

温州肯恩大学文件

温肯大发〔2024〕10号

关于印发《温州肯恩大学预算管理办法 (2024年修订)》的通知

各部门、各学院：

《温州肯恩大学预算管理办法(2024年修订)》已经2024年第二次党政联席会审议通过，现印发给你们，请遵照执行。

特此通知。

附件：温州肯恩大学预算管理办法(2024年修订)

温州肯恩大学

2024年1月23日

附件

温州肯恩大学预算管理办法

(2024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，落实学校各部门及学院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，结合学校实际，制定本办法。

第二条 预算管理包括预算编制、预算执行、预算监督三个方面。

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 学校预算每年编制一次，预算年度与财务年度保持一致。

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，向校务会或党政联席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，向学校各部门及学院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 校内各部门或学院承担编制本部门或学院预算、严格按照规定执行预算收支、不断提升预算绩效的责任；部门负责人或学院负责人为本部门或学院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，并对部门或学院预算执行负责。

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；部门及学院预算的编制应依据与学校发展目标一致的部门及学院年度工作目标的要求，并兼顾部门及学院发展的需要。

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：

- （一）财政拨款收入
- （二）上级补助收入
- （三）事业收入
- （四）经营收入
- （五）附属单位上缴收入
- （六）其他收入

第十四条 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。

第十五条 学校的预算支出分为运行预算与基础设施建设预算，其中运行预算包含人员经费支出、一般运行费用支出、专项运行经费支出，基础设施建设预算包含校园建设所发生的资本性支出。根据相关预算政策规定，运行预算与基础设施建设预算应分别编制与执行，专款专用。

（一）运行预算

1. 人员经费

人员经费指保障学校事业正常运转的各类人员费用支

出，包含与学校签订人事合同或劳动合同的教师及行政人员的工资、社会保险、福利、奖金及各项津贴支出。人力资源部为人员经费的归口管理部门。

2. 一般运行费用

一般运行费用是指学院和部门稳定地执行其基本功能所需要发生的商品、服务采购支出。教学单位的日常教学维持经费、非教学单位的综合行政费和部门业务费、培训经费均为一般运行费用。

3. 专项运行费用指学院和部门为完成某项具有特定目标的事项而专门申请的专款专用的经费。专项经费所支持的事项应与申请部门的职能相关，或属于学校特别指定由申请部门负责实施的特定事项。专项经费不应用于学院或部门基本运行相关费用。

（二）基础设施建设预算

基础设施建设预算是通过财政拨款或自筹方式获得资金以支持校园建设的专项经费。基础设施建设预算的编制与执行应以校园建设规划为依据，以工程进度计划为基础，包括土地获取、勘探设计、建筑工程费用、监理咨询、设备与安装、工程管理等与基础建设相关的支出。

第五章 预算编制与实施

第十六条 预算编制

（一）预算编制方式

1. 学校采用“上下结合”的预算编制方式，由学院或部

门提出预算需求及理由，经过若干轮沟通讨论，最终由学校领导层根据学校发展规划、年度重点工作以及收入预期确定预算方案。

2. 学校采用因素法与专项核定相结合的方式编制年度预算。一般运行费用以及与学生规模等因素直接相关的专项运行费用采用因素法分配，其他专项运行费用以及基建预算根据实际情况逐项核定。

3. 学校分别以3年和5年为周期滚动编制中长期预算方案，每年编制年度预算时将中长期预算同步向前滚动一年。

4. 学校根据业务及部门职能特点，对部分预算实行归口管理，由指定的归口管理部门统筹预算指标的分配。采用归口管理的具体预算项目由预算委员会审议确定。

（二）年度校内预算编制步骤

1. 准备阶段

在准备阶段，财务部应召开年度预算编制会议，说明预算编制工作要求。招生办提供下一年度招生计划，注册办提供在校生人数和拟毕业人数，人资部提供预测员工人数，相关数据发给各部门，作为年度预算测算基础。

2. 初次测算与沟通阶段

财务部按照因素法确定相关预算项目的限额，各学院和部门在限额范围内编制具体预算。已有预算项目的支出安排应符合部门职能和年度工作计划；新增预算项目应符合学校项目库规定及三重一大相关要求；未达到项目库及三重一大标准的新增项目应在预算初稿中注明立项要求。

部门预算初稿提交后，财务部进行初审，经过必要的沟通调整后，形成汇总意见提交预算委员会审议。

3. 审定与批准阶段

预算草案经预算委员会审定后提交校务会或党政联席会审议，通过后形成年度预算，由理事会审批后成为正式校内年度预算。在校务会或党政联席会审核通过后、理事会最终审批前，可预先下达学校运行和建设必要的费用指标。

年度预算方案审定后，各学院与部门应更新3年预算与5年预算，财务部应汇总后更新学校整体的中长期预算。

（三）与市财政局预算编制的对接

预算基础数据如招生人数及教职工人数等指标的预估时间节点应能满足市财政局预算编制时间进度要求。财务部在这些预算基础数据的基础上，结合历年实际财务数据与学校中长期预算，按市财政局要求填报年度预算数据。

第十七条 预算调整

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）教学维持经费和综合行政费可调剂用于本部门业务专项预算，由部门提出申请，依次经部门负责人、业务分管校领导审批后予以调整。部门业务专项预算不得调剂用于教学维持经费和综合行政费。

（二）培训经费预算不得与其他项目预算相互调剂，归口管理部门可以决定培训经费在部门间的调剂。

（三）定额核定项目内部的分项之间进行调剂，在预算总额保持不变的情况下，由部门提出申请，依次经部门负责人、业务分管校领导审批后予以调整。

（四）专项预算之间不允许调剂预算。

（五）专项预算经费调减预算金额的，由部门提出申请，说明原因，依次经部门负责人、业务分管校领导、预算委员会主任审批后予以调整；调增预算金额且调增金额在预留机动经费额度内的，依次经部门负责人、业务分管校领导审核后报预算委员会审批；调增金额超过机动经费额度的，还应报理事会审议决定。因紧急特殊情况需临时调增预算的，应提交财务部审核，并经分管财务校领导同意，可以直接提交校务会或党政联席会审议。

（六）设备购置预算调整实施财务部与后勤与资产管理部协同管理，申请部门应先向后勤与资产管理部申请变更采购计划，采购计划变更审核通过后财务部再审核预算调整。

第十八条 预算执行

（一）各部门及学院应严格按照预算规定的支出用途使用资金。

（二）已经列入年度预算的活动在具体实施前应编制活动预算表，依财务开支审签权限由相应级别审签人批准后予以实施，活动预算表应在提起费用申请时作为附件。实际支出应与活动预算表相符。

（三）一般业务中发生的工作餐不纳入统筹管理，在学院教学维持经费和部门综合行政费列支，定期公示，各学院、

部门应从严控制工作餐支出。大型活动等专项经费如需列支来宾或工作人员工作餐，应纳入活动方案和活动预算，并经业务分管领导批准。

第六章 预算监督与绩效评价

第十九条 财务部定期向校领导、部门及学院通报预算执行情况，通过飞行检查的方式进行事后监督，对抽查的事项进行合规性和预算列支合理性的评估，并督促部门及学院采取措施解决预算执行中存在的问题。

第二十条 审计室将预算编制与执行列入审计检查范围，对各部门及学院预算责任的履行情况进行监督。

第二十一条 学校实行预算绩效考核制度，绩效考核办法另行规定。预算绩效考核结果纳入年度部门工作考核指标。

第七章 附则

第二十二条 本办法自发文之日起生效，《温州肯恩大学预算管理办法（2021年修订）》（温肯大办〔2021〕72号）同时废止。

第二十三条 本办法由财务部负责解释。

Interim Policy of Wenzhou-Kean University on Budget Management

(Revised in 2024)

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 departments and colleges, 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, budget implementation, and budget supervision.

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 aligns with the fiscal year.

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 Administration Meeting or the Cabinet 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 Finance 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 departments and colleges, 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 Finance 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 or college takes the responsibility of budget planning of its own, ensuring that each transaction conducted strictly follows relevant regulations, and continuously improving its budgetary performance. The head of the department or college 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 an extraordinary situation, in which case, 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 budgetary income is subject to centralized management, overseen by the Office of Finance. All incoming funds are systematically integrated into the comprehensive budgetary framework of the University. No department or individual is permitted to withhold, appropriate, or divert these resources.

Article 15 The university budget expenditure comprises of operation budget and infrastructure construction budget. The operation budget encompasses personnel expenditure, general operational expenditure and designated project expenditure. The infrastructure construction budget covers capital expenditures associated with campus construction. In accordance with relevant budgetary policies, the operation budget and infrastructure construction budget shall be prepared and implemented separately, ensuring funds are earmarked for their designated purposes.

(I) Operation Budget

- Personnel Expenditure

Personnel expenditure encompass a spectrum of costs essential for ensuring the smooth operation of the university, including salaries, social insurance, welfare benefits, bonuses, and various allowances for administrative staff and faculty members who have formalized employment contracts or labor agreements with the University. The Office of Human Resources is the centralized management department for overseeing personnel expenditure.

- General Operational Expenditure

General operational expenditure is expenditure incurred by colleges and departments in stably carrying out their basic functions, involving the procurement of goods and services. College operation expense for teaching units, department administrative expense and department overheads for non-teaching, as well as training expenses, all fall under general operational expenditure.

- Designated Project Expenditure

Designated project expenditure refers to fund specially applied for by colleges and departments to achieve specific objectives. The initiatives supported by these budgets shall be directly aligned with the functional responsibilities of the applying department or fall within tasks expressly assigned by the University for implementation by the applying department. Designated project expenditure is not utilized for covering the general operational expenses of colleges or departments.

(II) Infrastructure Construction Budget

- Infrastructure Construction Budget is a specialized fund obtained through fiscal appropriations or self-raising methods to support campus development. The compilation and execution of the infrastructure construction budget shall be based on the campus development plan and rely on project progress schedule. This encompasses expenditures related to land acquisition, exploration design, construction costs, supervision consulting, equipment and installation, project management, and other expenses associated with infrastructure development.

Chapter Five Budget Preparation and Implementation

Article 16 Budget Preparation

(I) Budget Preparation Methods

- The University adopts a "top-down and bottom-up integration" budgeting approach, where budgets are proposed by colleges or departments along with justifications. Through several rounds of communication and discussion, the final budget plan is determined by the university leadership based on the University's development plan, annual key initiatives, and expected revenue.

- The University employs a combination of factor-based allocation and specific designation to prepare the annual budget. General operating expenses and specialized operating expenses directly related to factors such as student enrollment are allocated using a factor-based method. Other specialized operating expenses and infrastructure budgets are determined item by item based on actual circumstances.

- The University adopts a rolling approach to formulate medium to long-term budget plans, with cycles of 3 years and 5 years. When preparing the annual budget, the medium to long-term budget plan is rolled forward by one year.

- Based on the characteristics of college or department functions, the University, implements centralized management for certain budgets. The designated central management department is responsible for coordinating the allocation of budget indicators. The specific budget projects subject to centralized management are deliberated and determined by the Budget Committee.

(II) Internal Budget Preparation

- During the preparation phase, the Office of Finance shall convene an annual budget compilation meeting to clearly define the requirements for the budgeting process. The Office of Admissions shall provide the enrollment plan for the next academic year. The Office of Registrar shall provide information on current student enrollment and anticipated graduation numbers. The Office of Human Resources shall provide the forecast number of staff. These relevant data are then distributed to each department, serving as the foundation for the annual budget estimation.

- During the initial estimation and communication phase, the Office of Finance determines the limits for relevant budgetary items based on the factor method. Each college and department then compile specific budgets within these limits. Expenditure arrangements for existing budget items should align with departmental functions and annual work plans. Newly proposed budget items should adhere to the regulations of the University's project repository and meet the relevant requirements of the "Three Principles and One Major". Newly proposed projects that do not meet the standards of

the project repository and "Three Principles and One Major" should explicitly state project approval requirements in the initial budget draft. After departments submit their initial budget drafts, the Office of Finance conducts preliminary reviews. Following necessary communications and adjustments, a summarized opinion is formed and presented to the Budget Committee for deliberation.

- During the approval and ratification Phase, the budget draft, after scrutiny and approval by the Budget Committee, undergoes further examination by the Administration Meeting or the Cabinet Meeting. Once approved, it becomes the annual budget, which is then formally approved by the Board of Directors, becoming the official annual budget of the University. Prior to the conclusive approval by the Board of Directors, essential expenditure indicators for the university operations and construction may be preliminary assigned. Following the approval of the annual budget plan, each college or department is expected to review and adjust its 3-year and 5-year budget projections. The Office of Finance will then consolidate and update the university's overall medium to long-term budgets.

(III) External Budget Preparation

- To ensure alignment with the budgeting process of the Municipal Finance Bureau, the estimated timelines for key indicators such as enrollment and staff numbers shall meet the schedule requirements of the municipal finance bureau's budget preparation. Based on these budgetary foundation data, the Office of Finance, in conjunction with historical financial data and the university's medium to long-term budget, submits annual budget plan as required by the Municipal Finance Bureau.

Article 17 Budget Adjustment

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.

- College operation expense and department administrative expense can be reallocated for department designated items, subject to application by the department. The adjustment shall be sequentially approved by the department head and the member of the University leadership in charge of the business. Department designated

items are not permitted to be reallocated toward college operation expense and department administrative expense.

- Training funds shall not be reallocated toward other budget items. The centralized management department has the authority to decide on the inter-departmental reallocation of training funds.

- Internal reallocation among sub-items within quota-approved projects can be made maintaining the total budget unchanged. Departments may submit applications for such adjustments, which shall be approved sequentially by the department head and the member of the University leadership in charge of the business.

- No transfers are allowed between designated items.

- In case of a reduction in the budgeted amount of a designated item, the department shall submit an application providing reasons. The application will then go through the approval process, including department head, the member of the University leadership in charge of the business, and director of the Budget Committee. If there is an increase in the budget amount, and the additional amount falls within the amount of contingency fund, the application shall be approved by the department head and the member of the University leadership in charge of the business before being submitted to the Budget Committee for approval. If the increased amount exceeds the amount of contingency fund, it shall be presented to the Board of Directors for deliberation and decision. In the event of an emergency or special circumstances requiring a urgent increase in the budget, the application can directly submitted to the Administration Meeting or Cabinet Meeting for review after being reviewed by the Office of Finance and approved by the University Leadership in charge of finance .

- Adjustments to the equipment procurement budget will be jointly managed by the Office of Finance and the Office of Logistics and Assets Management. The requesting department shall first apply to the Office of Logistics and Assets Management for changes to the procurement plan. After the procurement plan change is approved, the Office of Finance will then review the budget adjustments.

Article 18 Budget Implementation

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

- 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 detailed budget plan shall be attached when applying for expense in the financial system. The actual expenditures should align with the budget plan.

- Work meals incurred in general operations are not included in overall management but are disbursed from the college operation expense and the department administrative expense, with regular disclosure. Each college and department should strictly control work meal expenditures. If large-scale events or designated items need to cover guest or staff work meals, they should be included in the event plan and budget, and approved by the University Leadership in charge.

Chapter Six Budget Supervision and Performance Evaluation

Article 19 The Office of Finance regularly reports the budget implementation status to the University Leadership, functional departments and colleges. Spot checks are conducted through random inspections, assessing the compliance and the rationality of budget expenditures. The Office of Finance urges functional departments and colleges to take corrective measures addressing identified issues in budget execution.

Article 20 The Office of Supervision incorporates budget formulation and execution within the purview of audit inspections, meticulously overseeing the fulfillment of budgetary responsibilities across diverse departments and colleges.

Article 21 The University applies the system of budget performance evaluation, with specific methods for performance evaluation to be formulated separately. The results of the performance evaluation are incorporated into the annual department assessment indicators.

This Policy takes effect upon its official release in substitution of prior versions. Office of Finance is responsible for the interpretation of this policy.