



新哲教育
SENDELTA EDUCATION

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财务报销规范

财务部

Financial reimbursement regulations

做更好的自己
建更好的世界
Better Self Better World



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费用报销原则

Principle of expense reimbursement





先审批后支出原则

凡支出项目均需事先申请经批准后方可支出；没有申请或未经批准的费用不得支出。

M1

谁批准谁负责原则

审核人、批准人要对由本人审核、批准支付的费用支出负责。

M2

M4

凡借用公款者，前账不清、后款不借。

即时清结原则

M3

报销必须有经办人、规定各级审核人及审批人的亲笔签名，财务不得受理手续不全的报销单据。

手续完整原则



Principle of approval before expenditure

All expenditure items require prior application and approval before they can be disbursed; No expenses shall be incurred without application or approval.

M1

The principle of whoever approves is responsible

The reviewer and approver shall be responsible for the expenses reviewed and approved for payment by themselves.

M2

M4

Anyone who borrows public funds will not be allowed to borrow the remaining funds if the previous account is unclear.

The principle of immediate settlement

M3

Reimbursement must have the handwritten signatures of the handling personnel, designated reviewers at all levels, and approvers. Finance is not allowed to accept reimbursement documents with incomplete procedures.

The principle of complete procedures



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费用报销流程

Expense reimbursement process





根据职责、权限和相应程序对支付申请进行审批。

Approve payment applications based on responsibilities, authorities, and corresponding procedures.

审核各项手续是否齐全、报销标准是否合规、金额计算是否有误、报销单据是否合法、有效，是否有预算等。 Review whether all procedures are complete, reimbursement standards are compliant, amount calculations are incorrect, reimbursement documents are legal and valid, and there is a budget.

审批费用支出的合理性、是否属于预算范围内的支出等。

Reasonableness of approved expenses and whether they fall within the budget scope.

审核所申请费用的真实性、必要性，支出、分配的合理性等
Verify the authenticity and necessity of the applied expenses, as well as the rationality of expenditure and distribution

正确填写，并自我检查是否填写完整且符合公司制度要求。

Fill in correctly and self check
Is it complete and in compliance with company policy requirements.



审批人(总经理) by (General Manager)

财务部门 Financial Department

授权人 Authorized person

直属领导/部门主管 Supervisor

经办人 Operator



报销单据由经办人自行找相关审批人员签字，审批完成后交由财务部报销并记账。

The reimbursement documents shall be signed by the handling personnel themselves and submitted to the finance department for reimbursement and bookkeeping after approval is completed



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附注:

日常费用主要包括办公用品、文具、图书、交通费、差旅费、招待费、运输费、电话费、培训费、资料费等。

(因公产生的费用均可报销)

每周最后一个工作日报销。

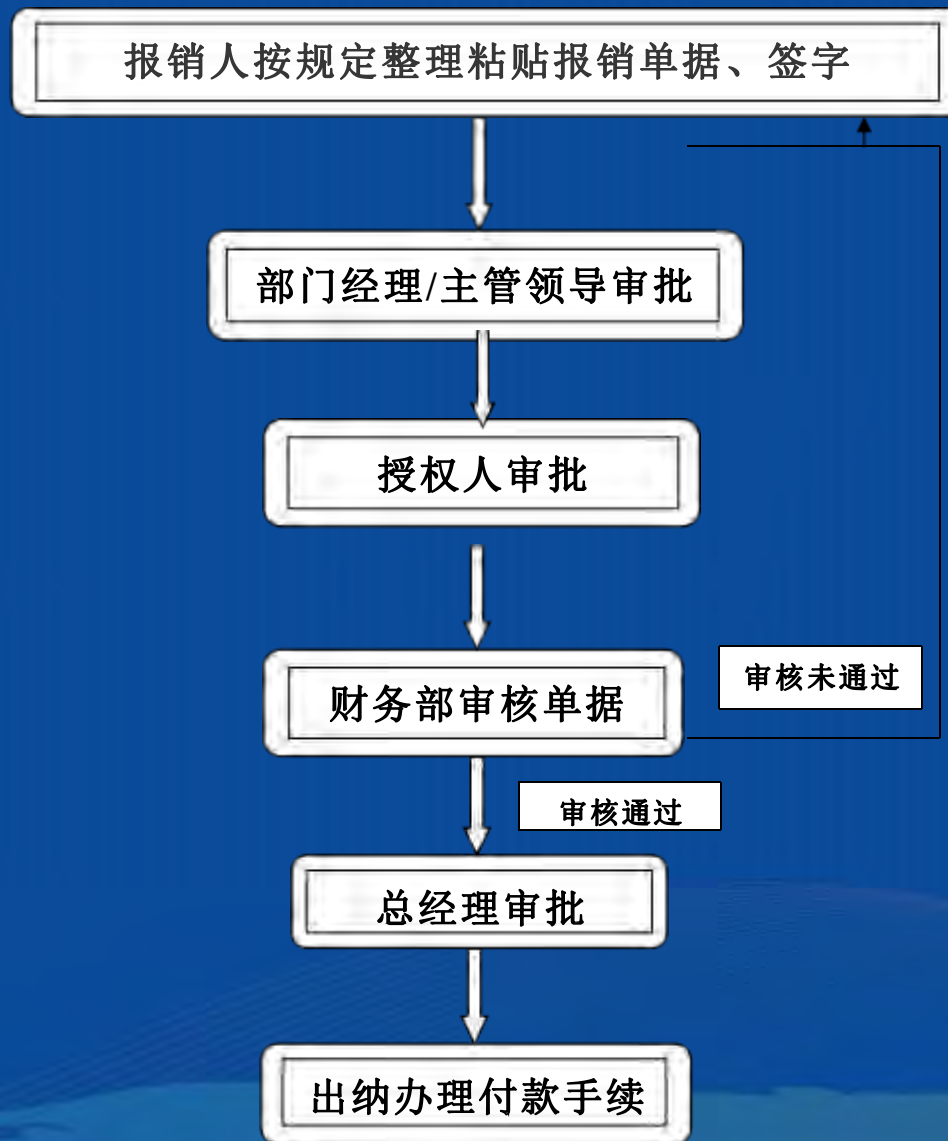
需要填写的单据有:

报销: 《费用报销单》, 《费用申请单》

预支: 《费用申请单》

清预支: 《费用报销单》, 《费用申请单》

原预支费用申请单复印件





Note:

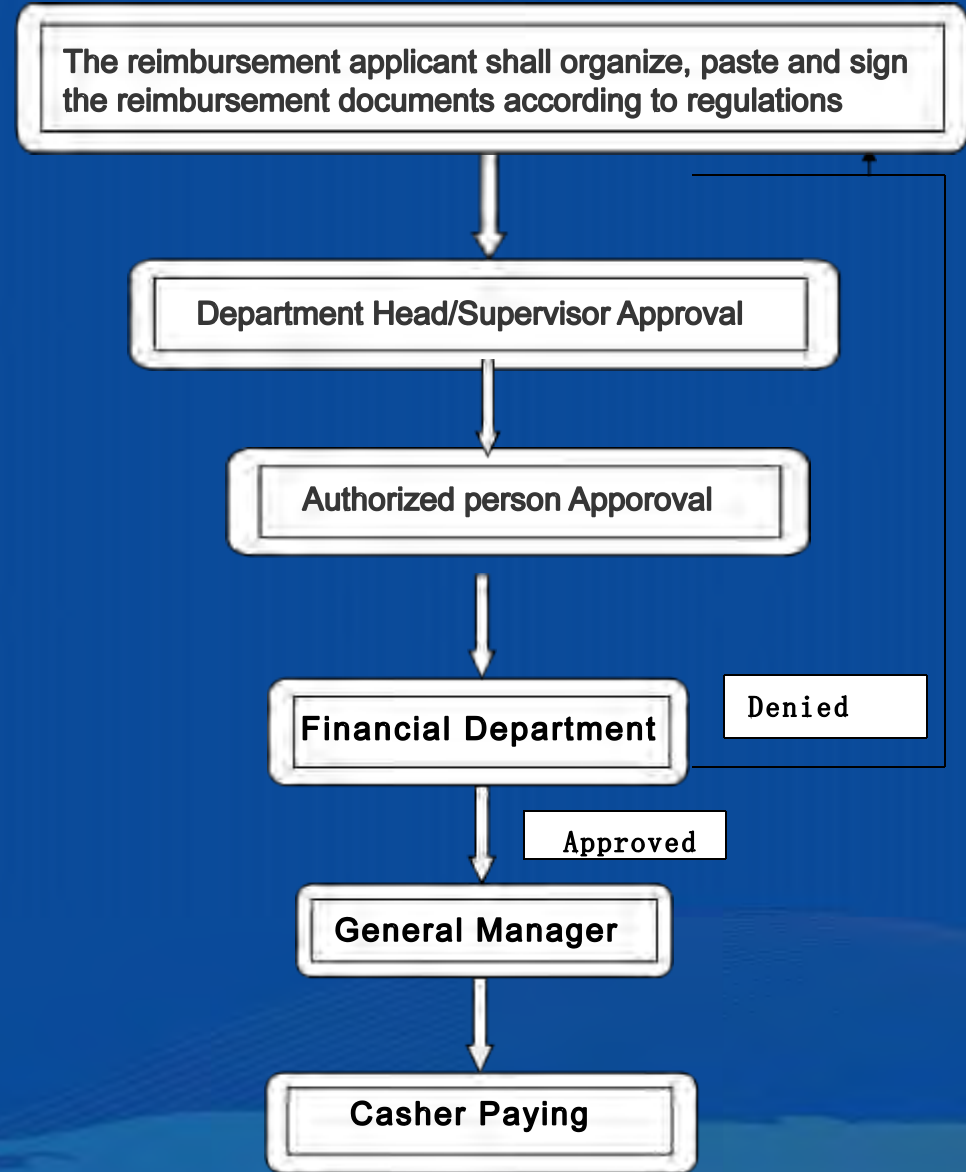
Daily expenses mainly include office supplies, stationery, books, transportation expenses, travel expenses, entertainment expenses, transportation expenses, telephone expenses, training expenses, material expenses, etc.

(Expenses incurred on business can be reimbursed)

Reimbursement on the last working day of each week.

The documents that need to be filled out include:

- | | |
|------------------------|----------------------------------------------------------------------------------|
| Reimbursement: | Expense reimbursement form, expense application form |
| Advance payment: | Expense Application Form
Expense reimbursement form, expense application form |
| Clear advance payment: | Copy of the original prepaid expense application form |





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交通费报销

Transportation expense reimbursement





外出办事
be away on business



交通首选
First choice



公交车
Bus



地铁
Subway

必须经部门负责人同意
Must be approved by the department head



出租车
Taxi

报销交通费



必须注明
Must specify



日期 Date



事件 Reason



始末地
Destination

如需申请公车，则按照公司《车辆管理办法》办理相关手续。

以下情况出现时方可打的外出

- 确有紧急公务需立即办理但是乘公共交通已来不及的情况；
- 因公携带大件物品，不便乘坐公共交通的情况；
- 陪同重要客户外出，公司又未能配车的；
- 晚上10点以后下班，无法乘坐公共交通的情况；
- 总经理特批可以使用的士的情况。

If you need to apply for a bus, please follow the company's Vehicle Management Measures to complete the relevant procedures.

You can only go out by taxi when the following situations occur

- When there is an urgent need to handle official business immediately but it is too late to take public transportation;
 - When carrying large items on business and it is inconvenient to take public transportation;
- Accompanying important clients while the company is unable to provide a car;
- When leaving work after 10 pm and unable to take public transportation;
- The situation where the general manager approves the use of taxis.



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差旅费报销

Travel expense reimbursement



差旅交通费

- 1、在途交通费：在途车船费包括飞机、轮船、高铁、火车、长途汽车交通费及去程到达目的城市的所有交通费为在途交通费。
- 2、市内交通费：出差期间，员工在出差目的地外出公干时发生的出租车、地铁、公交、汽车等产生的市内交通费用。

国内出差交通费用标准：（本着经济、合理、节约的原则）

费用类型	报销限额
在途交通费	根据实际情况选择飞机经济舱、高铁二等座、轮船普通舱、长途汽车等，据实报销。
市内交通费	外出尽量使用公共交通工具，根据实际情况据实报销。遇紧急公务或特殊情况需使用的士的，参照本制度内《交通费报销》细则执行。

注意事项：

1. 国内出差产生的交通费在标准内据实报销，超出标准的在报销时必须注明费用超标原因，并附上特殊费用报销申请，经总经理审批通过后方可报销。

2. 差旅费的报销务必附上出差申请单

Travel and transportation expenses

1. In transit transportation fees: In transit transportation fees include air, ship, high-speed rail, train, long-distance bus transportation fees, as well as all transportation fees to the destination city.
2. Urban transportation expenses: The urban transportation expenses incurred by employees during business trips, such as taxis, subways, buses, and buses, while on business trips at the destination.

Standard for domestic business travel expenses: (based on the principles of economy, reasonableness, and conservation)

Category	Reimbursement limit
Transportation expenses in transit	According to the actual situation, choose economy class aircraft, second-class high-speed rail seats, regular class ship cabins, long-distance buses, etc., and reimburse according to the actual situation.
Local Transportation	Try to use public transportation when going out and reimburse expenses based on actual circumstances. In case of emergency business or special circumstances requiring the use of taxis, the detailed rules of the "Transportation Expense Reimbursement" in this system shall be followed.

Cation:

1. Transportation expenses incurred during domestic business trips shall be reimbursed truthfully within the standard range. If the expenses exceed the standard, the reason for the excess must be indicated during reimbursement, and a special expense reimbursement application must be attached. The reimbursement can only be approved by the general manager.
2. The reimbursement of travel expenses must be accompanied by a travel application form

差旅住宿费

1、员工出差期间，应优先入住公司在当地的宿舍，宿舍无法安排或陪同客户等特殊情况下方可入住酒店。（多人一起出差原则上要求合住）

2、酒店开具的住宿费发票抬头必须为公司全称，发票上的入住时间和退房时间必须与员工的出差行程一致。国内出差住宿费用标准：（本着经济、合理、节约的原则）

地区分类		一类地区	二类地区	三类地区
住宿费	经理主管	350元/房/天	280元/房/天	200元/房/天
	普通员工	280元/房/天	220元/房/天	180元/房/天
	特殊说明	为节约费用，原则上要求合住，若接待客户可酌情提高标准。如遇客观原因无法选择以上标准住宿（如赶行程需要住离高铁、机场、活动场地较近的地方而住宿价格超过报销标准），可在报销时注明详情，经总经办审核后报销。		

注意事项：

1. 出差住宿费低于标准的据实报销，超出标准的，注明费用已超标及超标原因，并附上特批单，经总经理审批通过后方可报销。

2. 差旅费的报销务必附上出差申请单

Travel and accommodation expenses

1. During business trips, employees should prioritize staying in the company's local dormitories. In special circumstances where the dormitories cannot be arranged or accompanied by clients, they can only stay in the hotel. (Multiple people traveling together are generally required to share accommodation)
2. The title of the accommodation invoice issued by the hotel must be the full name of the company, and the check-in and check-out times on the invoice must match the employee's business trip itinerary. Standard for accommodation expenses for domestic business trips: (based on the principles of economy, reasonableness, and conservation)

Regional classification		Tier 1	Tier 2	Tier3
Accommodation	Management	350RMB/Room/Day	280RMB/Room/Day	200RMB/Room/Day
	Staff	280RMB/Room/Day	220RMB/Room/Day	180RMB/Room/Day
	Special Instructions	In order to save costs, it is generally required to share accommodation, and if receiving customers, the standards can be raised as appropriate. If there are objective reasons why it is not possible to choose the above standard accommodation (such as rushing to travel and needing to stay away from high-speed rail, airport, or events) If the accommodation price exceeds the reimbursement standard in a location closer to the venue, the details can be indicated during reimbursement,		

Cation:

1. If the accommodation expenses for business trips are lower than the standard, they shall be reimbursed according to the actual situation. If they exceed the standard, the expenses shall be indicated as exceeding the standard and the reasons for exceeding the standard, and a special approval form shall be attached. The reimbursement can only be made after approval by the general manager.
2. The reimbursement of travel expenses must be accompanied by a travel application form



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招待费报销

Entertainment expense reimbursement





招待餐费

Entertainment expense reimbursement

类别 Category	集体活动工作餐 Working Meal	普通宴请 entertain	部门团建经费 team building funds	宴请超出标准 Exceeding standards	其他 Other
标准 Quota	¥25/Person	¥120/Person	¥200/Person/ semester	《总经理特批申请单》 General Manager's Special Approval Application Form	《总经理特批申请单》 General Manager's Special Approval Application Form

原则：经济、合理，结合当地的消费水平，不铺张浪费即可。

Principle: Economical, reasonable, combined with local consumption levels, without extravagance or waste.



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固定资产的购置报销

Purchase reimbursement of fixed assets



1、固定资产的标准及分类

标准：资产单位价值在500元以上，可使用年限超于一年，并在使用过程中基本保持原有形态不变的资产 (满足其中任意条件均应列入固定资产)；

分类：按照车辆、电脑设备、办公家具、教学设备、其他设备、低值易耗品进行分类。

2、固定资产采购与报销

各部门需要购置固定资产时，应由该申请部门/校区行政填写《固定资产采购申请单》，部门负责人/校区主管签字、人事行政经理审核后转呈行政副总经理批准；

采购固定资产类报销，需在报销单后附上《固定资产登记卡》详细注明固定资产购置信息 (包括资产名称、规格型号、购置日期、数量、单价、金额、使用部门、存放地点、使用人) 便于财务部进行相应的帐务处理。

1. Standards and classification of fixed assets

Standard: Assets with a unit value of 500 yuan or more, a useful life of more than one year, and basically maintaining their original form during use (any of these conditions should be included in fixed assets);

Classification: Classified by vehicles, computer equipment, office furniture, teaching equipment, other equipment, and low value consumables.

2. Fixed asset procurement and reimbursement

When each department needs to purchase fixed assets, the applying department/campus administration should fill out the "Fixed Asset Procurement Application Form", which should be signed by the department head/campus supervisor, reviewed by the Human Resources and Administration Manager, and then submitted to the Deputy General Manager of Administration for approval;

For reimbursement of fixed asset purchases, a "Fixed Asset Registration Card" must be attached to the reimbursement form, detailing the purchase information of fixed assets (including asset name, specifications and models, purchase date, quantity, unit price, amount, department of use, storage location, and user) for the finance department to handle the corresponding accounting.



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请切记不要发生以下问题，谢谢！！

Please remember not to encounter the following problems, thank you!!

- 逾期报销
- 报销单填写不规范不完整
- 发票粘贴不规范
- 发票内容与报销内容不一致
- 使用替票未在费用申请单备注说明
- 发票抬头不是公司全称，名称错误或不完整
- 替票除报销本身为餐票或福利类发票外，其他费用用 餐票或福利类发票代替
- 发票金额小于报销金额
- 快递费没有提供底单或查询不到快递记录
- 发票为假发票或缺不全
- Late reimbursement
- Improper and incomplete filling of reimbursement forms
- Invoice pasting is not standardized
- The invoice content is inconsistent with the reimbursement content
- The use of substitute tickets has not been noted in the expense application form
- The invoice header is not the full company name, and the name is incorrect or incomplete
- Substitution of meal tickets or welfare invoices for other expenses, except for reimbursement itself which is a meal ticket or welfare invoice
- The invoice amount is less than the reimbursement amount
- The courier fee has not been provided with a bottom order or the courier record cannot be found
- Invoices are fake or incomplete



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感谢

THANK YOU!