadership in charge of finance shall exercise his/her final authority within this range of amounts in accordance with the collective decision made with regard to expenditure payments related to “Major Issues and Significant Expenditures”.

2.2.3 Expenditures with a single payment between RMB 5,000 Yuan and RMB 10,000 Yuan (10,000 Yuan not included) shall be consecutively approved by the director of the department and the member of the University leadership supervising the corresponding department.

2.2.4 Expenditures with a single payment under RMB 5,000 Yuan shall be authorized by the director of the department.

This Rule takes effect upon releasing and substitutes previous versions. The Office of Financial Services shall be held responsible for interpretation of this document.