

高雄醫學大學重大支出編列及審核辦法

Kaohsiung Medical University Major Expenditure Allocation and Review Regulations

92.01.30 高醫校法字 0 九二 0 - 0000 一號函
2003.01.30 Announced in the GaoYiXiaoFaZi No. 0920100001 Letter
97.02.21 九十六學年度第四次校務暨第七次行政聯席會議審議通過
2008.02.21 Reviewed and passed in the 4th University Affairs and the 7th Administrative Joint Meeting of the 96th academic year
97.03.07 董事會第十五屆第十五次董事會議通過
2008.03.07 Passed in the 15th session of the 15th Board of Directors Meeting
97.03.21 高醫會字第 0971101300 號函公布
2008.03.21 Announced in the GaoYiHuiZi No. 0971101300 Letter
102.09.12 102 學年度第 1 次行政會議審議通過
2013.09.12 Reviewed and passed in the 1st Administrative Meeting of the 102nd academic year
102.10.28 董事會第十七屆第八次董事會議通過
2013.10.28 Passed in the 8th session of the 17th Board of Directors Meeting
102.12.03 高醫會字第 1021103741 號函公布
2013.12.03 Announced in the GaoYiHuiZi No. 1021103741 Letter
103.06.19 102 學年度第 9 次行政會議通過
2014.06.19 Passed in the 9th Administrative Meeting of the 102nd academic year
103.07.17 董事會第十七屆第十三次董事會議通過
2014.07.17 Passed in the 13th session of the 17th Board of Directors Meeting
103.08.11 高醫會字第 1031102450 號函公布
2014.08.11 Announced in the GaoYiHuiZi No. 1031102450 Letter
108.10.03 108 學年度第 3 次行政會議通過
2019.10.03 Passed in the 3rd Administrative Meeting of the 108th academic year
108.10.31 董事會第十八屆第四十五次董事會議通過
2019.10.31 Passed in the 45th session of the 18th Board of Directors Meeting
108.11.15 高醫會字第 1081103968 號函公布
2019.11.15 Announced in the GaoYiHuiZi No. 1081103968 Letter
110.11.11 110 學年度第 4 次行政會議通過
2021.11.11 Passed in the 4th Administrative Meeting of the 110th academic year
110.12.02 董事會第十九屆第二十次董事會議通過
2021.12.02 Passed in the 20th session of the 19th Board of Directors Meeting
110.12.23 高醫會字第 1101104380 號函公布
2021.12.23 Announced in the GaoYiHuiZi No. 1101104380 Letter

第 1 條 為使本校編列重大支出預算，包括長期營運資產之項目及經常門維護費、勞務費及租賃支出之項目(以下簡稱重大支出)，能妥善規劃整合並有效管理控制，訂定本辦法。

Article 1 To properly plan, integrate, and effectively manage and control the school's major expenditure budgets, including long-term operational assets, as well as maintenance costs, labor costs, and lease expenditures (hereinafter referred to as "major expenditures"), the Regulations are hereby established.

第 2 條 凡本校重大支出項目達新台幣四百萬元以上者，其規劃、編列及審核，依本辦法規定辦理。重大支出項目之金額指單項金額、單價或一次性購齊需要數量之金額。

Article 2 For major expenditure items of the school that reach or exceed four million New Taiwan Dollars, their plannings, allocations, and reviews shall be conducted in accordance with the Regulations. The amount of a major expenditure item refers to a single-item amount, unit price, or the total sum required for a one-time bulk purchase.

第 3 條 本校之業務執掌單位依校務中長程發展計畫於每年十一月底前擬定下學年度重大支出計畫，經由內部審查後，提送重大支出計畫審議委員會（以下簡稱本委員會）審議及整合，再經董事會審議通過後，方得編列於下學年度預算，必要時得先行辦理請採購作業。

前項須提前辦理請採購作業之重大支出預算項目，經董事會審議通過後，得於學年度開始前先行辦理請採購作業，並以招標、議價及訂約為限。交貨、施工或履約事項等應自學年度預算起始日起辦理。

Article 3 Units responsible for the school's operations shall, in accordance with the medium and long-term development plans of the school, draft plans for major expenditures for the next academic year by the end of November each year. Following the internal review, these plans are submitted to the Major Expenditure Review Committee (hereinafter referred to as "the Committee") for examination and consolidation. Only after approval by the Board of Directors may they be included in the budget for the next academic year. If necessary, preliminary procurement application procedures may be initiated.

In cases where the aforementioned major expenditure budget items require advance procurement application procedures, after approval by the Board of Directors, procurement procedures may be initiated prior to the start of the academic year, subject to limitations on tendering, negotiation, and contracting. The relevant delivery, construction, or performance obligations shall commence from the start date of the academic year budget.

第 4 條 重大支出計畫內容應包括支出項目、預算金額、空間配置、效益評估等。重大支出計畫之內部審查規定、程序及內容格式等自行訂定及設計，惟屬性相同者宜有一致性。經通過之重大支出計畫，應指定適當單位執行設備使用效益分析之追蹤。

Article 4 The content of a major expenditure project should include expenditure items, budget amount, spatial allocation, and benefit assessment. The regulations, procedures, and content format for internal review of the major expenditure project shall be independently established and designed; however, items of the same nature should maintain consistency.

Upon approval of the major expenditure project, an appropriate unit shall be designated to execute follow-up analyses on equipment usage effectiveness.

第 5 條 各項重大支出之編列以一學年度編列為原則，跨學年度之重大支出者，應將全部內容、總預算金額、執行期間及各學年度分配使用金額等，載於計畫書中。計畫金額應詳實編列，不得分項編列以規避本辦法之規範。

Article 5 As a general rule, major expenditures shall be budgeted for one academic year. For major expenditures that span multiple academic years, the entire expenditure content, total budget amount, implementation period, and allocated use amount for each academic year shall be included in the project proposal.

第 6 條 本委員會置委員九至十五人，由校長、副校長、醫學院院長、總務長、各附屬機構或相關事業首長及校內外專家學者若干人組成。本委員會主任委員由校長擔任，副主任委員由副校長擔任。本委員會負責整體重大支出之審核；委員之任期一年，期滿得續聘。委員會另置幹事一人，負責相關資料之彙整、會議之召開及與重大支出計畫相關之行政庶務。本委員會開會時應有全體委員三分之二以上出席，其決議應經出席委員二分之一以上同意，必要時得通知相關單位指派代表列席說明。出席委員審查其編制所屬單位系所學院或處室中心相關預算表決時無表決權。

Article 6 The Committee shall consist of nine to fifteen members, including the President, Senior Vice President, Dean of the College of Medicine, Vice President for General Affairs, heads of affiliated institutions or relevant businesses, and several internal and external experts and scholars. The chairman of the committee shall be the President, and the vice chairman shall be the Senior Vice President. The committee shall be responsible for the overall review of major expenditures. The term of office of a member shall be one year and may be renewed at the end of the term.

The committee shall also have a secretary, who shall be responsible for the following: compiling relevant materials, convening meetings, and handling administrative matters related to major expenditure projects.

A quorum of two-thirds of the committee members shall be present at meetings of the committee. Resolutions shall be passed by a majority of the members present. When necessary, the committee may notify relevant units to assign representatives to attend the meeting to provide an explanation. Members who are present at the meeting and are responsible for the budget of their respective units,

departments, or centers shall not have the right to vote when the budgets of their own are being reviewed.

第 7 條 各單位未依本辦法編列之重大支出項目，不得動用資金。

重大支出計畫如欲修正，應陳董事長同意或董事會通過後變更計畫，並依修正後之計畫執行。

Article 7 Units shall not use funds for major expenditure items that have not been budgeted in accordance with the Regulation.

Any amendments to a major expenditure plan shall be made only upon approval by the Chair or the Board of Directors and shall be executed in accordance with the revised plan.

第 8 條 當學年度為因應校務發展急需或非預期情事且符合本辦法之重大支出，得動用每學年度編列之預備金或其他經費來源，並逕行簽(提)報董事長同意或董事會通過後執行，以爭取因應時效。

Article 8 For urgent or unforeseen matters that align with the school's development needs and comply with the Regulations, the contingency fund or other financial sources allocated for the academic year may be utilized. Execution can proceed immediately upon obtaining the approval of the Chair or the Board of Directors to ensure a timely response.

第 9 條 附屬機構及相關事業之重大支出編列及審核辦法另訂之。

Article 9 The major expenditure allocation and review regulations for the school's affiliated institutions and related businesses shall be separately established by the affiliated institutions and related businesses.

第 10 條 本辦法經行政會議、董事會審議通過後，自公布日起實施，修正時亦同。

Article 10 The Regulations shall take effect from the date of announcement, following approval by the Administrative Meeting and the Board of Directors. The same applies for any amendments.