温州肯恩大学文件

温肯大发〔2025〕39 号

关于印发《温州肯恩大学科研项目经费使用管理办法（2025 年修订）》的通知

各部门、各学院:

《温州肯恩大学科研项目经费使用管理办法(2025 年修订)》已经 2025 年第十三次校务会审议通过，现印发给你们，请遵照执行。

特此通知。

温州肯恩大学

2025 年 6 月 30 日

温州肯恩大学科研项目经费使用管理办法
（2025 年修订）

第一章 总则

第一条 为进一步激发学校科研创新活力，规范科研项目经费管理，提高科研项目经费使用效益，促进学校科研事业健康发展，根据《国务院办公厅关于改革完善中央财政科研经费管理的若干意见》（国办发〔2021〕32 号）、《财政部 科技部关于印发〈国家重点研发计划资金管理办法〉的通知》（财教〔2021〕178 号）和《财政部 国家自然科学基金委员会关于印发〈国家自然科学基金资助项目资金管理办法〉的通知》（财教〔2021〕177 号）、《国家社会科学基金项目资金管理办法》（财教〔2021〕237 号）等有关文件精神，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主持或参与单位的科研项目经费，包括纵向科研项目经费、横向科研项目经费以及科研项目配套经费等。

（一）纵向科研项目经费

纵向科研项目经费指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。

（二）横向科研项目经费

横向科研项目经费是指政府、企事业单位等委托开展科研活动取得的各种经费，包括联合研究、委托研究、决策咨询、技术

服务、科技开发与成果转让等取得的经费。科技创新券到账经费视同横向科研项目经费管理。

（三）科研项目配套经费

科研项目配套经费是指学校为激励科研人员承担高层次科研任务，对以温州肯恩大学为第一主持单位获批厅局级及以上纵向科研项目，根据项目级别和到账经费，按一定比例从年度预算中安排的专项经费。转至协作单位的科研经费不予配套。

第三条 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。

第四条 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、真实性和相关性负责，并自觉接受有关部门的管理和监督。项目负责人应当遵守有关科研经费管理制度，根据项目研究需要和资金开支范围，科学合理、实事求是地编制项目预算。按照批复预算和合同（任务书）使用经费，接受上级和学校相关部门的监督检查，按规定及时办理结题及结账手续，按要求及时填报科研项目经费使用信息公开情况。

第五条 学校科研办、财务部、纪检室（审计室）根据各自职责负责科研项目经费使用的管理、监督、审计工作。

第二章 项目预算和开支范围

第六条 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。

第七条 科研项目配套经费预算按照学校每年实际下达经费执行，逾期未使用的配套经费由学校收回。国家级、省部级、厅局级纵向科研项目配套经费比例上限分别为 80%、50%、20%。

经立项部门批准，从外单位转入我校纵向科研项目的配套经费按照上述规定执行。

转出我校的纵向科研项目，未使用的配套经费全部收回，由科研办统筹使用。

第八条 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。通用办公设备、办公用品、学会及协会会费（除合同中有明确预算），不得列支。

第九条 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。

自然科学类项目直接费用包括：

（一）业务费：是指项目实施过程中消耗的各种材料、辅助材料等低值易耗品的采购、运输、装卸、整理等费用，发生的测试化验加工、燃料动力、出版/文献/信息传播/知识产权事务、会议/差旅/国际合作交流等费用，以及其他相关支出。

（二）劳务费：是指在项目实施过程中支付给参与项目研究的在校生、博士后、访问学者以及项目聘用的研究人员、科研辅助人员等的劳务性费用，以及支付给临时聘请的咨询专家的费用等。

（三）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。应当严格控制设备购置，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。自然科学类项目的办公设备费用，原则上仅能在学校自主设立的科研项目启动经费中列支（除合同中有明确规定的除外）。

人文社科类项目直接费用包括：

（一）业务费：指在项目实施过程中购置图书、收集资料、复印翻拍、检索文献、采集数据、翻译资料、印刷出版、会议/差旅/国际合作与交流等费用，以及其他相关支出。

（二）劳务费：指在项目实施过程中支付给参与项目研究的在校生、博士后、访问学者和项目聘用的研究人员、科研辅助人员等的劳务性费用，以及支付给临时聘请的咨询专家的费用等。

（三）设备费：指在项目实施过程中购置设备和设备耗材、升级维护现有设备以及租用外单位设备而发生的费用。应当严格控制设备购置，鼓励共享、租赁设备以及对现有设备进行升级。

以劳务派遣或短期劳务合同形式受聘于科研项目的研究人

员，其劳务合同相关的酬劳和社保可在劳务费中列支，不得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，参照温州市科学研究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。其由单位缴纳的社会保险补助、住房公积金等纳入劳务费科目列支。支付给在校生的劳务费用按照学校勤工助学有关标准执行。

专家咨询费开支标准，按照学校劳务报酬相关标准执行。支付给临时聘请的咨询专家的费用，不得支付给参与本项目及所属课题研究和管理的相关人员，其管理按照国家有关规定执行。

教职员工、学生差旅标准按照学校有关规定执行。对于科研项目配套经费，原则上自然科学类项目的会议/差旅/国际合作与交流费用不超过项目直接经费的50%，社会科学类项目的该项费用不超过项目直接经费的60%。

第十条 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。

第十一条 间接费用实行总额控制。国家、省、市级纵向科研项目按项目主管单位及部门相关规定执行；无相关规定的，其

间接经费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。

第十二条 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。

第十三条 若项目无间接费用，但明确有管理费额度规定的，则从其提取；无明确管理费额度规定的，纵向科研项目一般按项目总经费的 5%提取，横向科研项目一般按项目总经费的 8%提取。管理费纳入学校预算统筹使用和管理。

科研项目配套经费不设间接费用科目，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审核。

第十四条 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，按照学校资产管理相关规定执行。

第十五条 劳务费、专家咨询费、绩效支出等应依法缴纳个人所得税。

第十六条 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。

第十七条 禁止使用科研项目经费支付旅游、娱乐等与项目研发无关的费用，禁止使用科研项目经费支付各种罚款、违约金、滞纳金、捐款、赞助、投资以及任何方式变相谋取利益的各种奖金、福利等国家和相关部门禁止列入的其它支出。

第十八条 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，不得通过编造虚假合同、虚构人员名单等方式虚报冒领劳务费和专家咨询费，不得通过虚构测试化验内容、提高测试化验支出标准等方式违规开支测试化验加工费，不得随意调账变动支出、随意修改记账凭证。

第三章 预算调整管理

第十九条 科研经费预算调整，是指项目组在科研项目执行过程中，发现科研项目原预算不能满足项目实际执行的需要，在符合项目主管部门相关政策的前提下，对科研项目经费预算所进行的调整。

第二十条 直接费用中设备费预算如需调剂，应由项目负责人向科研办申请。科研办协同项目负责人所在学院（部门）根据

现有设备的配置情况、科研项目的实际需求进行审批；劳务费、业务费预算如需调剂可由项目负责人根据实际需求提出调剂方案并自行调剂。预算调整方案报科研办备案执行。项目组应妥善保存项目经费预算调整申报及审批材料，以备项目经费结题结算、审计和检查之需。

第二十一条 除有上级文件规定外，间接费用预算总额原则上不得调增，如需调减，由项目负责人提出申请，经所在学院（部门）和科研办审批后，可用于直接费用。

第四章 项目经费决算

第二十二条 科研项目准备结题时，如项目立项单位要求提交项目经费使用决算的，项目负责人应按相关要求编制经费决算，项目经费决算报表由科研办与财务部、审计部门审核后上报项目立项部门。需经会计师事务所审计的项目，由项目负责人按相关程序请项目管理部门认定的会计师事务所进行审计。

第二十三条 纵向科研项目结余经费按照国家有关财务规章制度和财政结余资金管理的有关规定执行。项目在研期间，年度剩余资金可以结转下一年度继续使用。项目完成任务目标并通过验收，结余资金按规定留项目组使用，结题后 2 年内使用完，用于项目最终成果应用及后续研究直接费用支出；结题后 2 年内未使用完的经费，需制定新的直接经费预算并结转至现有在研纵向项目后才可继续使用，否则原项目结余经费将冻结使用。未通过验收的项目，结余资金按国家有关规定处理。

横向科研项目完成后，由科研办进行审核结题，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。横向科研项目结题后 2 年内未使用的经费由学校按规定统筹安排用于科研活动的直接支出。

科研项目配套经费在项目通过结题后，于 1 年内使用完毕。未使用的配套经费由学校按规定统筹安排。

第二十四条 未能完成结题验收的项目、终止实施的项目以及撤销项目，科研结余经费由学校统一收回。违规使用资金情节严重的项目，予以追回科研项目经费。

第二十五条 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；其承担的科研项目配套剩余科研经费则由学校收回。

第五章 绩效管理与监督检查

第二十六条 科研办、财务部应当切实加强绩效管理，引导科研资源向优秀人才和团队倾斜，提高科研经费使用效益。审计室按规定对项目资金管理和使用情况进行监督管理，并根据工作需要开展绩效评价。

第二十七条 除法律有规定外，凡使用各类科研项目经费购置的仪器设备和固定资产，均须纳入学校资产统一管理。具体按照学校有关仪器设备和固定资产管理相关规定执行。仪器设备要存放校外使用的，按照相关管理办法执行。

第二十八条 项目责任单位和项目负责人应当依法依规管理使用项目资金，不得存在以下行为：

（一）虚假编报项目预算；

（二）未对项目资金进行单独核算；

（三）列支与项目任务无关的支出；

（四）未按规定执行和调剂预算，将科研经费违规转拨、转移到利益相关的单位或个人套取科研经费；

（五）借科研协作（合作）之名将科研经费挪作他用；

（六）通过伪造发票、虚开发票、虚构人员名单、虚列项目、编造合同（协议）、虚列测试化验内容、冒名签字等方式套取科研经费；

（七）向与科研项目无关的家人、亲属等人员违规发放劳务费及专家咨询费；

（八）借学生名义冒领劳务费据为己有或者向学生索回劳务费；

（九）采用虚构事项、虚假出行、虚报天数和人数等信息报销差旅费、会议费；

（十）假借会议名义安排宴请、旅游、娱乐、健身等活动；

（十一）重复报销已由其他单位承担的差旅费、会议费；

（十二）截留、挤占、挪用项目资金；

（十三）设置账外账、随意调账变动支出、随意修改记账凭证、提供虚假财务会计资料等；

（十四）存在违规列支跟科研项目无关的费用，比如个人家庭生活消费、培训、礼品、烟酒、土特产、纪念品、各种罚款、捐款、赞助、投资以及赔偿费、违约金、滞纳金等支出；

（十五）其他利用科研经费变相谋取私利以及违反国家、相关部门、学校财经纪律的行为。

项目负责人使用项目资金情况应当自觉接受有关部门的监督检查。对项目责任单位和科研人员在项目资金管理使用过程中出现的失信情况，应当纳入信用记录管理，对严重失信行为实行追责和惩戒。

第二十九条 对违反本办法的科研经费使用行为，学校将依纪依规追究当事人的责任，视情节轻重，分别给予追缴经费、约谈警示、通报批评或责令限期整改等处理。如涉嫌违纪、违法的，将移交纪检、监察、司法等部门处理。

第六章 附则

第三十条 国家级、省部级、市厅级科研平台专项经费按上级主管部门相关管理办法执行；无相关管理办法的，参照本办法执行。

学校设立的各类科研项目和平台，经费管理参照本办法执行。

第三十一条 在本办法实施期间，国家、省、市有关政策文件更新的，执行本办法时自动适用最新政策文件。主管单位下达的经费包干制项目按照主管单位相关管理办法执行。

第三十二条 本办法自印发之日起施行。学校原有相关制度

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（2023年修订版）》（温肯大发〔2023〕36号）同时废止。

第三十三条 本办法由科研办、财务部负责解释。

温州肯恩大学办公室　　2025 年 6 月 30 日印发

Wenzhou-Kean University Regulations on Research Fund Management (2025 Revision)

Chapter I General Provisions

Article 1 In order to further stimulate the research and innovation vitality of the university, standardize the management of research project funds, improve the efficiency of fund utilization, and promote the healthy development of the university's research endeavors, this regulation is formulated in accordance with relevant documents including the *Opinions of the General Office of the State Council on Reforming and Improving the Management of Central Government Research Funds* ([2021] No. 32), the *Notice of the Ministry of Finance and the Ministry of Science and Technology on the Issuance of the 'Management Measures for National Key R&D Program Funds'* ([2021] No. 178), the *Notice of the Ministry of Finance and the National Natural Science Foundation of China on Issuing the 'Management Measures for National Natural Science Foundation of China Funded Projects'* ([2021] No. 177), and the *Management Measures for National Social Science Fund Projects* ([2021] No. 237). These measures are also designed in alignment with the university's actual conditions.

Article 2 The research project funds in these regulations refer to the research project funds where Wenzhou-Kean University is the primary host institution or participating institution. These include vertical research project funds, horizontal research project funds, and matching funds.

1. Vertical Research Project Funds

Vertical research project funds refer to the research project funds obtained by undertaking regular programs or special programs established by national or local government funding sources.

2. Horizontal Research Project Funds

Horizontal research project funds refer to the funding obtained through research activities commissioned by governments, enterprises, and institutions. This includes funds acquired from collaborative research, commissioned studies, decision-making consultancy, technical services, technological development, and the transfer of scientific and technological achievements. Funds received through science and technology innovation vouchers shall be managed as horizontal research project funds.

3. Matching Funds

Matching funds refer to special funds allocated from the university's annual budget to encourage faculty and staff to undertake high-level research tasks. These funds are provided to support vertical research projects at the municipal level or above, with Wenzhou-Kean University as the primary hosting institution. The amount is determined based on the project level and actual funds received. Research funds transferred to collaborating institutions are not eligible for matching support.

Article 3 All research project funds obtained in the name of the university are considered university income and must be centrally managed, accounted for, and used exclusively. Expenditures for research projects must comply with the relevant fund usage regulations set forth by the funding entities, as well as the university's financial regulations.

Article 4 The university operates a principal investigator responsibility system for research projects. The principal investigator is responsible for the rationality, authenticity, and relevance of fund usage and is expected to accept management and supervision by relevant departments. The principal investigator shall adhere to the university's research fund management policies and prepare project budgets in a scientific, rational, and practical manner, based on the needs of the project and the scope of fund expenditures. The principal investigator must use the funds in accordance with the approved budget and contracts (or task agreements), accept supervision and inspection by higher authorities and relevant university departments, promptly complete the project closure and accounting procedures, and report on the use of research project funds as required by regulations.

Article 5 The Office of Research and Sponsored Programs, the Office of Finance, and the Office of Supervision (Office of Audit) are responsible for managing, supervising, and auditing the use of research project funds according to their respective duties.

Chapter II Project Budget and Scope of Expenditures

Article 6 The budget for vertical research project funds shall be executed according to the project proposal or contract approved by the project initiation institution. The budget for horizontal research project funds shall be executed according to the contract signed between both parties.

Article 7 The budget for matching funds is executed based on the actual annual funding allocation issued by the university. Any unused matching funds beyond the designated period will be reclaimed by the university. The upper limits for matching fund proportions are set as follows:

1. National-level vertical research projects: up to 80% of the awarded amount
2. Provincial/ministerial-level projects: up to 50%
3. Departmental/bureau-level projects: up to 20%

For vertical research projects transferred from external institutions to the university, matching funds will be provided in accordance with the above provisions, subject to approval by the project-initiating authority.

For vertical research projects transferred out of the university, any unused matching funds will be fully reclaimed and reallocated under the coordination of the Office of Research and Sponsored Programs.

Article 8 Project funds must be strictly used in accordance with the approved budget. Any necessary adjustments must be submitted for approval in compliance with relevant regulations. The Principal Investigator shall plan expenditures reasonably based on the project budget and progress, ensuring that funds are used exclusively for project purposes. General office equipment, office supplies, and membership fees for academic societies or associations (unless explicitly included in the approved contract budget) are not eligible for reimbursement.

Article 9 Research project funds shall be used for reasonable expenses directly related to the project's research activities, which are categorized into direct costs and indirect costs.

Direct Costs refer to expenses incurred directly related to the research and development process of the project.

Natural Science Projects Direct Costs include:

1. General Expenses: These refer to expenses related to the procurement, transportation, handling, and organization of various materials and consumables used in the project. This also includes costs for testing, processing, fuel and power, publication/literature/information dissemination/intellectual property matters, conference/travel/international collaboration and exchange, as well as other related expenditures.

2. Labor Fees: These refer to labor costs paid to students currently enrolled, postdoctoral fellows, visiting scholars, research staff, and scientific assistants involved in the project, as well as fees for temporarily hired consulting experts.

3. Equipment Fees: These refer to expenses for the purchase or trial production of specialized instruments and equipment, upgrading or modifying existing instruments and equipment, and leasing instruments and equipment from external units. Equipment purchases shall be strictly controlled, and there shall be encouragement for the use of shared resources, independent development, leasing of specialized equipment, and upgrading existing instruments and equipment to avoid duplicate purchases. In principle, office-use equipment expenses for natural science projects can only be supported by the university-level research start-up funds, unless otherwise stipulated in the project contract.

Humanities and Social Science Projects Direct Costs include:

1. General Expenses: These include costs for purchasing books, collecting materials, photocopying, literature retrieval, data collection, translation, printing and publishing, as well as expenses for conferences/travel/international collaboration and exchange, and other related expenditures.

2. Labor Fees: These refer to labor costs paid to students currently enrolled, postdoctoral fellows, visiting scholars, research staff, and scientific assistants involved in the project, as well as fees for temporarily hired consulting experts.

3. Equipment Fees: These refer to costs for purchasing equipment and consumables, upgrading and maintaining existing equipment, as well as leasing equipment from external organizations. Equipment purchases shall be strictly controlled, and the use of shared resources,

leasing, and upgrading existing equipment shall be encouraged.

For research personnel employed under labor dispatch or short-term labor contracts for research projects, their salary and social insurance related to the labor contract can be listed under labor fees. The project shall not pay additional labor fees related to the project to these personnel. However, incentive for team members based on their contributions, determined after the project completion, are not subject to this restriction. The labor fee expenditure standards for project-employed personnel may refer to the average wage level of scientific research professionals in Wenzhou, with the budgeted labor fees within the project determined according to the scope of the work assigned in the project. Social insurance contributions, housing provident fund, and other similar subsidies paid by the unit on behalf of the personnel shall be included under the labor fee category. The labor fees paid to students currently enrolled can be executed according to the relevant standards for work-study programs set by the university.

The expenditure standards for consulting fees for external experts shall be implemented in accordance with the University's relevant standards for labor remuneration. Fees paid to temporarily hired consulting experts shall not be paid to those involved in the research and management of the project or related topics. Such management shall follow the national regulations.

The academic travel standards for faculty, staff, and students shall be in accordance with the university's relevant regulations. For matching funds, in principle, the expenses for meetings, travel, and international cooperation/exchange for natural science projects shall not exceed 50% of the project's direct costs, and for social science projects, such expenses shall not exceed 60% of the project’s direct costs.

Article 10 Indirect costs refer to the related expenses that cannot be listed under direct costs in the course of organizing and implementing the project. Indirect costs mainly include project management fees charged by the university and incentive for the project team. The project management fee is mainly used to compensate the university for the use of existing instruments and equipment, facilities (such as rooms), as well as the cost of utilities (water, electricity, gas, heating) and the provision of relevant management and services for the project. The incentive is used to reward individual team members (including those employed through labor dispatch) for their work upon the completion of the project.

Article 11 Indirect costs are subject to a ceiling control. For vertical research projects at national, provincial, or municipal level, indirect costs shall be allocated in accordance with the relevant regulations of the project’s supervising organizations and departments. In the absence of specific regulations, indirect costs are determined based on a certain proportion of the project’s direct costs, excluding equipment procurement expenses. The specific percentage breakdown is as follows:

1. For the portion of up to 2 million RMB, the rate is 25%;

2. For the portion exceeding 2 million RMB but not exceeding 5 million yuan, the rate is 20%;

3. For the portion exceeding 5 million RMB, the rate is 15%.

For municipal soft science, social science, and software vertical research projects, indirect costs are calculated at 30% of the total project costs.

Article 12 If there are new regulations regarding the scope, budget preparation, or budget adjustment authority for direct and indirect costs set by the national, provincial, or municipal governments, these regulations shall be followed.

Article 13 If a research project does not include indirect costs but specifies an allowable amount for management fees, such expenses shall be deducted accordingly. In the absence of a specified amount, management fees shall generally be deducted at a rate of 5% of the total project funding for vertical research projects, and 8% for horizontal research projects. All management fees shall be incorporated into the university's overall budget and managed in a centralized manner.

Matching funds do not have an indirect cost category, nor do they have a management fee or incentive expenditure.

Incentive expenditures, in principle, may only be paid after the project has been completed and accepted. The principal investigator shall allocate the incentive based on the actual contributions of team members, and the allocation details must be submitted to the Office of Research and Sponsored Programs for review.

Article 14 Any purchases of goods using research project funds must follow the university's procurement regulations. Assets purchased using research project funds belong to the university and must be managed in accordance with the university's asset management regulations.

Article 15 Labor fees, consulting fees, and incentive are subject to individual income tax in accordance with the law.

Article 16 If a research project fails to follow the required procedures, does not submit progress reports on time, or does not apply for project completion and acceptance, or if any actions are found to violate national laws, regulations, or university rules, or otherwise harm the university's reputation, the use of project funds shall be suspended.

Article 17 It is prohibited to use research project funds to pay for expenses related to tourism, entertainment, or other activities not related to the project's research and development. It is also prohibited to use research project funds for paying fines, penalties, late fees, donations, sponsorships, investments, or any form of disguised bonuses, welfare, or other expenditures prohibited by the national and relevant departments.

Article 18 It is prohibited to use research project funds to cover costs that shall be borne by individuals. It is also forbidden to fraudulently misappropriate funds by using false receipts or falsely reporting or claiming labor fees or expert consulting fees. Fabricating contracts or personnel lists for the purpose of falsely claiming such fees is strictly forbidden. Misappropriation of testing or laboratory processing fees through fabricated service items or by inflating cost standards is not allowed. Arbitrary adjustments to accounts, unauthorized changes to expenditure records, or improper alternations to accounting vouchers are also strictly prohibited.

Chapter III Budget Adjustment Management

Article 19 Budget adjustments for research funds refer to situations where, during the implementation of a research project, the project team finds that the original budget cannot meet the actual needs of the project. In such cases, budget adjustments shall be made within the framework of relevant policies of the project's supervising department.

Article 20 If any adjustment is needed to the equipment budget within the direct costs, the Principal Investigator must submit a request to the Office of Research and Sponsored

Programs. The Office will review the request in coordination with the Principal Investigator's respective college (department), taking into account the current availability of equipment and the actual needs of the research project. For adjustments to labor fees or business expenses, the principal investigator shall propose an adjustment plan based on actual needs and make adjustments independently. The adjustment plan must be submitted to the Office of Research and Sponsored Programs for record-keeping and implementation. The project team shall retain all materials related to budget adjustment applications and approvals for future reference in project fund settlement, audits, and inspections.

Article 21 Unless otherwise specified by higher-level documents, the total amount of indirect cost budgets cannot be increased. If there is a need to reduce the indirect cost budget, the principal investigator must submit an application. After approval from the relevant college (department) and the Office of Research and Sponsored Programs, the funds may be reallocated to direct costs.

Chapter IV Project Fund Final Settlement

Article 22 When a research project is approaching completion, and the project initiation unit requires the submission of a final financial settlement for the project, the principal investigator shall prepare the financial final accounts in accordance with the relevant requirements. After being verified by the Office of Research and Sponsored Programs, the Office of Finance, and the auditing department, the accounts shall be submitted to the project initiation authority. For projects that require an audit by an accounting firm, the principal investigator must follow the relevant procedures and arrange for the audit by an accounting firm recognized by the project management department.

Article 23 The remaining funds of vertical research projects shall be managed in accordance with relevant national financial regulations and guidelines for the management of surplus funds. During the course of a vertical research project, any surplus funds can be carried over to the following year for continued use. Once the project has achieved its objectives and passed the project completion review, the remaining funds shall be allocated for use by the project team in accordance with regulations, to be spent within two years after the project completion. These funds shall be used as the direct costs of subsequent research of the project. If the remaining funds are not fully used within two years after project completion, a new direct cost budget must be formulated and carried over to an ongoing vertical project within the current plan for further use. In this case, the original project's remaining funds shall be frozen. For projects that fail to pass the project completion review, the remaining funds shall be handled according to national regulations.

The Office of Research and Sponsored Programs shall conduct project completion review for horizontal research projects. The remaining funds of horizontal research projects can be used by the project team for subsequent research activities. If the remaining funds are not used within two years after the project completion, the university shall allocate them according to regulations for direct research expenses. For university-level research projects, after the project completion and project completion review, any remaining funds shall be returned to the university and reallocated for university management purposes.

Matching funds must be fully utilized within one year after the project has been officially concluded. Any unused matching funds will be reallocated by the university in accordance with relevant regulations.

Article 24 For projects that fail to complete the acceptance review, have been terminated, or have been canceled, any surplus research funds shall be recovered by the university. For projects with serious violations of funding usage regulations, the project funds shall be reclaimed.

Article 25 If the principal investigator leaves their position, and if their vertical research projects or horizontal research projects cannot be transferred, any remaining research funds shall be managed by the university in accordance with relevant regulations and the terms of the entrusted contracts. For matching funds, any remaining parts shall be recovered by the university.

Chapter V Performance Management and Supervision

Article 26 The Office of Research and Sponsored Programs and the Office of Finance shall strengthen performance management, guide the allocation of research resources toward outstanding individuals and teams, and improve the efficiency of research fund usage. The Office of Audit shall supervise and manage the project fund usage according to regulations and, as needed, conduct performance evaluations.

Article 27 Unless otherwise stipulated by law, all instruments, equipment, and fixed assets purchased with all kinds of research project funds shall follow the specific management regulations of the university. If instruments or equipment are to be used off-campus, they must be managed according to relevant regulations.

Article 28 The responsible units and principal investigators must manage and use project funds in accordance with laws and regulations, and they must not engage in the following behaviors:

1. Fabricating or falsely reporting project budgets;

2. Failing to conduct separate accounting for project funds;

3. Charging expenses unrelated to the project tasks;

4. Failing to implement or adjust budgets according to regulations, and illegally transferring research funds to affiliated individuals or entities for improper gain;

5. Misappropriating research funds under the guise of collaboration or partnership;

6. Illegally obtaining research funds through forged invoices, falsified personnel lists, fabricated project items or contracts/agreements, fictitious testing services, or forged signatures;

7. Illegally disbursing labor or consulting fees to family members or relatives not involved in the project;

8. Claiming student labor fees under false pretenses or reclaiming such fees from students;

9. Submitting false travel or conference reimbursement claims by fabricating activities, travel purposes, number of days, or participants;

10. Organizing banquets, travel, entertainment, fitness, or similar activities under the pretext of academic meetings;

11. Reimbursing travel or meeting expenses that have already been covered by other organizations;

12. Withholding, misusing, or diverting project funds;

13. Maintaining off-the-books accounts, arbitrarily altering accounting records or vouchers, or providing false financial documents;

14. Charging unrelated personal or non-project expenses to research funds, including

but not limited to personal living expenses, training, gifts, tobacco and alcohol, local specialties, souvenirs, fines, donations, sponsorships, investments, compensation, penalties, or late fees;

15. Any other actions that seek personal gain through improper use of research funds or that violate national, ministerial, or university financial regulations.

The principal investigator's use of project funds must be subject to supervision and inspection by relevant departments. Any breach of trust by project units or researchers in the management and use of project funds shall be included in their credit records. Serious breaches of trust will result in accountability and penalties.

Article 29 Any violation of this regulation regarding the use of research funds will result in disciplinary and legal actions by the university. Depending on the severity of the situation, penalties may include recovery of funds, warning interviews, public criticism, or orders for rectification within a specified period. If disciplinary or legal violations are suspected, the case will be referred to the disciplinary inspection, supervisory, or judicial departments for further processing.

Chapter VI Supplementary Provisions

Article 30 Funds for research platforms at national, provincial, or municipal level shall be managed in accordance with the relevant regulations issued by the supervising authorities. In the absence of such regulations, this policy shall apply by reference.

For all types of research projects and platforms established by the university, fund management shall be carried out in accordance with this policy.

Article 31 During the implementation of this Regulation, if the relevant national, provincial and municipal policy documents are updated, the latest policy and regulation shall be automatically applied in the implementation of this Regulation. The funding allocated for lump-sum budget projects by the approval authority shall be managed and implemented in accordance with the relevant guidelines issued by the approval authority.

Article 32 This Regulation shall take effect from the date of its issuance. Any existing university policies or regulations that conflict with this Regulation shall be superseded by this Regulation. The previous version of the *Wenzhou-Kean University Regulations on Research Fund Management (2023 Revised Edition)* (WKU DaFa [2023] No. 36) is hereby repealed.

Article 33 The Office of Research and Sponsored Programs and the Office of Finance are responsible for the interpretation of this Regulation.