

学校预算管理制度	Policy for Budget Management
	Chapter I. General objective of budgeting
为加强学校财务管理，本着量入为出，事前控制的原则，合理配置办学资源，有计划地调配使用资金，保障和促进学校教育教学工作，结合学校实际，特制定本制度。	This Policy is formulated to optimize resources distribution and keep expenditure within the planned limits, and thereby strengthen the schools' financial management to support education.
一、预算编制总则	Chapter II. General principles of budgeting
学校预算实行“统一领导，分级管理，权责结合”的管理体制。遵循“量入为出、收支平衡”的原则，既要考虑学校教育事业发展和建设的需要，更要考虑到学校财力实现的可能性。预算编制必须坚持“收支两条线”管理原则。	In budgeting, Financial Department ultimately reports to one leadership, but the work is delegated to multiple levels of administration, and, for the power he/she is entrusted with, the administrator undertakes a corresponding level of accountability. The budget must be formulated in such a manner that expenditure is able to be kept within the limits set according to revenue, and that it embodies a balance between the schools' needs for development and its limited financial resources. Budgeting includes the budgeting of expenditure and that of revenue.
1、编制收入预算，要坚持积极稳妥的原则，根据学校的收费政策，结合学校的实际情况，尽可能排除收入的不确定因素，不将上年非经常性的收入作为预算年度的收入依据。收入预算的编制按来源测算，在编制政府补助收入时应根据有关政策法规及学生公用经费定额标准编列；在编制其他收入时，应根据实际情况和结合上年情况编列。预测学校全年收入，尽量避免赤字隐患。	<p>Budgeting of revenue</p> <p>Budgeting of revenue must be prudent, predicting the schools' revenue by referring to policies for tuition and other fees, but meanwhile considering the schools' realities to exclude all volatile incomes. (e.g., non-recurrent incomes of the last financial year should not be factored into the revenue budget of the present financial year.) Revenue shall be budgeted by the sources of the incomes. Budgeting of government's subsidies shall consist of those stipulated in laws and regulations, and the public fund calculated according to the number of the schools' students. Budgeting of other incomes shall fully consider the schools' realities and refer to the previous year's budgeting. Above all, revenue budgeting shall predict the schools' incomes accurately, so as to avoid deficits.</p>
2、编制支出预算，要坚持量入为出、统筹兼顾、保证重点、勤俭节约的原则，在确保正常运行开支的前提下，合理安排教学发展支出。	<p>Budgeting of expenditure</p> <p>Budgeting of expenditure must refer to potential revenue and be kept within the limits set thereby, prioritize important expenses, control unnecessary expenses, and allow the most optimal amount of expenditure for educational needs on the premise that the schools' operation is not compromised.</p>
3、学校预算经校理事会审批同意后，财务部按预算划拨资金，但不作为资金支出的审批依据。资金支出在预算额度内由分管校长或部门负责人审批、财务部负责人审核；超出额度不予支付，特殊情况需经理事长审批同意。	The budget, once approved by the board of trustees, serves as a standard for the allocation of funds by Financial Department, but shall not provide support for the approval of fund uses. Expenses within the budgeted amount need to be reviewed and approved by school principal or department head and examined by Financial Department. And exceeding amount will not be covered by the schools, unless an approval by Board President is procured.
4、各分管校长向财务部提供其职责范围内的真实数据	Effective and accurate budgeting fundamentally relies on

资料，基础信息是做好学校预算的根本保障，校长对所提供的信息负责，对于重大数据差错，要追究其相应责任。	faithful original data. Therefore, for the data within his/her jurisdiction, the school principal shall ensure the veracity of the information, and shall be held accountable for any significant mistake.
二、预算编制流程	Chapter III. Procedure of budgeting
1、学校各分管校长根据学校总体目标和本部门的具体任务，提出下一年度所需各项费用开支的性质、用途和金额，跨年度使用的专项资金应按进度分年度提出计划，于每年7月31日前按统一表式向财务部报送下一年度预算草案。	School principals shall complete an expenditure budget draft (format to be provided) to be submitted to Financial Department by July 31st of each year, specifying the amount, nature and use of each item of the forthcoming school year's expenditure, and the planned yearly expenditure of any multi-year project, by referring to the projects of the schools and the specific tasks of his/her division.
2、学校财务部根据本年度预算执行情况，汇总各部门提出的下年度教育经费支出预算，综合考虑增减变动因素，提出下年度收支预算建议数，编制学校年度预算草案，并于8月20日以前将预算草案报学校理事会。	Financial Department formulates a draft budget of the forthcoming year's revenue and expenditure based on the expenditure budgets from school principals, implementation of the present year's budget, and foreseeable changes, to be presented to Board of Trustees before August 20th.
3、校长办公会议（理事会议）审议学校综合收支预算方案，报学校理事会通过，签字盖章后生效。	The Board call a meeting to discuss the draft budget of revenue and expenditure, which shall take effect upon board members' signatures and seal.
4、一个预算年度是指从每年的8月1日到次年的7月31日。	The time from August 1st of the present year to July 31st of the ensuing year is called a budget year.
三、预算编制方法	Chapter IV. Specific guidelines of budgeting
学校经费预算要根据财力实现的可能性，参照以前年度预算执行情况，并结合学校教育发展需要进行编制。在编制时要根据情况制定各项经费的预算定额，使学校经费预算有据可依，防止预算编制的随意性，做到预算安排公正、合理、切合实际。学校的收入及支出全部纳入学校财务预算。	Budgeting of expenditure must fully consider the schools' educational needs and financial limits, and refer to the implementation of the previous years' budgets. If possible, for each item of expenditure, budgeting must specify the amount of money, so as to provide tangible limit and eliminate ambiguity. Budgeting must be fair, reasonable and practical, and must include all items of the schools' foreseeable revenue and expenditure of the year.
1、收入预算，分为教育事业收入、经营收入、其他收入，格式见附表一。	Revenue budget consists of educational incomes, business incomes and other incomes. See Attachment 1 for format.
2、支出预算分为基本支出预算和项目支出预算两部分，首先要保证基本支出，格式见附表二。	Expenditure budget consists of regular expenses and project expenses, the former of which shall be given priority. See Attachment 2 for format.
编制基本支出时，应分为人员支出、公用支出和对个人及家庭补助支出三个部分：人员支出应按国家有关政策、标准和学校制度、编制人数等计算编列。人员支出占学费收入百分比控制在60%以内；公用支出有支出定额的，要按定额计算编列，无支出定额的，要根据实际情况测算编列，公用支出占学费总收入的比例控制在25%以内。	Budgeting of regular expenses shall include human resources expenses, public expenses, and subsidy expenses for staff and families. Budgeting of human resources expenses shall adhere to government policies and the policies and number of employees of the schools. Human resources expenses shall not exceed 60% of the schools' tuition income. For public expenses, budgeting must specify the amount of money if it can be predicted, or, if not, specify an estimated amount. Public expenses shall not exceed 25% of the schools' tuition income.

项目支出的预算要与学校发展规划相结合，其安排要做到“量力而行”，对于不能在短期内完成的项目要制定项目规划，分步实施。在编制项目支出预算时，应分为“基本建设项目支出”、“行政事业性项目支出”和“其他项目支出”，在对申报项目进行充分的可行性论证和严格审核的基础上，按照轻重缓急进行排序。项目支出实行项目管理，要有执行项目完成情况报告、招投标制度、重大项目审核制度和绩效考评制度。	Project expenses include infrastructural project expenses, administrative project expenses and other project expenses. Budgeting of project expenses must strictly embody the schools' plan for development, and meanwhile fully consider its financial limits. Long-term projects should be divided into several stages for budgeting. After all projects are thoroughly examined for viability, budgeting shall give priority to the most significant and urgent ones. Budgeted projects shall be supervised in implementation, and shall give feedback such as project reports, bidding policies, examination and approval reports for important projects, and performance evaluation reports.
凡是未报预算或未经批准执行的预算项目，所需支出必须写出书面申请，经学校理事长批准后执行。	Non-budgetary projects or budgeted projects not approved for implementation shall not be funded unless a written request for the implementation of the project has been submitted to Board President and approved.
四、预算的执行和调整	Chapter V. Implementation of the budget
1、预算的执行	Implementation of the budget
预算执行包括收入预算的执行、支出预算的执行和预算平衡三个部分。在预算执行过程中，既要积极组织收入，确保各项收入及时足额入账，又要合理安排支出，实现年度预算收支平衡。学校的收入必须全部入账，纳入学校预算统一管理。	Budget implementation consists of the implementation of revenue budget, that of expenditure budget, and budget balancing. As soon as an income is incurred, it shall be embodied in the budget. On the other hand, expenditure must be managed in a prudent manner in order to achieve the balance of revenue and expenditure.
预算支出每三个月按“附表二”格式上报一次，由分管校长和部门负责人汇总本部门分类支出后上报财务部，数据不能空白，财务部汇总全校数据后提供给总校长及理事长。	On a quarterly basis, school principals and department heads shall gather and categorize expenditure data of their schools and departments to be reported to Financial Department. (See Attachment 2 for format. If no expense is incurred for a specific item, write "0".) Financial Department shall collate the data to be submitted to Head of the Schools and Board President.
2、预算的调整。为保证学校预算的良好执行，维护预算的严肃性，预算在执行过程中原则上不予调整。如因特殊情况确需调整，说明具体原因，经理事长批准后，在财力允许的情况下安排支出。	Adjustment to the budget The budget, once approved for implementation, shall not be changed, unless a request stating important and acceptable reasons is approved by Board President, and in the meantime the schools is able to allow extra financial resources.
五、其他事项	Chapter VI. Other issues relating to the budget
1、固定资产购置必须列入年度支出预算方可安排购置。购置固定资产需专人管理，符合教育系统政府采购条件的在政府采购平台上采购，需自行采购的，货比三家、综合考察。	Fixed assets can be purchased only if included in the annual budget of expenditure, and shall be managed by the schools' property manager once purchased. Fixed assets shall be purchased only on government platforms if available there, and, if not, may be purchased elsewhere after careful investigation in terms of better cost-performance.
2、学校预算实行统一管理、统一核算。一经批准实施，必须确保预算的严肃性和权威性，各部门应严格按预算进度执行，严格控制超过预算及无预算开支情况，没有通过规定程序，不得随意更改和突破。	Financial Department is the only department that manages and audits the budget. Upon approval for implementation, the budget becomes an important and authoritative policy of the schools. Schools and departments must adhere to the

	budget in their financial affairs, and by no means incur any non-budgetary or extra-budgetary expenditure. No change or breach shall be made to the budget once it is approved for implementation, unless following the procedure stipulated.
3、学校的预算内外经费均纳入学校财务部门统一管理，经费支出实行资金审批分级授权制度。各部门需要使用经费的必须按制度逐层申请，批准后方可使用。	The Financial Department is responsible for the management of the schools' budgeted, non-budgetary and extra-budgetary funds. The right to review and give approval to fund uses is delegated to multiple levels of administration. Fund uses may be ultimately approved if the application is reviewed and approved by all levels of administration according to the Policy for the Review and Approval of Fund Uses.
4、各项支出的原始凭证，经审核内容真实合法，符合财务制度规定，并有经办人、验收人和审批人签字后方可办理支出，否则财务人员不予报销。	Expenses are reimbursable at Financial Department only if documents are original, authentic and legal, and bear the signatures of the fund applicant, examining officer and approving officer.
5、财务室于每学年开始前上报上一学年学校经费的收支情况，并接受相关部门的监督检查。	Financial Department reports the schools' actual revenue and expenditure of each school year before the beginning of the ensuing school year, and welcomes the supervision of the schools and departments.