

# 高雄醫學大學預算編審要點

## Kaohsiung Medical University Budget Compilation and Review Directives

106.11.17 106 學年度第 3 次校務會議通過  
2017.11.17 Passed by the 3<sup>rd</sup> University Affairs Meeting of the 110<sup>th</sup> academic year

- 一、 本校之預算編審，除法令另有規定外，悉依本要點辦理。
  1. The budget compilation and review of the school shall be conducted in accordance with the Directives, unless otherwise stipulated by laws and regulations.
- 二、 本校年度預算每一會計年度辦理一次，一切收入及支出均應編入預算。
  2. The school's annual budget shall be prepared once for each fiscal year, and all revenues and expenditures must be included in the budget
- 三、 本校之會計年度與學年度一致，於每年八月一日開始，至次年七月三十一日終了，以年度開始日之中華民國紀元年次為其年度名稱。
  3. The school's fiscal year aligns with the academic year, commencing on August 1 each year and concluding on July 31 of the following year. The fiscal year shall be named according to the calendar year of the Republic of China in which it begins.
- 四、 本校年度收支預算，依「學校財團法人及所設私立學校會計制度之一致規定」所訂之表式及收支預算科目編製。
  4. The school's annual revenue and expenditure budget shall be prepared in accordance with the formats and budgetary categories stipulated by the "Uniform Regulations for the Accounting System of School Foundations and Private Schools Established Thereof."
- 五、 預算編列應以本校中長程校務發展計畫為依據，各單位應依年度工作計畫、業務推動或法令規定等所需經費編列預算，凡重要且必須執行之計畫或工作應優先納入編列預算，以免因漏列或排序過低，致無法列入預算執行計畫。各單位未編列預算或編列之預算使用完畢者不得動支經費或追加預算，請各單位於預算額度內調配勻支。
  5. Budget compilation should be based on the school's medium-to-long-term development plans. Each unit should allocate funds in their budget according to their annual work plans, operational initiatives, or legal requirements. Important and essential projects or tasks should be prioritized in the budget allocation to avoid omission or insufficient ranking that may result in exclusion from the budgetary execution plan. Units that have not allocated a budget or have exhausted their allocated funds may not incur expenses or add to the budget. Units are advised to evenly distribute expenditures within their budgetary limits.
- 六、 本校預算編列分為基本預算、特殊預算及統籌預算三大類：
  6. The school's budget allocation is divided into three major categories, namely, Basic Budget, Special Budget, and Consolidated Budget:
    - (一) 基本預算：為維持各單位例行性業務所需之預算。教學單位依上學年度決算數為參考及「本校教學單位教學儀器設備費分配原則」所列公式計算各學院比例作為預算分配基礎，再由各學院分配至學系(所)。行政單位則依單位職員人數、

單位組別數及教師人數(學生人數)按公式計算基本預算額度。

- (1) Basic Budget: This budget is required for the routine operations of each unit. Academic units base their allocation on the previous academic year's financial statements and calculate the proportion for each college based on the formulae listed in the "Allocation Principles for Teaching Equipment and Facilities Expenses of the School's Academic Units." The colleges then distribute it to the respective departments or institutes. Administrative units calculate their basic budget limits based on the number of staff, organizational units, and the number of faculty members (or students) according to a specific formula.
- (二) 特殊預算：依各單位承辦業務或執行計畫之特殊性編列預算，因其性質具特殊專屬性，由所屬單位編列預算，其他單位不得再編列該預算，例如主管共識營費、訴訟律師費、員工教育訓練費等。
- (2) Special Budget: Budgets are allocated according to the specialized natures of tasks or projects undertaken by each unit. Given the exclusive natures of these budgets, they are compiled solely by the unit responsible, and other units may not allocate such budgets. Examples include management consensus camps, litigation attorney fees, employee training and education expenses, etc.
- (三) 統籌預算：各單位發生之經費有全校性支出之性質者，由權責單位統籌編列預算，其他單位不得再編列該預算，例如全校水電費、建物維護費、人事費等。
- (3) Consolidated Budget: Budgets of a University-wide expenditure nature incurred by various units are centrally managed and allocated by the responsible units, and other units may not allocate such budgets. Examples include University-wide utilities, building maintenance costs, personnel expenses, etc.

七、 預算編製原則上採線上作業，請於線上作業完成後，列印相關報表並檢附相關文件後，再依序陳送。

7. The budget compilation shall principally be conducted online. Upon completion of the online operations, please print the relevant reports and attach the necessary documents before submitting them in the designated sequence.

八、 各單位編列之預算經相關功能委員會審議後送會計室彙整，並由預算委員會審議各單位之預算，包括業務或計畫優先順序、預算合理性及考量預算額度等，以調整各單位預算編列金額，經預算委員會審議調整後之預算由會計室整理彙編年度預算案，提交校務會議審議，呈請董事會審核，於每年七月底前報請教育部備查。

8. The budgets compiled by various departments shall be submitted to the Office of Accounting for consolidation after review by the relevant functional committees. The Budget Committee shall then review the budgets of each department, including considerations of project or task priorities, budget rationality, and budget limits, to adjust the budgeted amounts. The adjusted budget, once reviewed by the Budget Committee, will be consolidated into an annual budget proposal by the Office of Accounting, submitted for review by the University Affairs Meeting, and then forwarded to the Board of Directors for approval. The finalized budget shall be

submitted to the Ministry of Education for recordation by the end of July each year.

九、 本校附屬機構暨相關事業預算編審另訂定之，並經校務會議審議後實施。

9. The budget compilation and review for the school's affiliated institutions and related businesses shall be separately established and implemented following approval by the University Council.

十、 本要點經校務會議審議後實施。

10. The Directives shall be implemented following approval by the University Council.