

## Execution Guidelines for the Annual Budget Management of Taipei Medical University

Amendment passed at the 2<sup>nd</sup> Budget Meeting for the 2006 Academic Year 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 passed at the Administration Meeting on June 18, 2008  
Amendment passed at the Administration Meeting on April 15, 2009  
Amendment passed at the Administration Meeting on April 18, 2012  
Amendment passed at the Administration Meeting on May 14, 2014  
Amended 4 clauses pursuant to the Order dated May 29, 2014, Order No. Pei-Yi-Hsiao-Mi-Tzi No. 1030001639

### Article 1 General Conditions

1. The execution of the annual budget for the School shall be subject to these Guidelines, unless otherwise specified in other regulations.
2. The budget execution for the School shall follow a uniform collection and expenditure process. All payables and receivables shall be based on the budget and shall not be used for any other purposes without the approval and signature of the Accounting staff and cashier.
3. To accomplish zero-based budgeting in the implementation of a consolidated budget system, budgeting for every unit shall be carried out based on prior planning and budgetary allocation so as to achieve revenue targets and minimum expenditure.
4. For the annual budget collection/expenditure of the School, every unit shall adhere to the checks and balances system of the office to ensure financial control and facilitate effective execution of the consolidated budget system according to zero-based budgeting.

### Article 2 Guidelines for Execution of Receipts

1. All collections related to the School shall be entrusted initially to the General Treasury and included in the budget for further processing of collection/expenditure. No out-of-budget items and appropriated expenditure deductions shall be allowed.
2. Revenue reimbursement with receipt for the school's cooperative education shall be signed and approved by the supervising unit. This shall be subject to the budget execution guidelines and related regulations of cooperative agencies upon delivery.
3. The academic & miscellaneous revenue shall be strictly controlled at the beginning of registration/enrollment every semester. The registration process shall not be deemed complete without clearance or prior approval with signature. For overdue collection from students with outstanding fees, every Department/Institute and relevant units shall cooperate and provide assistance to prevent losses.

### Article 3 Guidelines for Expenditure Management

1. Every unit's reimbursement or write-off for specific items shall be noted along with budget no. and details to facilitate the Finance Division's budget management.
2. Every unit shall comply with the budget plan and itemized budget; i.e., criteria for unified payment which may not be randomly revised without undergoing legal procedures or prior approval with signature to prevent write-offs.
3. The expenditure for School, Department and Institute shall be determined at the School, Department and Institute meetings and processed pursuant to the annual budget review schedule. It shall also be submitted to the President for approval.
4. Authorization of expenditure and budget execution processes are as follows:
  - (1) Procurement & Operation/Repair procedures shall be subject to Procurement Operation and Related Measures.
  - (2) Off-campus guest lecturers are entitled to receive payment for speaking engagements based on the "Speaking Fee Standards" established by the Taipei Medical University & Affiliated Hospital; the Faculty of this School shall not reimburse additional fees.
  - (3) The long or short domestic travel costs for public engagement by every unit shall be reimbursed pursuant to the "Faculty Travel Fee Measures" set by the Taipei Medical

University & Affiliated Hospital.

- (4) Oral test and thesis review fees for Graduates of this School shall be paid based on regulatory standards (NT\$1,000 for campus teachers and NT\$2,000 for off-campus committee members) and listed in the Advanced Fund List (預借經費清單) according to prior borrowings and further appropriations; in case of any discrepancy between the payment and regulation, payment shall be retrieved or compensated after the Finance Division conducts a review of the original responsible unit.
  - (5) There is a meal budget for internal meetings of every unit.
  - (6) The fee for academic visits and internships of teacher leaders shall be reimbursed subject to approval with signature or budget approval at the Department & Institute Meeting.
5. In case the reimbursement does not match the regulated amount or exceeds the standard payment limit upon review of the Finance Division, it shall be signed and retrieved or the original responsible unit shall be immediately compensated; serious cases shall be reported to the School for review and sanction.
  6. Below are the expenditure guidelines for annual budgeting:
    - (1) Joint activity fee: This shall be subject for approval at the Budget Meeting.
    - (2) Mailing & Phone fee: The budget for mailing services shall be managed and controlled by every unit according to its business needs, and the Secretary Office shall handle and arrange joint payments. The budget for phone service fee shall be managed and controlled by every unit according to its business needs, and the General Administration Office shall handle and arrange joint payments.
    - (3) Scholarship: The Student Affairs Office shall manage and process the budget along with the stipend and other related matters.
    - (4) Office equipment: The General Administration Office shall be notified regarding procurements of office equipment for every unit.
  7. Each unit with any business-related advanced payment has to provide a clear explanation for such amount and the period required for the special equipment to obtain approval and signature along with receipts one month before the deadline. Failure to do so would prompt the Finance Division to notify the concerned unit regarding the return of any advanced payment.
  8. Write-offs related to the Private University/College plan for school development and subsidy from the Ministry of Education shall be based on the list approved at the Budget Meeting. Any changes on the special equipment shall be subject to the approval and signature of the President with corresponding report to be submitted at the Budget Meeting.
  9. The off-campus payment slips shall be written off in two months (excluding the month the payment slips were obtained). Any overdue cases shall be processed through a special project.

Article 4 These Guidelines shall be enforced upon publication and approval during the Administration Meeting; the same applies to the amendments.