

Taiwan Medical University

Annual Budget Appropriation

Amendment and Compilation

Guidelines

New establishment approved at the Budget Meeting on May 17, 1996

Amendment approved at the Budget Meeting on May 23, 2006

Amendment passed at the Joint Meeting of the Budget and Ministry of Education Award and Grant Planning Team on April 1, 2008

Amendment passed at the Joint Meeting of the Budget and Ministry of Education Award and Grant Planning Team on May 12, 2008

Amendment approved at the administration meeting on June 18, 2008

Amendment approved at the first budget meeting for 2009 Academic Year on April 2 of 2009

Amendment approved at the administration meeting on April 15, 2009

Order of Pei-Yi-Hsiao-Mi-Tzi No. 1010003455 on October 30, 2012

Article 1

The budget amendment and compilation of Taiwan Medical University (hereinafter referred to as "the University"), unless otherwise specified, shall be handled in accordance with these Guidelines.

Article 2

Each administrative unit, center and committee shall follow the annual work plans and compile the annual budget appropriation based on these guidelines; the appropriation for each department shall be set according to allocations determined at the budget meeting.

Article 3

The Finance Department conducts a preliminary review of the budget rough estimates compiled by each unit, drafts a preliminary review, coordinates with each first-level unit regarding recommended revisions, estimates income based on University tuition and fees, and then submits a proposal to the president for priority-based budgeting and approval.

Article 4

When compiling its budget, each unit should be aware of the following:

1. For projects organized by a unit, of which the budget is compiled by another unit (e.g., house renovation costs handled by the General Affairs Office), the latter should first inform the organizing unit.
2. Each unit shall draft a project in accordance with program priorities.
3. All work projects that are important and have to be carried out this year should be prioritized. These are excluded from the budget due to omission or very low ranking, thus additional budget may not be requested when they are undertaken later on.
4. When compiling appropriations required for each project, each unit shall estimate and calculate it as accurately as possible to avoid underestimating the budget and failing to achieve the goal, or overestimating the budget which affects the implementation of other important projects.
5. The work project specified by the president or approved by the Project Personnel should be noted.
6. The compilation of appropriations shall be carried out according to the chart of accounts

attached to these guidelines.

Article 5

After the president approves the priority project and budget amount, the Finance Department shall compile an annual budget, submit it for approval at the budget meeting and school affairs meeting, and then report it to the board of directors for review.

Article 6

These Guidelines shall be announced after approval during the administrative conference; the same applies to the amendments.

Chart of Accounts

I. Employment expenses	
1. Salary	The budget for the salaries of faculty and staff shall be compiled by the Human Resources Department, while that of new faculty and staff shall be compiled by the Human Resources Office. (Current staff of each unit may not be listed temporarily.)
2. Bonus	The Human Resources Office shall compile the budget for faculty and staff's year-end bonus, annual evaluation bonus, performance bonus, and teacher incentive.
3. Pensions & Survivors' Benefits	The pensions & survivors' benefits shall be disbursed according to the personnel affairs regulations and relevant rules of the University, and the Human Resources Office shall be responsible for budget compilation.
4. Employee insurance premiums	The insurance expenses shall be covered by the University for its full-time faculty and staff, enabling them to avail public employee insurance, labor insurance and health insurance.
5. Welfare expenses	The Human Resources Department shall compile the budget for full-time faculty and staff, enabling them to enjoy welfare benefits; the Human Resources Office shall compile the budget for holiday bonus, staff medical examinations, travel subsidies, group insurance and other welfare benefits for faculty and staff.
II. Current expense	
1. General affairs fee	
·Stationery fee	Office Stationery
·Paper fee	Computer paper and forms; the Educational Affairs Section shall compile the budget for examination paper.
·Printing fee	The printing fee for various reports and publications of each unit outside the University
·Post and telecommunications fee	All school-wide postage, telephone charges and other expenses; each unit shall compile and control the budget based on business requirements; the Secretariat shall manage and pay for the postage; the General Affairs Office shall manage and pay for the telephone charges.
·Travel & transportation fee	The budget for short-term and long-term official business trips approved for specific projects shall be compiled in accordance with regulations.
·Conference fee	Catering for school-wide meetings; the responsible units shall request the General Affairs Office to compile the budget.
·Others	Miscellaneous office expenses, such as computer supplies, printing, newspapers, and publications
2. Celebration/Observance fee	All activities such as special spring gatherings to commemorate the start of the Lunar New Year, freshman training, school celebration, graduation ceremony, and memorial and funeral services are included.
3. Repair costs	Expenses for repairs, replacements, regular maintenance and renovation incurred by each unit for maintaining assets; the General Affairs Office shall be responsible for compiling the budget for repair and maintenance of school property.
4. Utility bills	The General Affairs Office shall be responsible for compiling the budget for water bills and electricity charges.
5. Cleaning and landscaping costs	The General Affairs Office shall compile the budget for all tools, consumables and contract appropriation required for campus cleaning and beautification.
6. Fuel costs	The General Affairs Office shall compile the budget for gasoline consumption of company cars.

7. Insurance premiums	The budget for the insurance premium of the entire school property shall be compiled and controlled by the General Affairs Office.
8. Examination expenses	The expenses for stationery, printing, propositions, scoring, proctoring, and allowances required in student enrollments are included. The Educational Affairs Office shall compile the appropriations.
9. School discipline and guidance activity fee	This includes the protection fees, medical and health expenses, subsidies for student clubs and publications, student life activity fees, student tuition fees, overseas Chinese students' tuition fees, and others. Provide a detailed plan, of which the budget shall be compiled by the Educational Affairs Office.
10. Off-campus internship fee	The Educational Affairs Office shall compile the budget for student off-campus internship fees.
11. School activity fee	The Student Affairs Office shall compile the budget for fees related to sports activities, sporting equipment, etc.
12. Center group operation fee	The budget shall be compiled by each center group according to the project.
13. Tutoring fees	The Educational Affairs Office shall compile the budget for overseas Chinese students and summer tutoring fees.
14. Academic Research Fee	The R & D Office shall compile the budget for research plans, subsidies for the Taipei Medical University's research projects and related research and development costs.
15. Library operating costs	In addition to books and natural sciences, the library shall compile the budget for its related activities.
16. Application of Information Office	The Information Office shall compile the budget for related school information.
17. Publication	The Secretariat shall compile the budget for the publication and printing of school journals.
18. Environmental safety and labor safety	The Environmental Security Office shall compile the budget for fees related to environmental protection, safety, and health in the campus.
19. Other expenses	Any expense that is not included in the above categories (such as consultancy fees, various annual expenses, etc.)
20. Depreciation and amortization	The General Affairs Office shall compile the budget for depreciation expenses of fixed assets and the amortization expenses of intangible assets.
III. Capital expenditure	
1. Mechanical equipment	All kinds of mechanical instruments and equipment for school use shall be handled according to the University's procurement process.
2. Books and Natural Science	The library shall compile and control the expenses for all books, non-book materials, and natural science collections.
3. Other equipment	All transportation, protection and equipment which are not included in the above mentioned fixed asset categories shall be included in this category.
4. Leased assets	Any asset that is leased and whose nature is a capital lease shall be included in this category.
5. Lease rights improvement	The cost of capital improvements on operating leased premises is included.
6. Patent rights	Necessary expenses such as processing fees, patent agency fees, models and icon production fees, etc., which are applied to domestic and foreign government agencies for registration, are all purchased or researched and developed internally to protect patent rights.
7. Computer software	Computer software for personal use which is purchased and designed by independent contractors or developed in-house in accordance with capitalization conditions.
8. Lease rights and interests	Various costs incurred to obtain operating leased premises according to the contract
9. Other intangible assets	Other intangible assets which are not included in the above categories
10. Other assets	Other assets which are not included in the above categories

