

# 温州肯恩大学文件

温肯大发〔2025〕16号

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## 关于印发《温州肯恩大学财务支出审批办法 (2025年修订)》的通知

各部门、各学院:

《温州肯恩大学财务支出审批办法(2025年修订)》已经2025年第六次校务会审议通过,现印发给你们,请遵照执行。

特此通知。

温州肯恩大学

2025年4月2日

# 温州肯恩大学财务支出审批办法

## （2025年修订）

为规范学校资金使用，控制财务风险，明确不同层级人员在财务支出中的审批权限和责任边界，特制定本办法。

### 一、财务支出审批原则

（一）财务支出审批实行“统一核算、分级授权”制度，各级审批权人在各自职责范围和审批权限内进行审批。

（二）财务支出审批权不得自行转授权，审批权人因故暂时不能履行审批权限的，审批权应上浮一级；因特殊原因需要授权给其他人员的，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）各级经费审批权人在审批经费支出时，要严格遵守国家财经纪律和学校规章制度，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）各级财务审批权人名单报学校财务部备案，涉及调整的应及时报备。

（五）学校财务支出审批实行回避制度，财务审批权人本人经办的业务，相关财务审批应由其上一级审批权人审批。

### 二、财务支出审批权限

（一）属于“三重一大”范围的财务事项，在“三重一大”

决策程序后，按规定的支出审批权限审批，各级审批权人在审批时应审核相关履行集体决策程序的资料。

## （二）经费支出审批规定

1.单笔金额10万元及以上的支出，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。

2.单笔金额2万元至10万元（不含10万元）的支出，依次经业务归口部门负责人、分管业务校领导审批。

3.单笔金额2万元以下的支出，由业务归口部门负责人审批。

4.专项经费的支出审批权限如有其他专门规定，应按照规定执行。

本办法自发布之日起实施，《温州肯恩大学财务审批办法（2023年修订）》（温肯大发〔2023〕56号）同时废止，由财务部负责解释。

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温州肯恩大学办公室

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2025年4月2日 印发

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## **Regulation on Expenditure Approval of Wenzhou-Kean University (Revised in 2025)**

To standardize the utilization of the University funds, control financial risks, and clarify approval authority and responsibilities at all levels in financial expenditures, this regulation is hereby formulated.

### **I. Principles**

1.1 The principle of “unified accounting and hierarchical authorization” is adopted in expenditure approval, where approvers at different levels shall approve expenditures within the scope of their responsibilities and authority.

1.2 Any authorized person shall not delegate his/her authority of approving expenditures at will. If an approver is temporarily unable to exercise his/her approval authority, his/her authority shall be assumed by the person’s direct supervisor in the workflow. In particular circumstances where delegation to another person is necessary, a special authorization plan must be approved through collective decision-making procedure. This delegation plan must specify the temporary designee, the start and end dates of the authorization.

1.3 When approving expenditures, approvers at all levels must strictly abide by the financial discipline, rules and regulations. They shall adhere to the principle of earmarked funds policies and expenditure standards. They are also held accountable for the authenticity, reasonableness, legality, effectiveness, and economic efficiency of the expenses they approve.

1.4 The list of approvers at all levels must be filed with the Office of Finance for record-keeping, and any adjustments shall be updated in a timely manner.

1.5 Recusal is required when the transaction in question is conducted by the approver

him/herself, in which case the expenditure shall be approved by his/her direct supervisor in the workflow.

## **II. Approval Authorities**

2.1 When expenditures are incurred by the matters related to major decisions, major projects and significant amounts, a collective decision-making process shall be conducted pursuant to the University regulations before the expenditures are submitted for approval. Approvers at all levels shall verify supporting documentation that confirms the collective decision-making process has been properly followed.

### **2.2 Hierarchies of approval authority**

2.2.1 Expenditures with a single payment of 100,000 RMB or above shall be approved in the sequence from the head of the responsible office or college holding the budgetary items, the cabinet member supervising the corresponding department, and the leadership in charge of finance.

2.2.2 Expenditures with a single payment between 20,000 RMB and 100,000 RMB (100,000 RMB not included) shall be approved in the sequence from the head of the responsible office or college holding the budgetary items, and the leadership in charge of supervising the corresponding department.

2.2.3 Expenditures with a single payment under 20,000 RMB shall be approved by the head of the responsible office or college holding the budgetary items.

2.2.4 Where special rules exist for certain types of payments, those provisions shall prevail.

This regulation takes effect upon releasing and substitutes previous version. The Office of Finance shall be held responsible for interpretation of this regulation.