

温州肯恩大学文件

温肯大发〔2023〕63号

关于印发《温州肯恩大学财务报销管理办法》的通知

各部门、各学院：

《温州肯恩大学财务报销管理办法》已经 2023 年第十一次党政联席会议审议通过，现印发给你们，请遵照执行。

附件：《温州肯恩大学财务报销管理办法》

温州肯恩大学

2023 年 11 月 27 日

温州肯恩大学财务报销管理办法

第一章 总则

第一条 为加强学校内部管理，规范费用报销程序，根据《中华人民共和国会计法》《会计基础工作规范》《政府会计制度》等有关财经法律、法规和会计制度的规定，结合学校实际情况，制订本规定。

第二章 财务报销的一般规定和凭证要求

第二条 财务报销的基本要求

（一）学校财务报销全部使用网上报销系统，学校财务支出审批权限通过系统内置流程实现控制。

（二）线上审批完成后，经办人应将打印的“费用报销单”和所有纸质原始凭证及支持材料一起提交财务部办理报销。

（三）原则上单价或批量超过2万元的商品和服务采购应签订合同，特殊情况应书面说明不签订合同的原因。财务部应严格审核不签订合同的事由并做出审慎决定。禁止对应在同一供应商一次完成的采购进行分次报销或拆分供应商以规避签订合同。

（四）同一项经济业务原则上应“一单”或“一次性”报销，不得以规避相关采购管理规定或其他财务管理规定为目的的人为拆分同一经济业务。同一单位开具的多张连号发票（或同一单位同一时间开具的多张发票）视同一项经济业务，应一并报销，按累计金额计算，不得人为拆分，

但出差同行人员分别报销各自费用时，差旅相关发票连号不适用本条规定。

（五）采购物品应由采购人员以外的其他人员验收。如果学校采购管理部门已就相关采购业务设定规定格式的验收单，报销时应提交验收单；如没有规定格式验收单，物品验收人可以在纸质发票上签字，并注明“验收人”字样。

（六）每项开支应有经费来源并符合规定的开支范围及标准。

（七）报销人对业务的真实性、合法性负直接责任；相关费用所属的业务部门负责人对业务负监管责任；财务部门对报账手续的完备性及支出的合规性承担形式审核的责任。对虚假或不合法的报销凭证，财务人员应拒绝受理。对报销手续不完备、记载不准确、不完整的报销凭证财务人员应予以退回，并要求经办人按照有关规定进行更正、补充。

（八）支付方式原则上采用银行转账、电子支付渠道转账等可留痕的方式。如因特殊情况确需结算现金的，应提前一至两个工作日向财务部预约。领取现金的，领取人应在现金领用登记表上签字。

第三条 办理各类报销业务必须取得或填制真实、合法、有效的原始凭证。经办人应对原始凭证的真实性、有效性负责。报销人提交报销单时应将必要的附件电子版上传至财务报销系统。因电子档案归档要求，注意入库单、纸质发票等纸质原始单据应扫描为PDF格式上传。

第四条 外来原始凭证

（一）外来原始凭证的定义

外来原始凭证是指从学校外部获取的、记录了经济交易

或事件信息等用来证明交易或事件发生的合法性、真实性的重要文件，如发票、收据、合同、行政事业单位资金往来结算票据（以下简称“往来票据”）等。发票应符合税务部门关于有效发票的要件规定；往来票据应有省或市级财政部门统一印制的收据监制章并加盖财务专用章。小规模经营者、个体工商户等商品服务销售方无法自行开具发票的，可提供由当地税务部门代开的发票。

（二）外来原始凭证的填写要求

1. 必须注明单位名称、日期、经济业务内容、数量、单价、金额、填制人等。

2. 在中国国内取得的发票或往来票据抬头必须为学校中文名称“温州肯恩大学”，不能写个人名字（实名制交通票据、学历教育费用，以及特殊情况下的通讯费、住宿费等发票除外）。

3. 总计金额必须和数量、单价的乘积相符或和各项金额累计相加相符，大小写金额必须相符。

4. 外来原始凭证记载的各项内容均不得涂改、挖补。如凭证记载内容有错误，应当由出具单位重开或者更正，更正处应当加盖出具单位财务专用章或发票专用章；金额有错误的，应当由出具单位重开，不得在凭证上更正。

5. 报销时，如纸质原始凭证纸张小于A4型号，应将其平铺粘贴于A4纸上。

（三）纸质发票及实名交通凭证遗失的处理办法

纸质原始发票遗失的，须提供原开票单位出具的加盖财务专用章或发票专用章的证明（注明单据号码、金额、发票内容等相关信息），或加盖原开票单位财务专用章或发票专用章的发票复印件。上述文件由费用所属业务部门负责人签字同意后，

方可作为报销凭证。

遗失实名制交通凭证，应提供能证明确实购买了相关交通票据并乘坐了该交通工具的相关证明材料（如同时有航班/车次、出行日期及乘坐人身份信息的订单等），经费用所属业务部门负责人签字同意后，方可作为报销依据。

第五条 学校自制原始凭证的要求

（一）自制原始凭证是经办业务的部门或个人在执行或完成某项经济业务时所编制的内部原始凭证，包括纸质凭证和电子凭证。学校常见的自制原始凭证包括工资薪金发放清册、学生活动用品领用登记表、现金领用登记表、入库单等。

（二）自制纸质原始凭证要求各项基本要素完整，金额填写无误，不得涂改，金额一经涂改该凭证无效，需重新填写。自制电子原始凭证要求凭证要素信息正确完整，如审核时发现有误需重新编制。

第六条 票据的报销时限

业务完成后应及时办理报销，原则上应在业务完成后一个月内报销。外部票据最长报销时效为出票后6个月，但前一日历年出票的票据，最晚应在次年3月31日前提提交至财务部报销。超过报销时限提交的票据不予接受。

第三章 日常经费的报销

第七条 差旅费

（一）人员出差应事先申请，并依学校相关授权规定，经有权审批的上级领导审批。

（二）参加会议的差旅费报销，须提供会议通知。

（三）差旅费报销的具体标准，按照学校差旅费开支规定执行。本校学生经批准参加招生宣传等学校公务活动、在

科研项目经费列支的学术会议或调研活动，差旅费报销标准参照学校一般员工标准执行。本校学生代表学校到市外参加比赛的，如果各级政府部门已经规定了相关赛事的食宿标准，按相关标准执行；其他情况学生交通费、住宿费参照一般员工差旅标准执行，不发放差旅补贴。

（四）使用同一经费的同行人可以各自提出差旅申请和报销，也可以由其中一人处理同行人的申请与报销。使用不同经费的差旅同行人员应分别提出差旅申请和报销。分开报销的，应分别开具相关发票，不得将两单费用开在同一张发票上。

第八条 公务接待费

公务接待费用在预算额度内按学校公务接待管理规定报销，采用转账方式支付（POS刷卡或电子支付）。接待用餐报销应附相关审批资料。

第九条 会议费

会议是指学校主办或承办的各类会议。会议费包括会议场地租赁费、交通费、住宿费、与会议有关的印刷费等。会议费用报销时，须提供与会人员签到表、会议通知和经批准的会议预算表。报销人应在会议结束后及时汇总报销。

第十条 因公出国（境）费用

因公出国（境）费用是指因学校公务需要到国（境）外短期出差产生的差旅等费用。

（一）出行方式及相关要求

1. 因公出国（境）团组

因公出国（境）根据学校相关工作要求，采用团组或持个人护照出行两种方式。因公出国（境）团组是指中方行政人员按规定持公务护照赴国（境）外执行公务的团组。在中

国（境）外费用开支除伙食费和公杂费按本条所明确标准外，参照财政部门颁发和更新的《因公临时出国（境）人员费用开支标准和管理办法》（以下简称“因公出国（境）开支标准”）的相关标准执行。

参加跨部门的出国（境）团组，相关出国（境）费用根据组团方要求进行报销。

因公出国（境）人员报销天数必须以任务批件上注明的期限为限，因特殊情况延期的须提供相应审批资料。

2. 持私照出国（境）公务

不符合政府部门团组出行的国际差旅，履行校内审批程序后，可以持私照出访。持私照出国（境）办理公务的，相关费用按本条所列标准执行。

（二）费用

1. 因公出国（境）差旅在国（境）内费用按国内差旅标准报销，在国（境）外伙食费和公杂费等包干使用，根据境外目的地及停留天数分段计发，境内外衔接段应做好区分。

赴美国肯恩大学办理公务的，30天以内（含），伙食费、公杂费等包干费用按财政部门公布的因公出国（境）开支标准的60%计发；超过30天的，从第31天开始按因公出国开支标准的30%计发。

赴美国肯恩大学以外的境外目的地，30天以内（含），包干费用按财政部门公布的因公出国（境）开支标准计发；超过30天的，从第31天开始按因公出国开支标准的50%计发。

2. 出国签证费、国际会议注册费等因出国境业务发生的必要费用凭有效原始票据据实报销，原则上其他个人境外开支不予报销。

3. 因公出国（境）团组航班由学校统一安排。持因私护

照出访的团组在获批后，按照最经济原则提供报价，可以自行购票，并于回国后凭票报销。

4. 因公出国（境）住宿由学校统一安排。持因私护照出访的团组在获批后，境外住宿可由出差人自行安排，并在回国后凭发票、收据、账单等资料在参照因公出国（境）标准内据实报销。

5. 因公出访人员应严格按照批准路线出访，不得私自更改路线，批准路线以外产生的费用不予报销。

6. 因公出国（境）团组根据归口管理部门提供的日程安排和出国任务批件，出访前可以预支相关费用，回国后凭实际票据等材料办理核销手续。持私照出国（境）伙食费与公杂费于回国后报销领取。

7. 必须提前支付给主办方的会议注册费等可以在出国（境）前凭有效会议通知等资料预支。

第十一条 教职工学习、培训费用

（一）参加国内非学历学习和培训须按照学校培训管理制度规定事前审批，费用报销须附培训通知等佐证材料。

（二）因公短期出国培训，是指学校选派各类专业技术人员和管理人员到国（境）外进行90天以内（不含90天）的业务培训。经学校批准参加境外短期培训的人员，往返交通费和境外住宿费、伙食费、公杂费及其他费用按临时因公出国（境）费用报销要求处理，培训费、资料费等相关合理费用凭票据和支付凭证按实报销。

第十二条 采购货物

（一）一般物料：各种报销凭证上的购物名称须清楚明了，不能笼统填写“办公用品”“文具”“电脑配件”“消耗品”“日用品”“材料”“食品”“礼品”等字样；购物

品较多，发票无法一一写明的，须附供货单位出具的销货清单，清单应加盖出票单位财务专用章或发票专用章。因合理理由需向自然人购买农产品、动植物等零星小额物资，销售方无法提供正式发票的，应取得税务局代开发票。

网购物品报销需提交网购订单支付信息及收货人信息打印件，且订单信息要与发票上基本信息一致。

（二）低值耐用品

低值耐用品指单价在500元以上（含500元）但又达不到固定资产标准的，使用年限在一年以上并在使用中保持原有物质形态的物品。低值耐用品报销需提供入库单。

（三）固定资产

固定资产是指使用年限在一年以上并在使用中保持原有物质形态，单价在1000元以上（含1000元）的房屋及构筑物，设备，家具、用具、装具及动植物。图书馆购置的馆藏图书作为固定资产管理。固定资产报销需提供入库单。

（四）软件

采购或开发使用期限超过一年、单位价值在1000元及以上的软件，应作为无形资产登记入库。

第十三条 车辆运行费用

（一）车辆运行费用包括保险费、车船税、年审费、燃油费、保养费、维修费、洗车费、路桥费、停车费等车辆运行相关费用。

（二）路桥费、停车费可以由驾驶员各自按月报销。

（三）维修费、洗车费可以定期汇总报销一次，其中维修费报销时需提供车辆保养维修申请表、维修结算单等作为依据；洗车费报销时需提明细清单，包含日期、车牌号、金额、驾驶员签名等信息。

（四）油卡定车使用，采取预充值的方式，每次油卡充值前需提供上期油卡使用明细台账以及卡内余额等信息。

第十四条 印刷费

1000元以上（含1000元）的校外印刷费用报销时，须附印刷明细清单，清单加盖对方财务专用章或发票专用章。

第十五条 市内交通费

报销凭证上需简要注明出发地、目的地以及用车原因。使用同一辆市内出租车连号发票如果不能合理说明原因，不得报销；网约车发票还需提供网约车平台订单信息作为报销依据。

第四章 人员经费

第十六条 工资薪金

（一）教职工工资、加班费、津贴、奖金、各类补贴等，应按有关文件、合同和学校规定办理，每月由人力资源部编制发放（支付）清册，人力资源部负责人会同财务部负责人审核。

（二）工资薪金的发放采取转账发放形式，不直接发放现金。

第十七条 校外人员劳务费

（一）校外人员劳务费标准应符合学校相关规定的标准。

（二）报销人须在报销事由里注明劳务发生的时间、内容。讲课费、讲座费和评审费需注明职称职务，外聘教师课时费需提供计算依据，如：课时数量、课时单价等信息。专家评审费报销应有专家本人签字的评审意见，特定业务有固定格式的可以使用本部门特定评审意见表，应至少包含专家信息、评审事项、专家意见和签字等因素，没有固定格式表

格的，可以使用《温州肯恩大学通用评审表》模板。

（三）报销人须准确填写收款人信息（姓名、身份证（护照）号码、账号、银行联行号、金额等要素）。

（四）劳务费原则上一律发放至劳务提供者本人银行账户。因特殊情况确需由他人代领的，需说明情况并经业务部门负责人和业务分管校领导批准同意，方可发放。代领的劳务费，需取得收款人本人亲笔签收单或其他可证明已实际交付的资料。

第十八条 学生奖助学金的发放

（一）学生奖助学金需根据相关规定的标准发放。

（二）学生奖助学金以银行转账方式汇入学生本人账户，不直接发放现金，因特殊原因需汇入他人账户的，应说明原因并提供相应支持材料。

第五章 其他经费的报销

第十九条 工程费用

（一）校园建设项目经费按照专款专用原则，在校园基建账户列支；其他工程费用应在学校日常运行账户列支。

（二）工程项目应签订合同，在合同中明确质保金条款。

（三）预支工程款时，应提供合同、工程预算书以及合同约定的其他相关资料；工程竣工验收后报销工程费用时，应提供工程结算书、发票、验收资料。合同金额为5万元以上的，工程结算书须经有资质单位审价。

（四）达到政府采购标准的工程项目应按照政府采购相关规定和程序办理。

（五）已竣工投用的建筑工程，应及时办理转固移交手续。

第二十条 学生活动经费

学生活动经费指学生活动的必要材料和服务支出，开支范围包括印刷费、活动耗材、交通费、租赁费、劳务费等。不得使用学生活动经费采购家具设备。学生活动所采购的物料费用报销时需提供领用人签字的《物料领用登记表》、学生活动方案、已经过有权审批人批准的《活动预算表等材料，有发放奖金或奖品的，应提供评奖结果相应文档资料。学生活动费须专款专用，不得用于与学生活动无关的事项。

第六章 退款、个人借款及预付款

第二十一条 退款

（一）退还学生学费、住宿费和代管费，应根据学校相关管理规定履行审批手续，并提供费用结算清单办理。

（二）员工因离职申请退还押金，应先根据学校相关规定履行离职手续，凭手续完成的资料办理押金退还手续。如因特殊情况确需现金支付的，须提前2个工作日向财务部预约。

（三）其他押金、保证金的退还，对方须退回原收据，无法退还原收据的，须出具对方单位正式的收款收据，收据注明退款内容。

第二十二条 预付款的办理

（一）经办人必须是本校员工。

（二）购买商品服务如需预付款项，应直接转账到商品服务提供方。在极特殊情况下确实需要经办人先个人借款的，应说明原因并经财务部负责人同意。

（三）购买商品服务预付款的办理须附能证实预期交易的文件资料，如合同、供应商提供的报价单等。

（四）预付款应按预支用途使用，在货物或服务交付后及时核销。

第七章 财务结算方式的有关要求

第二十三条 财务结算包括现金结算、转账结算两种付款方式。现金支票等同现金结算；转账结算包括网银转账、电汇、转账支票、POS刷卡、第三方平台支付等支付方式。

第二十四条 除下列情况可以采用现金支付方式外，其余结算应采用转账方式支付。

1. 在中国境内短暂停留且无境内银行卡的非居民的劳务费等；
2. 其他确需现金支付的个人劳务费支出。

第二十五条 除零星小额物品采购，货物和服务采购款应直接向供应商转账支付。学校员工个人先行支付的，原则上应采用电子支付方式或刷卡方式，报销时附电子支付记录/POS刷卡回单等足以证明交易真实性的资料报销。打印在光敏纸或热敏纸上的POS刷卡小票在提交报销时应复印到A4纸张上，以防日久褪色。

第八章 生效

第二十六条 本办法自颁布之日起实施，《温州肯恩大学财务报销暂行规定》（温肯大发〔2020〕8号）、《温州肯恩大学学生因公差旅报销规定》（温肯大办〔2016〕5号）同时废止。本办法由财务部负责解释。

Financial Reimbursement Management Measures of Wenzhou-Kean University

Chapter One General Provisions

Article1 These measures are formulated in order to strengthen internal control, standardize expense reimbursement procedures, and obey relevant financial laws, regulations, and accounting standards such as the "People's Republic of China Accounting Law," "Accounting Basic Work Standards," and "Government Accounting System," with the actual situation of the university taken into consideration.

Chapter Two General Principles and Voucher Requirements for Financial Reimbursement

Article2 General Requirements for Expense Claims and Reimbursements

2.1 All expense claims shall be processed through the online reimbursement system with a built-in control over the authorization and approval workflow.

2.2 Upon the completion of the online approval procedure, the applicant should submit the printed "Expense Reimbursement Form" to the Office of Financial Services for reimbursement, together with all original paper vouchers and supporting documents .

2.3 Generally goods and services with a unit price or the total amount exceeding RMB 20,000 should be procured with contracts. In special circumstances where contracts are not applicable, a description of the circumstances should be submitted as an attachment in the online system. The Office of Financial Services should scrutinize the documentation and make prudent decisions. Purposeful split of a purchase order to avoid entering into a contract is not acceptable.

2.4 Generally, expenses of different items of similar nature for one event should be filed for claim altogether. It is not allowed to split the procurement between multiple vendors or into separate orders with the purpose of eluding procurement regulation or other financial rules. Multiple invoices (or Fapiao) with consecutive reference numbers issued by the same entity (or multiple invoices issued by the same entity at the same time) are considered one single procurement transaction and should be claimed as a whole, with the amounts added up. The invoices with consecutive

numbers should not be filed for claim of expenses separately, with the exception of travel expenses of co-travelers. When the individuals go on the same business travel claim for their own expenses separately, consecutive numbers of the travel expense invoices do not constitute a violation of the above-described rule.

2.5 An acceptance inspection of goods procured should be conducted by an individual other than the handling person. If a fixed-format acceptance inspection form provided by the office in charge of procurement is available, the form should be attached to the claim documentation, otherwise, the person conducting the acceptance inspection may sign on the hard copy of invoice, marking “accepted”.

2.6 Each expenditure should have a funding source and must comply with the specified expenditure scope and standards.

2.7 The applicant takes direct responsibility for the authenticity and compliance of the transaction; the head of the budget holding office/college should be responsible for supervising the transaction. The Office of Financial Services takes the responsibility of formal review of the documentation to ensure its completeness and compliance. reimbursement vouchers, the Office of Financial Services should deny false or illegal documentation. Incomplete or inaccurate documentation, or expense claims of inadequate procedures should be returned to the applicant for correction or completion of procedures.

2.8 Payment should generally be made through traceable methods such as bank transfers or electronic payment platforms. If cash settlement is necessary due to special circumstances, the applicant should contact the Office of Financial Services one to two working days prior to the payment. A Cash Receipt Register signed by the cash recipient should be submitted upon the delivery of the cash.

Article3 Valid original vouchers must be obtained or created for the expense claims. The applicant of an expense claim is held accountable for the authenticity and validity of the original vouchers. When submitting the reimbursement form, the applicant should upload the necessary attachments in electronic format to the financial system. To meet the electronic archiving requirements, please scan required hard copy documents such as asset warehousing receipts and paper-based invoices into PDF format for uploading.

Article4 Requirements for External Original Vouchers

4.1 Definition of External Original Voucher

External original vouchers refer to the documents obtained from external sources that record transactions or details of an economic event to serve as the proof of legitimacy and authenticity of the transactions. The form of external original vouchers includes invoices, receipts, contracts, and fiscal vouchers, etc. Invoices should bear the elements as stipulated in relevant tax laws. Small-scale business or individual business owners who cannot issue invoices by themselves may provide invoices issued by the local tax authorities.

4.2 Requirements on External Original Vouchers

4.2.1 The following information is required: the name of the issuer, issuing date, transaction summary, quantity, unit price, and total amount.

4.2.2 The title of the invoices obtained within China must be the university's name in Chinese characters, "温州肯恩大学" instead of an individual's name (except for real-name tickets of transportation or, under extraordinary circumstances, the communication bills and tuition invoices for degree program).

4.2.3 The total amount must match the product of quantity and unit price or the sum of all amounts, and the amounts in words and figures must match.

4.2.4 No content on external original vouchers may be altered or patched. If there are errors in the content of the voucher, it should be reissued or corrected by the issuing unit, and the correction should be stamped with the financial stamp or invoice stamp of the issuing unit. When an error occurs in the amount, the voucher must be reissued.

4.2.5 Hard copies of the original vouchers in smaller sizes than A4 should be tiled to A4-size paper.

4.3 Handling of Lost Paper-based Invoices and Real-Name Transportation Vouchers

If a paper-based original invoice is lost, a certification by the issuing unit should be submitted, bearing its financial stamp or invoice stamp and noting the invoice number, amount, and the item. Alternatively, a carbon copy of the invoice bearing the vendor's financial stamp or invoice stamp is acceptable. The above substitution documentation should be signed by the head of the budget owning office/college

before submitted for expense claim.

When an original real-name transportation voucher is lost, appropriate proof for the authenticity of the purchase and travel is required. An example of valid proof is the booking order including the information of flight number, train number, travel dates, and passenger identification. The documentation should be signed by the head of the budget owing office/college.

Article 5 Requirements on Internally Generated Vouchers

5.1 Internally generated vouchers refer to the hard copy or electronic vouchers created by the units or individuals within the university in fulfilling its responsibilities. Common forms of internally generated vouchers include payroll, material requisition, cash receipt register, and warehousing receipts, etc.

5.2 All primary items in an internally generated voucher should be filled in, with accuracy in amounts. An internal voucher is invalid if altered in amount. Electronic internal vouchers must be accurate and complete in all required elements.

Article 6 Timeliness of Expense Claim

Reimbursements should be submitted in a timely manner after the completion of the transaction, generally within one month. The maximum time margin is six months, but the invoices issued in one calendar should be submitted to the Office of Financial Services by the end of March the following year. Outdated invoices are not accepted.

Chapter Three Reimbursement of Daily Expenses

Article 7 Travel Expenses

7.1 Prior approval and authorization is required for travel.

7.2 Claim of travel expenses for attending a meeting must be accompanied by a meeting notification/invitation.

7.3 The standards of travel expenses shall be executed in accordance with relevant travel policy of the university. When a student goes on a university business such as student recruitment, or if a student's academic travel cost is covered by a

research project, the travel standards for ordinary staff should apply. When a student is sent to participate in a competition outside of the city of Wenzhou, if there is a fixed expense standard set by the government, such standard prevails, otherwise, the transportation and hotel costs are reimbursed with reference to the employee's standard upon receipts without meal or miscellaneous allowances claimed.

7.4 When the travel costs of all co-travelers are covered by the same budget item, each may file his/her own expense claim, or one of them can claim for all. When the costs of multiple co-travelers are covered by different budget items, travel expense claims should be filed separately. In this case, each applicant should obtain the invoices for his/her own cost.

Article 8 Reception Expenses

Reception expenses should be compliant to the relevant rules and policies of the university, and an annual budgetary limit for reception is executed. Non-cash payment methods (POS card swipe or electronic payment) must be adopted in incurring the reception expenses. Appropriate approval documentation is required in expense claim for reception expenses.

Article 9 Conference Expenses

Conferences refer to various types of conferences hosted or organized by the university. Conference expenses include venue leasing, transportation, accommodation, and printing etc. Meeting notice, sign-in sheet, and pre-approved budget plan of the meeting must be provided for expense claim. The expense claim should be filed in a timely manner after the conference.

Article 10 Expenses of Overseas Travel

Expenses of overseas travel refer to the costs incurred for short-term business trips outside of China's mainland.

10.1 General Rules for Different Modes of Travel

10.1.1 Official Delegations with Passports for Public Affairs

There are two modes of overseas business travel: with a passport for public

affairs or with a private passport. When a delegation travel with the passports for public affairs upon the approval documentation from the government, they should follow the standards stipulated in the short-term overseas business travel regulations issued and updated by the government, with the exception of some meal allowance and miscellaneous allowance as defined in this article.

When a university delegation goes on an overseas travel jointly with representatives from other entities, the expense standard should be aligned with that of the organizing entity.

The period of expense claim coverage should be the same as that is specified in the Overseas Travel Assignment issued by the government. Any extension due to extraordinary circumstances must be verified by additional approval documentation.

10.1.2 Overseas Travel with Private Passports

Overseas travel falling outside of the scope of governmental approval may be taken with a private passport. An internal approval procedure is required for such travel, and the travel standards are stipulated as follows.

10.2 Expenses

10.2.1 Domestic travel standards should apply to the domestic part of the trip. Package rates are adopted for meal allowance and miscellaneous allowance during the international part of the travel, with reference to the destinations and lengths of stay. The domestic part and the international part of one trip should be properly differentiated.

On the business trips to Kean University, USA, meal allowance and miscellaneous allowance amount to 60% of the municipal government's published package rates during the first 30 days, and amount to 30% of the rates starting from the 31st day.

On the business trips to the destinations other than Kean University, USA, the municipal government's published package rates on meal and miscellaneous allowances are adopted during the first 30 days, and 50% of the rates are used starting

from the 31st day.

10.2.2 Expense on visa, conference registration fees, and other necessary expenses incurred for the overseas business travel should be reimbursed based on valid original receipts. Other personal expenses are not reimbursed.

10.2.3 Flights of the delegations with the passports for public affairs are arranged collectively by the university. Those who travel with personal passports may book their own flight, after their travel is approved. They may pay out of their pocket for the flights on the most economic principle and claim for reimbursement after return.

10.2.4 Accommodation of the delegations with the passports for public affairs is arranged collectively by the university. Those who travel with personal passports may book their own hotel, and claim for reimbursement within the travel standards upon submission of supporting documentation after return.

10.2.5 Travelers should adhere to the approved itinerary of their overseas travel. Expenses incurred because of a detour are not reimbursed.

10.2.6 Cash advances are allowed only for the delegations traveling with the passports of public affairs and are paid upon the Overseas Travel Assignment and business agenda prepared by the functional office handling the formalities. The advances should be written off upon return from the trip.

10.2.7 The conference registration fees, if required to be paid to the organizer prior to the trip, may be remitted upon valid documentation such as conference invitation.

Article 11 Training Expenses

11.1 Participation in inland non-degree programs is subject to prior approval in accordance with the university's training policy and notice of the program is mandatory documentation for expense claim.

11.2 Short-term overseas training programs are those of a length within 90 days. Travel costs related to a short-term overseas training program should follow the overseas business travel standards, and training fee and learning material cost should

be claimed upon submission of the receipts and bank statement of payments.

Article 12 Expense Claim for Procurement of Goods

12.1 Materials and supplies: a list of the specific items purchased should be displayed on the invoice instead of vague descriptions like "office supplies," "stationery," "computer accessories," "consumables," "daily necessities," "materials," "food," "gifts," etc. If the list is too long to be fully displayed on the invoice, a sales list produced by the supplier should be attached, bearing the financial stamp or invoice stamp of the vendor. Procurement of agricultural products, animals, and plants from a natural person for justifiable reasons, in which case the individual is unable to issue an invoice by himself/herself, an invoice issued by the tax authorities should be submitted instead.

For online purchases, the online order displaying the payment record and shipping address is required, and the order information should be consistent with the information on the invoice.

12.2 Low-value Durable Goods

Low-value durable goods refer to the goods of a unit price of RMB 500 yuan or above yet less than the criteria for fixed assets, with a service life over one year, during which the physical form remains the same. A warehousing check-in receipt is mandatory for expense claim of low-value durable goods.

12.3 Fixed Assets

Fixed assets refer to buildings and structures, equipment, furniture, utensils, fittings, animals and plants with a unit price of RMB 1,000 yuan or above and a service life over a year, during which its physical form remains the same. Library collection of books are assumed as fixed assets. A warehousing check-in receipt is mandatory for the expense claim of fixed asset.

12.4 Software

A software purchased or developed with a lifespan of one year or above and a unit price reaching RMB 1,000 yuan is assumed as intangible assets.

Article 13 Vehicle Expenses

13.1 Vehicle expenses include insurance premium, vehicle and vessel use tax, annual inspection fees, gasoline, maintenance and repair, cleaning, road and bridge tolls, parking, and other expenses relevant to maintaining vehicles.

13.2 Road and bridge tolls and parking fees may be claimed on a monthly basis by the respective drivers.

13.3 Maintenance and car wash fees can be summarized and claimed quarterly, of which the claim of maintenance expense should be supported with a maintenance and repair application should be filed and documents of settlement, and cleaning expense should be supported by a detailed list showing service dates, license plate number, amount, and driver signatures.

13.4 Each prepaid gasoline card is designated to one vehicle, and a statement of the recharge record and standing balance should be provided for a recharge.

Article 14 Printing Expenses

A detailed printing list with financial stamp or invoice stamp should be submitted for an expense claim of printing expenses above RMB 1,000 yuan,

Article 15 Local Transportation

The departure and destination point, and the reason for the transportation should be noted on the documentation as justification of the expense claim. The invoices with consecutive numbers from one taxi ride will be questioned and denied without proper reason. An order record downloaded from the platform should be submitted for an expense claim of online ride-hailing service.

Chapter Four Personnel Expenses

Article 16 Salary and Wages

16.1 Regular salary, overload, subsidy, allowance, bonus, and other remuneration to employees should be processed in accordance with relevant policies, contracts, and regulations of the university. Payroll is prepared by the Office of Human Resources

on a monthly basis, and jointed reviewed by the head of HR and the head of Finance.

16.2 Remunerations should be paid via bank transfer instead of cash payment.

Article 17 External Casual Labor Expenses

17.1 Rates for casual labor are stimulated in the relevant regulations of the university.

17.2 Time and content of the service should be specified in the description of expense claim for casual labor. Among the casual labor costs, adjunct payment, lecture fee, and review fees should be claimed with a note on the professional title and position. Course schedules and price per learning hour should be provided as justification of the amount claimed. The assessment documentation bearing the reviewing experts' signature and summary of opinions should be filed for expense claim of casual labor. The applicant may use the fixed-format assessment report regularly used by their unit, which should include the information of the expert IDs, the assessed issue, the conclusion and the experts' signatures. Alternatively, the General Assessment Record of WKU template may be used.

17.3 The applicants must accurately fill in the information of the payee's to make sure correct remittance, including name, ID/passport number, bank account number, bank branch code, and amount, etc.).

17.4 Payment for casual labor should generally be paid directly into the payee's bank account. In cases of special circumstances where the casual labor provider entrusted another person to collect the payment, an explanation should be provided for justification, with the extraordinary settlement method being approved by the head of the functional office/college and the supervising cabinet member of the line. In this case, a receipt signed by the service provider or other proof of actual delivery of the cash should be provided.

Article 18 Disbursement of Student Scholarships and Financial Aid

18.1 Student scholarships and financial aid should be disbursed in accordance with the standards specified in relevant regulations.

18.2 Student scholarships and financial aid should be transferred directly to the student's own bank account. If the remittance is to be made to another person's bank account, justification documentation should be provided.

Chapter Five Other Expenses

Article 19 Engineering and Construction Project

19.1 Per the earmarked fund principle, campus construction funds should be accounted to the construction fund, and other engineering and construction projects should be accounted to the operation account.

19.2 Formal contracts are required for all engineering and construction projects, and quality guarantee terms should be clearly defined in the contract.

19.3 When advance payment is required for an engineering or construction project, supporting documentation should be submitted, including the contracts, the project budget, and other related materials specified in the contract. Settlement upon the completion and acceptance of the project service should be supported with a project statement, relevant invoices, and acceptance documentation. The project statement should be audited by a qualified intermediary agent, if the amount of the engineering or construction project exceeds RMB 50,000 yuan.

19.4 Projects reaching the threshold of government procurement standards should be handled in compliance with the government procurement regulations and procedures.

19.5 The buildings and structures resulting from completed construction projects should be documented, inventoried and accounted for in a timely manner.

Article 20 Student Activity Expenses

Student activity expenses refer to necessary materials and service costs incurred in student activities, including items such as printing, materials, transportation, rental and casual labor etc. Furniture and equipment are not covered in student activity expenses. When claiming expenses for materials purchased for student activities, the

applicant must provide a signed "Materials Requisition Form", the student activity plans, and an approved detailed budget for the activity in question. When prizes or awards are involved in an activity, documentation of the prizes or awards should be provided. Student activity funds should be used exclusively for their intended purpose, not for unrelated matters.

Chapter Six Handling of Refunds and Prepayments

Article 21 Refunds

21.1 Refunds of student tuition and fees should follow the approval procedures specified in the university's relevant regulations and supported with billing and collection details.

21.2 Refund of deposits because of the separation of the employees should be followed by the completion of exit procedure and supported with relevant documentation. Under the circumstances where a cash payment is appropriate, an appointment with the Office of Financial Services should be made two work days in advance.

21.3 A request for a refund of any other kind of deposit should be supported by the original receipt issued by the university. If the original receipt is not available, a receipt of payment with an official stamp or signed on-site should be provided instead, with the refund details noted on it.

Article 22 Prepayment

22.1 The person handling prepayments must be an employee.

22.2 Prepayment for the purchase of goods or services should be made directly to the supplier. In extremely special cases where cash advance is necessary and appropriate, it must be justified and approved by the head of the Office of Financial Services.

22.3 Authenticity documentation should be submitted for a request for prepayment, for example, contracts or official quotations etc.

22.4 Prepayments should be used for the specified purposes and settled in a timely manner after completion of the delivery of goods or services.

Chapter Seven Financial Settlement Methods

Article 23 Financial settlement includes two payment methods: cash settlement and bank transfer. Cash check is equivalent to cash settlement, while bank transfer settlement includes online banking, telegraphic transfers, transfer checks, POS card payments, third-party platform payments, etc.

Article 24 Except for the following cases where cash payment is allowed, all other settlements should be made by bank transfers.

24.1 Payment of casual labor, to non-residents who are temporarily staying in China and do not have a Chinese bank account.

24.2 Casual labor payments that must be paid by cash for extraordinary reasons.

Article 25 Except for sporadic small-scale purchase of goods, payments for the goods and services should be made directly to the vendors. When out-of-pocket payment is necessary and appropriate in accordance with the university regulations, it should be made by electronic payment or POS, with the bank statement or the POS receipt provided. POS receipts printed on photosensitive or thermo-sensitive paper should be carbon copied onto a piece of A4 paper to prevent fading over time.

Chapter Eight Validity

Article 26 These measures shall be implemented upon the date of issuance. The "Interim Regulations for Financial Reimbursement of Wenzhou-Kean University" (Wenzhou-Kean University Issuance [2020] No. 8) and the "Regulations on Reimbursement for Student Business Travel at Wenzhou-Kean University" (Wenzhou-Kean University Issuance [2016] No. 5) are hereby revoked simultaneously. The Office of Financial Services is responsible for the interpretation of this document.