

温州肯恩大学办公室文件

温肯大办〔2019〕22号

温州肯恩大学办公室 关于印发《温州肯恩大学预算管理办法 (2019年修订)》的通知

各部门、各学院:

《温州肯恩大学预算管理办法(2019年修订)》已经校领导同意,现予印发。

温州肯恩大学办公室
2019年5月15日

温州肯恩大学预算管理办法

(2019年修订)

第一章 总则

第一条 为强化学校预算管理，合理安排资金，使资源配置符合学校发展战略并保障学校年度工作计划的顺利实施，落实学校各职能部门的预算编制和执行责任，根据《中华人民共和国预算法》及有关法律、法规，结合《温州肯恩大学章程》有关规定，制定本办法。

第二条 预算管理包括预算的编制与审定、预算的执行与监督、预算绩效的评价与应用三个阶段。

第三条 学校预算采取统一领导、集中管理、权责结合的管理体制。

第四条 学校预算每学年编制一次，预算年度自公历9月1日起至次年8月31日止。

第二章 组织管理

第五条 学校成立预算委员会，由各分管校领导组成。预算委员会的职权包括：确定学校预算政策、预算目标、预算程序，向校务会提交预算草案和预算调整草案，监督预算执行，进行预算绩效考核。分管财务工作校领导担任预算委员会主任。

第六条 财务部是学校预算管理的职能部门，负责汇总和编制学校预算草案，向学校各部门下达经审批的年度预算方案，监督学校预算的执行，编制年度预算的调整草案，分析报告学校预

算执行情况,组织协调各部门预算绩效评价工作,向预算委员会、校领导班子、理事会及政府行政主管部门汇报预算相关工作。

第七条 校内各职能部门承担编制本部门预算、严格按照规定执行预算收支的责任;部门负责人为本部门预算编制与执行的责任人,应按照预算委员会确定的预算政策及程序,在规定的时间内编报部门预算,并对部门预算执行负责。

第三章 预算管理原则

第八条 政策性原则: 预算的编制、管理要正确体现和贯彻国家有关方针、政策和学校有关规章制度。

第九条 战略性原则: 学校校级预算的编制应体现学校发展战略、符合学校的年度发展目标的要求;部门预算的编制应依据与学校发展目标一致的部门年度工作目标的要求,并兼顾部门发展的需要。

第十条 平衡原则: 预算编制和执行必须依法坚持“量入为出、收支平衡”的总原则,以收定支,收支平衡,不列赤字预算。

第十一条 刚性约束与灵活处理相结合的原则: 建立科学的预算管理体系,增强预算的约束性,提高预算的严肃性;预算一经批准,不得随意变更、调整,确有特殊情况需要调整的,必须按规定程序上报审批。

第十二条 绩效性原则: 对预算的执行过程和完成结果实行全面的绩效考核,不断提高资金使用效果。

第四章 预算收支范围

第十三条 学校的预算收入包括：

- 1、财政拨款收入
- 2、上级补助收入
- 3、事业收入
- 4、经营收入
- 5、附属单位上缴收入
- 6、其他收入

第十四条 学校的预算支出分为人员经费支出、部门公用经费支出和部门专项经费支出。

1、人员经费包含行政人员薪酬福利及教师薪酬福利。

2、部门一般公用经费指为保障全校各职能部门正常运转、完成日常工作任务所需的开支，列支范围包括日常办公用品（含领用的办公用品）、非部门专项经费所含的业务差旅、维持日常业务的其他零星支出。

3、部门专项经费指除部门一般公用经费之外，与部门职能密切相关，为完成本部门特定工作任务而发生的支出预算。部门专项以项目的方式申报，校内所有部门专项形成校内预算项目库。

第五章 预算编制与审核

第十五条 每年3月份，各职能部门进行下一学年项目库增补申报，由预算委员会审定。逾期未报，自动沿用各部门现有项目。

第十六条 每年4月份，由财务部具体协调，各部门根据本部门下一学年工作计划编报部门预算初稿，要求按照费用大类编制预算并明确计算依据。实行归口管理的部门专项经费（包括但不限于设备购置、学生奖助学金、信息化建设、招待费等）由各需求部门向归口管理部门申报，归口管理部门审核汇总后填报该项目预算。

第十七条 每年5月份，财务部结合学校下一学年工作计划对各职能部门的预算需求进行初步审核、汇总，形成学校年度预算草案。预算草案由校预算委员会审核后，报校务会审定，审定稿报理事会审批。

第十八条 年度预算草案经理事会审议通过后，由财务部向各职能部门下达并予以实施。

第六章 预算执行与监督

第十九条 学校预算收入实行集中管理，所有收入由财务部负责执收，纳入学校整体预算安排，任何部门或个人不得截留、占用或挪用。

第二十条 各部门应严格按照预算规定的支出用途使用资金。

第二十一条 预算委员会按照管事与管钱相结合的原则，根据部门职能和事务归属分配（或调整）各项预算经费执行权。

第二十二条 已经列入年度预算的活动在具体实施前应编制活动预算，并依财务开支审签权限由相应级别审签人批准后予以

实施；经审批的活动预算清单应在报销时与其他报销材料一起提交。

第二十三条 原则上预算一经下达不得随意调整。因特殊情况确需调整的，应严格按照学校预算调整的程序执行。

（一）部门内不同预算项目间进行金额调剂，不增加部门预算总金额且不超越已下达预算开支内容范围的，由部门提出申请，经业务分管校领导审批后予以调整。

（二）不同部门间互相调剂项目预算金额，不增减预算总金额且不超越已下达预算开支内容范围的，经相关部门业务分管领导同意后，由预算委员会主任审批。

（三）预算金额调剂的同时涉及新增开支内容的，应报预算委员会审议，新增项目单次或累计超过5万元的，应报校务会审议决定。

（四）部门申请调增预算的，在预留机动经费额度内经预算委员会审定后，报校务会决定，单次或累计调增金额超过机动经费额度的，应报理事会审议决定。

（五）部门申请调减预算的，应说明原因，并报预算委员会主任审批。

第七章 预算绩效评价与应用

第二十四条 学校实行预算绩效考核制度，预算绩效考核结果与部门下一年度预算安排挂钩。绩效考核办法另行制定。

第二十五条 预算委员会实施预算绩效考核工作，财务部负责向各部门反馈绩效考核结果并督促各部门对绩效考核中发现的问题进行整改。

第二十六条 本办法自公布之日起生效，2014年印发的《温州肯恩大学预算管理暂行办法》停止执行。

Interim Policy of Wenzhou-Kean University on Budget Management

(Revised in 2019)

Chapter One General Principles

Article 1 In conformity with *the Budget Law of the People's Republic of China*, and other relevant financial laws and regulations, with actual situation of the University taken into consideration, this Interim Policy is formulated to strengthen the University budget management, to rationale the fund distribution and to assign respective responsibility of budget preparation and implementation for each university functional department, which is important for keeping the operation of the university work plan on the right track..

Article 2 Budget management procedure consists of three stages as follows: Budget preparation and finalization; budget implementation and supervision; evaluation and feedback of budgeting performance.

Article 3 The budgeting management is under university unified leadership, imbedded with centralized management system which can rationally assign responsibility and the clearance level to each department.

Article 4 The University budget is prepared on annual basis. The budget year starts from September 1st to the following August 31st.

Chapter Two Organization Management

Article 5 The University Budget Committee, composed of the members of the University Leadership in all aspects of business, is established to set up budgeting policy, budgeting targets, budgeting procedure, to submit budget proposal and budget adjustment proposal to the Leadership Meeting, to supervise budget operation and to evaluate budgeting performance. The member of the University leadership in charge of finance takes the office of the director of Budget Committee.

Article 6 The Office of Financial Services is the functional department for university budgeting management. It is responsible for preparation of the University budget draft,

delivery of the approved budget to all offices and departments, supervision of budget implementation, adjustment of annual budget plan, analysis and reporting of the University budget implementation, and organization of budget evaluation. The Office of Financial Services shall also answer to the concerns of the University Budget Committee, the University leadership, the Board of Directors, and relevant government department with regard to budget issues.

Article 7 Each university functional department takes the responsibility of budget planning of its own and ensuring that each transaction conducted strictly follows relevant regulations. The head of the department is responsible for its own departmental budget planning and implementation, which is covered by the university budgeting policy and procedure determined by University Budget Committee. The budget drafting and reporting to relevant authorities thereafter is required to be completed within the prescribed time limit.

Chapter Three Principle of Budget Management

Article 8 Policy rule: it is essential to follow the relevant governmental policy and university regulations when it comes to Budget planning and management.

Article 9 Strategy rule: university budget preparation should reflect university development strategy and echo the annual goals of university development; departmental budget preparation should be consistent with departmental annual goals of development, which is in conformity with the university annual development goals.

Article 10 Balance rule: the budget is prepared and implemented under the principle of “keeping the expenditure within the income, and making the both ends meet”, and uncovered deficit is not allowed to be present in both university and departmental budget.

Article 11 Combination of hard constraint and reasonable flexibility: strive to establish a well-rounded budget management system, and reinforce the hard constraints of budgeting. Officialized budget shall not be altered unless due to extraordinary situation, in which case, a predefined procedures of budget adjustment must be followed.

Article 12 Performance rule: a thorough evaluation of the implementation and completion of budget is in place for the purpose of improvement of fund utilization efficiency.

Chapter Four Scope of Budget

Article 13 The University budgetary income includes:

- Government financial funding;
- Grant from upper authorities;
- Charges from public service;
- Operating income;
- Dividend from affiliated units;
- Other income.

Article 14 The university budget expenditure comprises of Personal Expenditure, Department Overheads and Department Project Expenditure.

- Personal Expenditure includes salaries and benefits of both administrative staff and faculty members.
- Department Overheads are expenses occurred to keep university functional and operational, comprising of daily office supplies (including office supplies requisitioned), travel expenses not included in department project, other sporadic expenses for daily operation.
- Department Project Expenditure refers to expenditure other than department overheads, is closely related to department functions, in order to fulfill the specific tasks of the departments. All department projects form budget item pool of the University.

Chapter Five Budget Preparation and Review

Article 15 In March of each year, functional departments may apply to set up new budget projects of the following academic year, subject to approval by the University Budget

Committee.

Article 16 In April of each year, all relevant departments shall submit the departmental budget proposal according to their work plan of the following academic year under the coordination from the Office of Financial Services. The departmental budget draft shall be compiled with specifications within the range of the approved budget items. Management of certain budget items is centralized, including but not limited to Equipment and Furniture, Student Awards and Stipends, IT Services and Reception currently, so all other departments shall submit their relevant requests to the functional department in charge of the management of those budget items so that the latter can prepare a budget that reflects the entire need of the University.

Article 17 In May of each year, the Office of Financial Services review and consolidate each functional department's budget based on the University development planning of the following academic year to form budget draft of the University. After the University Budget Committee examines the budget proposals, it shall be submitted to the administrative meeting of the University leadership for review, and then eventually submitted to the Board of Directors for approval.

Article 18 The Office of Financial Services is responsible for the official issuance of Approved University Budget to all the relevant departments after the budget proposal approved by the Board of Directors.

Chapter Six Supervision and Implementation of the University Budget

Article 19 Management of the revenue is centralized. The Office of Financial Services is responsible for collection of any revenue of the University. All revenue shall be incorporated in the university annual budget. It is forbidden to hold back or divert any University revenue.

Article 20 Expenditures shall be in accordance with the budget plan as approved.

Article 21 The implementation responsibility and management authority of each departmental budget item are determined by the Budget Committee in accordance with the functions of the departments and the nature of the items to ensure that power and responsibility are consistent.

Article 22 Detailed budget plan of activities already included in annual budget shall be prepared and submitted to relevant authorized official for approval before the launch of the activities. The approved detailed budget plan shall be submitted with other required documentation when claiming for reimbursement.

Article 23 Annual Budget is restrictively implemented and arbitrary adjustments are not allowed once the budget is officialized. However, when extraordinary cases arise where an adjustment is necessary and inevitable, relevant regulation and procedures needs to be followed during the adjustment process.

- When one department need to reallocation of the amount among different budget items it manages without adding new initiatives or increasing the total amount allocated to this department, the application for adjustment shall be approved by the member of the University Leadership supervising the department.
- When one department requests to cut back one or more of its departmental budget items to spare the resource for another department, without any new initiatives beyond the officialized budget or influence on the total amount of the University budgetary expenditure the requests shall be approved by the member(s) of the University Leadership in charge of the relevant business.
- When a new initiative entails an reallocation of amounts between budgetary items, the matter shall be approved by the Budget Committee, and further approved at an administrative meeting of the Leadership if the new initiatives (on a single occasion or cumulatively) are over RMB 50,000 Yuan.

- When a department applies for an increase in its annual budget other than through the reallocation as described above, the application shall be reviewed by the Budget Committee, and submitted to a Leadership meeting for approval, if the adjustment can be covered by Contingent Fund. The budgetary adjustment proposal shall be submitted to the Board of Directors for approval if it exceeds the amount of Contingent Fund or the Contingent Fund is exhausted already.
- When a department applies for a cut-back on its annual budget, the application with an explanation shall be presented to the director of the Budget Committee for approval.

Chapter Seven Budget Performance Evaluation and Feedback

Article 24 The University applies the system of budget performance evaluation and the result of the evaluation is taken into account for the next academic year's budget arrangement. Measures for budget performance evaluation shall be formulated separately.

Article 25 The University Budget Committee carries out budget performance evaluation. The Office of Financial Services provides feedback to all departments about the evaluation, and all the departments are supposed to address the issues that brought up in time.

Article 26 This Policy takes effect upon its official release in substitution of prior versions.