

NYU Shanghai Education Development Foundation

PROCEDURE

上海纽约大学教育发展基金会制度

Title:	Procedure for Initiating Payments and Obtaining Reimbursements
名称:	支付和报销制度
Effective Date:	November 2, 2014
生效日期:	2015 年 11 月 2 日
Supersedes:	Not Applicable
取代:	不适用
Issuing Authority:	Chairman or the Authorized Personnel
发布授权人:	理事长或其授权人
Responsible Officer:	Finance Office
负责人:	财务部
Related Policies:	None
相关制度:	无

Purpose of Procedure/目的

The purpose of this procedure is to set out the process for initiating payments by, and obtaining reimbursement from, NYU Shanghai Education Development Foundation (“The Foundation”).

本制度旨在建立上海纽约大学教育发展基金会（以下简称“基金会”）支付和报销流程。

Scope of Procedure/适用范围

This procedure applies to all payments and reimbursements made by The Foundation.

本制度适用于所有基金会的支付和报销活动。

Procedure/实施程序

I. Vendor Payments/供应商支付

Centralized purchase through procurement function must be followed when request to purchase of materials, parts, supplies, equipment, services or other goods, regardless of their nature, in which the total order amount is greater than RMB 5,000.

对总订单金额超过人民币 5000 元的材料、零件、供应品、设备、服务或其他性质的商品及服务的购买，应当由采购部门集中采购。

a. Required Supporting Documentation/所需支持性文件

The following supporting documentation must be submitted in hard copy to the Finance Office:

申请人必须确保将以下支持性文件的原件交至财务部：

Approved Payment Request Form (See template as Appendix 1)

经审批后的付款申请（样张请见附件一）

Fapiao for Mainland China expenses; Overseas Invoice for overseas expenses

中国大陆支出需要提供发票；海外支出需要提供账单

Supplier Contract (if any)

供应商合同（如适用）

b. Vendor Information/供应商信息

In order to process a payment to a vendor, the Finance Office requires, at a minimum, the following information from the vendor:

向供应商作出支付前，财务部需要获得以下供应商信息：

Payment Method (e.g., bank transfer, wire, etc.)

支付方式（比如境内转账或境外电汇等）

Account Number, Name on Account, Bank Name and Branch Name

账户号、账户持有人姓名、银行名称和支行名称

c. **Changes and Adjustments to Payment Requests/支付请求的更改和调整**

If the payee is changed, the payment will not be processed until the applicable contract has been revised and re-approved. Likewise, all required supporting documentation must be updated accordingly.

收款方发生变更时，相关合同以及其他支持性文件应当及时更正并重新批准，在此之前相关支付将被停止。

If the bank account is changed, the payee must provide a written justification with the company chop.

如果银行账户被更改，收款方必须提供一份盖有公章的书面说明。

II. Reimbursement of Business Expenses/业务支出报销

Reimbursements for business expenses and cash advances must be reviewed and approved by the Foundation's Chairman or the authorized personnel, and final verified by Finance Office.

业务支出，包括批准的个人公务报销和预支现金，必须经过基金会理事长或其授权人的批准，并且通过财务部的复核。

a. **Required Supporting Documentation/所需支持性文件**

The following supporting documentation must be submitted in hard copy to the Finance Office.

报销者必须确保将以下支持性文件的原件交至财务部：

For goods or service purchased in mainland China, a Fapiao recognized by local tax bureau must be provided

在中国购买的商品或服务必须提供由税务机关认可的发票。

For expense occurred outside of mainland China, an invoice or receipt must be provided.

境外发生的费用需提供账单或收据。

Approved Expense Report Signed by the requester and approver.

(See template as Appendix 2)

经审批后的《支出报告》（样张请见附件二），报销者和审批人均签字。

- For each expense, include the date of expense, amount, type, reason, and attendees (if applicable)

请注明每一笔支出的时间、金额、种类、理由和其他出席人（如适用）。

- Travel expenses must indicate the place of departure and the destination, and the date of the applicable invoice should be the date the expense was incurred

对于差旅支出，必须注明出发地和目的地；发票或收据日期应为费用产生日期。

- Boarding Pass (for any flights) (if applicable)

登机牌（所有乘坐的航班）（如适用）

b. **Cash Advance**/预支款

To apply for a cash advance, the requester should complete an expense report that includes the details of the cash advance amount requested.

申请预支款时，申请者需填写《支出报告》，并对预支款的金额作出合理列示。

For approved cash advances, the Finance Office will provide up to RMB 800 in cash and the remaining amount will be provided by bank transfer to the requester's bank account.

对已获批准的预支款，财务部可提供 800 元（含）以内的现金，超过部分将通过银行转账到借款者账户。

In order to settle the cash advance, the requester should complete an expense report and provide all required supporting documents (see II.a above). If the final expense report is significantly different in terms of the cost of project or amount, the requester should provide a written justification of the discrepancies, and obtained approval from Chairman or the authorized personnel accordingly.

结清预支款时，申请者需填写《支出报告》，并提交支持性文件。（具体要求同报销流程）。对与预支申请有重大不符的费用项目和金额，申请者要做出合理的书面解释，并取得理事长或其授权人的批准。

When the amount of the cash advance exceeds the expense to be reimbursed, the requester must return the outstanding balance to the Finance Office; likewise, when the amount of cash advance is less than the expense to be reimbursed, the Finance Office will transfer the outstanding balance to the requester's bank account.

预支款大于报销金额时，申请者必须及时退还差额部分；预支款小于报销金额时，财务部将差额银行转账至该申请者的账户。

Cash advances should be settled within 90 days of completion of the expense report. Cash advances that are not settled within 90 days require supporting documents and obtaining the prior approval of Finance Office.

预支现金需自《支出报告》批准之日起 90 天内归还。若有特殊情况需要延期，必须经过财务部批准，同时提供申请延期的支持性文件。

III. Review by the Finance Office /财务复核

The Finance Office will review all payment/reimbursement requests to ensure:

财务人员需复核递交的付款、报销申请文件，确保：

All payment/reimbursement requests have been properly approved;

所有的付款、报销申请均经过合理审批

The content and amounts in all supporting documents match the payment/reimbursement requests;

支持性文件与付款、报销的内容和金额一致

All Fapiao are recognized by tax bureau;

发票符合税务机关的要求

All payment/reimbursement requests are consistent with the Foundation's policies, procedures, and guidelines

付款、报销符合基金会的相关规章制度

All payment/reimbursement requests are recorded properly under the correct account items.

所有的付款、报销申请记录到正确的明细科目项下。

The Finance Department reserves the right to return and reject payment/reimbursement requests for noncompliance with the above conditions.

财务部对不符合上述条件的付款、报销视情况提出退回修改或者拒绝。

All Payment/reimbursement requests must abide by the approval hierarchy regulated in the Foundation's Articles of Association, Resolutions, Policies or Procedures and approval conducted by the designated personnel accordingly. According to internal control requirement, Finance Office shall follow review over payment/reimbursement requests; before the 10th working day of each following month, Finance Office shall review the prepared and summarized payment vouchers and supporting documents per internal control requirement.

所有支付和业务报销请求，必须依据基金会的章程、决议、制度流程等，由相应人员按其权限对进行审批。财务部根据内部控制的要求，对支付和业务报销请求相应执行多级复核；于每月第十个工作日之前汇总上月的支出凭证、支持性文件，并按内控要求进行复核。

Payment/reimbursement requests must be prepared and submitted according to the total amount to be paid and may not be split to avoid approval thresholds.

支付和业务报销请求中的所列金额必须为总支付金额，不得将总金额进行拆分以规避批准额度上限。

IV. Payment/Reimbursement Schedule/支付、报销时间

Vendor payment will be processed in 30 days upon requester's confirmation on goods or services acceptance and receipt of Fapiao issued by.

供应商付款将在商品或服务接受后并收到供应商开具的发票之日起 30 日内安排付款。

Reimbursement approved will be processed on Thursdays for approved requests received by the close of business on the previous Friday. In case of a public holiday, the reimbursement will be postponed accordingly.

已获批准的报销请求，且前一个星期五工作时间结束前财务部已收到的，将在每周星期四安排付款。如遇上公众假期，报销支付日期将顺延。

Overseas payments are not subject to the above schedule. The Finance Office will arrange overseas payments according to the specific requirements of the tax bureau and State Administration of Foreign Exchange.

境外付款不适用上述处理周期，财务部将根据主管税务当局和外汇管理局的具体要求安排对外支付。

If the payment/reimbursement request is returned by the Finance Department, all documentation will be returned to the requester. If re-submitted, the time required for review by the Finance Office will be recalculated.

如果支付、报销请求被财务部退回，所有文件将被返还给请求人。如果有关文件被再次提交，财务部审阅所需时间将被重新计算。

V. Payment Method/支付方法

The Foundation will prioritize in-country payments by bank transfer.

基金首选以银行转账的付款方式处理国内账单的支付。

Definitions/概念定义

Fapiao: Fapiao are tax receipts recognized by official authorities. A Fapiao is received when any goods or services are purchased within China. Fapiao are recognized by two red chops, the characters 发票 in the heading and a unique Fapiao number. Fapiao are required supporting documentation for all reimbursements in China.

发票：为政府机关开具的税收凭证。在中国购买商品或服务时均能获得发票。每张发票都盖有两个红色印章，抬头写着“发票”二字，并具有独一无二的发票号码。在中国国内

的任何报销请求都必须以发票作为支持性文件。

Overseas Invoice. All invoices and receipts for overseas expenses must be organized by types and dates, and pasted on A4 paper.

海外账单：海外支出的所有账单和收据必须以种类和日期进行归类，依次粘贴在 A4 纸上。

RMB.: *Renminbi* or Chinese Yuan, the local currency of the People's Republic of China.

人民币：中华人民共和国法定货币，单位为元。