

SYCF [2023] No. 27 Attachment 3:

**Management System of Shenzhen Institute of Advanced Technology,
Chinese Academy of Sciences Institute on Loan, Reimbursement, and
Payment
(Revised in 2022)**

Chapter 1 General

Article 1 To timely and accurately manage internal financial costs, meet the accounting and management requirements of Shenzhen Institute of Advanced Technology, Chinese Academy of Sciences (SIAT), further strengthen financial loan, reimbursement, and payment management, reasonably utilize funds, improve the approval system, this System is formulated in accordance with the Ministry of Finance's *Notice on Issuing the 'Accounting Basics Work Norms'* (CK ZI [1996] No. 19) and the *Internal Control Regulations for Administrative and Public Institutions (Trial)* (CK [2012] No. 21), referencing relevant regulations in Shenzhen, as well as practices of scientific research institutions and universities in Hong Kong, and considering the actual situation of the Institute.

Article 2 This System applies to all research institutes, department of public service for science and technology, and management departments of SIAT (hereinafter referred to as "each unit").

Article 3 Approval personnel at SIAT include: heads of various units, director assistants, deputy director, director, and authorized personnel.

Chapter 2 Loan Management

Article 4 According to the provisions of the Ministry of Finance's *Interim Measures for the Official Card Management of Central Budget Units* (CK [2007] No. 63), if settlement is made using an official card, it shall be within the credit limit of the official card, and loans shall not be processed in principle; expenditures exceeding the credit limit of the official card may be borrowed. For official loans, a standardized loan form must be filled out. Financial personnel handle loan procedures based on approved loan forms. Temporary staff, personnel from cooperative units, and students are not allowed

to borrow. If the borrowed amount is temporarily not needed for any reason, the borrower shall promptly return the borrowed cash or checks to the finance department to ensure the safety of funds.

Expenses such as instruments and equipment purchase, purchases of goods and materials, inspection test outsourcing processing, commissioned services, conference registrations, paper layouts, labor services, membership fees, conferences, receptions, visits, domestic and foreign travel, etc., that have been approved for loan, the loan officer in charge submits a loan request based on the approved approval form. After approval by the center (office) leader and unit leader, it is submitted to the financial asset management department for review. Payments that comply with the relevant institute regulations are made, and those that do not comply are returned.

Loan requests without approval procedures are submitted by the loan officer in charge to the center (office) leader and unit leader for approval. For $5,000 \text{ yuan} \leq \text{loan amounts} < 100,000 \text{ yuan}$, approval from the deputy director in charge is required, and for loan amounts $\geq 100,000 \text{ yuan}$, approval is required sequentially from the deputy director in charge and the director.

Article 5 The Department of Research Management and Public Service Platform for Science and Technology uniformly borrows equipment and materials, which complies with the procurement approval system of the Department of Research Management and Public Service Platform for Science and Technology and is reviewed by the center (office) chairman or authorized person. The library borrows funds uniformed to buy books below 3,000 yuan, which can be approved upon review by the head of the Department of Research Management and Public Service Platform for Science and Technology.

Article 6 The borrower is responsible for the custody of the borrowed cash or checks. The validity period of the check is within 10 days from the date of issue (including the date of issue). In case of loss, the finance department shall be notified promptly, and efforts shall be made to track it. The borrower is responsible for any economic losses caused by loss.

Article 7 After the loan is completed, reimbursement procedures must be completed promptly. The reimbursement period is within one month from the completion date of the loan matter. The Department of Finance conducts special clearing of inter-account funds every year, handles bad debts and accounts receivable formed due to historical reasons with verification of approval procedures in accordance with relevant regulations of the Ministry of Finance and competent departments. The Department of Finance regularly publishes or notifies relevant personnel of the loan situation. In case of overdue reimbursement without valid reasons, the borrower and the loan approval person bear the repayment responsibility. The finance department, together with the scientific research management department and the personnel management department, will take necessary measures, such as stopping their loan and reimbursement business, to recover the loan.

Article 8 In case the borrower is transferred or leaves the job, if there are outstanding amounts, the borrower's original center (office) shall designate a special person to jointly handle the handover procedures with the finance department and bear the responsibility for repayment. Otherwise, the finance department shall not sign opinions on relevant procedures.

Chapter 3 Reimbursement Management

Article 9 Expense reimbursement must be done using a standardized reimbursement form and original receipts. For original receipts with small amounts but large quantities, a summary expenditure reimbursement form shall be filled out; if the actual reimbursement amount is less than the face value of the receipt, an expenditure reimbursement form must be filled out according to the actual reimbursement amount.

Article 10 Original receipts used for reimbursement must be genuine and legal, and must be signed by the officer in charge, certifier, auditor, and approver before reimbursement. Incomplete or insufficient original vouchers may be returned by the finance department, requiring the officer in charge to supplement and correct them. The finance department has the right to refuse to accept original vouchers that are not genuine or legal, and in serious cases, shall report to the unit leader promptly. Copies of invoices cannot be used as reimbursement evidence.

Article 11 No content on the original voucher shall be altered; in case of errors on the original voucher, it shall be reissued or corrected by the issuing unit, and the correction shall be stamped with the seal of the issuing unit. If there is an error in the amount on the original voucher, it shall be reissued by the issuing unit, and corrections shall not be made on the original voucher. The full name of the unit must be filled in on payment vouchers such as invoices and receipts obtained from external sources.

Article 12 The expense standards for business trips and overseas expenses shall be implemented in accordance with relevant documents of the unit. Expenses exceeding the standard shall generally not be reimbursed. If there are special reasons, the officer in charge shall provide a written explanation, attach it to the reimbursement documents, have it reviewed and signed by the unit leader, approved by the institute leader, and then reimbursed.

Article 13 For the purchase of fixed assets, bulk special materials, and scientific research outsourcing fees, the finance department shall strictly handle reimbursement according to the terms and approval procedures specified in the contract.

Article 14 Reimbursement management for labor services

(I) For personal labor service fees, personal income tax shall be withheld and paid by the Division of Human Resources in accordance with relevant regulations of the tax department. When withdrawing labor service fees, the recipient must provide a copy of their ID or other valid identification, a domestic bank account number, and sign for receipt.

(II) To standardize the distribution of labor service fees, the following procedures must be followed: Except for those without a bank account in the country, in principle, laborers provide their debit card number (which can be from a different bank opened at different provinces) for direct deposit into their debit card. In cases of special circumstances for laborers, where funds are deposited into the bank card of a center assistant or finance secretary and then transferred to the laborer, a bank transfer slip must be printed and submitted to the finance department as an attachment for filing.

Article 15 No one may reimburse various expenses unrelated to work in the name of work. All incurred work expenses must be reimbursed with formal invoices. In case of loss of original vouchers, the person concerned shall obtain a copy of the invoice stub from the issuing unit, stamped with the seal of the issuing unit, and follow the procedures specified in the detailed rules for implementing the invoice management measures of the tax bureau before reimbursement. If the loss of the invoice is due to personal reasons, the individual shall bear the administrative penalty imposed by the tax department.

Chapter 4 Payment Management

Article 16 Approvers shall approve within their authorized scope, not approve reimbursements that exceed standards or scope, not exceed approval authority, and not split the same business expense. Officers in charge shall handle monetary transactions within their scope of duties according to the approved opinions of the approvers. For monetary transactions approved beyond the authorized scope by the approver, the officer in charge has the right to refuse and shall promptly report to the principal leaders.

Article 17 Approval authority

(I) For reimbursement of expenses such as instruments and equipment purchase, purchase of goods and materials, inspection test outsourcing processing, commissioned services, conference registrations, paper layouts, labor services, membership fees, conferences, receptions, visits, and domestic and foreign travel that require pre-approval:

(1) For non-project expenses: Amounts below 20,000 yuan are approved by the heads of each unit; amounts between 20,000 yuan (inclusive) and 100,000 yuan are approved by the heads of each unit and approved by the relevant deputy director in charge; amounts between 100,000 yuan (inclusive) and 1 million yuan are approved sequentially by the director; amounts above and 1 million yuan (inclusive) that have been approved through budget review are approved sequentially by the director; amounts above and 1 million yuan (inclusive) that have not been approved through budget review are approved by the director after the Institute Administrative Affairs Meeting deliberating and approving budget.

(2) For project expenses: Amounts below 100,000 yuan are approved by the heads of each unit; amounts between 100,000 yuan (inclusive) and 200,000 yuan are approved by the heads of each unit and approved by the deputy director in charge; amounts above 200,000 yuan (inclusive) and below 1 million yuan are approved by the director; amounts above 1 million yuan (inclusive) that have been approved through budget review are approved sequentially by the director; amounts above 1 million yuan (inclusive) that have not been approved through budget review are approved by the director after the Institute Administrative Affairs Meeting deliberating and approving budget.

(II) For reimbursements without pre-approval procedures: Amounts below 5,000 yuan are approved by the heads of each unit; amounts between 5,000 yuan (inclusive) and 100,000 yuan are approved by the heads of each unit and approved by the relevant deputy director in charge; amounts above 100,000 yuan (inclusive) and below 1 million yuan are approved sequentially by the director.

(III) Expenses of the senior heads of each unit shall be approved sequentially by the relevant deputy director in charge and the director according to whether they are project expenses;

(IV) When the senior heads of each unit go out, they can authorize a responsible person in their department to approve, and specify the authorization scope, or approve by the director assistant or deputy director in charge; finally, it shall be approved by the relevant deputy director in charge and the director.

Article 18 For expenses over 1,000 yuan, payments shall be made by check or company payment settlement in principle; for official expenses such as business trips, conferences, receptions, and purchases, the "official card" settlement system shall be implemented in accordance with the *Interim Measures for the Official Card Management of Central Budget Units* issued by the Ministry of Finance (CK [2007] No. 63). For overseas conference registration fees or paper registration fees required for publishing papers, payments above \$1,000 shall generally be made by overseas remittance through the finance department.

Chapter 5 Bylaw

Article 19 These Measures are interpreted by the finance department of the SIAT and is effective immediately upon promulgation. The original *Management System of Shenzhen Institute of Advanced Technology, Chinese Academy of Sciences Institute on Loan, Reimbursement, and Payment* (SYC ZI [2019] No. 13) shall be repealed simultaneously. Matters not covered in these Measures should be implemented according to national laws, regulations, rules and normative documents, and relevant rules and regulations of the SIAT (Shenzhen Institute of Advanced Technology should apply these Measures).