

Article 1 The preparation and implementation of the school's budget shall be handled in accordance with the provisions of these guidelines, unless otherwise provided by laws and regulations.

Article 2 The school's budget is compiled annually, and the fiscal year is from August 1st of each year to July 31st of the following year. The fiscal year name is based on the year of the Republic of China as the starting date of the year.

Article 3 The annual budget of the school is divided into revenue budget and expenditure budget. For current revenue and expenditure, prepare the "Estimated Balance of Receipts and Expenditures" (Appendix 1), and for capital expenditures, prepare the "Estimated Changes in Fixed Assets and Intangible Assets" (Appendix 2) and the "Estimated Addition of Important Fixed Assets and Intangible Assets" Detailed list" (Appendix 3). When the income is insufficient to cover the current year's regular expenditures and the purchase of fixed assets, the principle is to use unspecified funds or previous years' balances. If there is still insufficient money, an "Estimated Borrowing Change Statement" (Appendix 4) should be prepared.), and handle loans in accordance with the regulations of the competent authority to meet the needs of annual school affairs.

Article 4 The school's annual revenue and expenditure must be implemented according to the budget. Except for special accidents or emergency repairs to avoid emergency dangers or disasters, and the additional budget can be signed and approved by the principal, no additional budget may be added arbitrarily.

Article 5 The school is not allowed to increase debt beyond what is stipulated in the budget. If there is a need for borrowing, it must submit to the competent authority for prior approval or subsequent preparation in accordance with relevant laws before it can raise funds.

Article 6 The school should give priority to the income from tuition and miscellaneous fees for the regular expenses of maintaining the school's operations. If there is any surplus, the expansion of teaching facilities and the purchase of teaching equipment will be given priority; any remaining surplus can be used as financial resources to repay debts.

Section 2 Budget Compilation and Review

Article 7 The school's annual revenue and expenditure budget shall be prepared in accordance with the tables and revenue and expenditure budget items stipulated in the "Consistent Provisions on the Accounting System of School Foundations and Private Schools".

Article 8 The school's budget is prepared in a bottom-up manner. Each budget is prepared by the fund-using unit, and the accounting office is the sponsoring unit and is responsible for overall planning and compilation.

Article 9 In order to implement the openness and rationalization of budget preparation, the school has established a budget committee to review the annual work plans (Appendix 5) submitted by each unit and reasonably allocate the annual budget. The Budget Committee is chaired by the principal, and its members are selected by first-level supervisors within the establishment. If necessary, relevant personnel may be invited to attend and explain as a reference for budget allocation.

Article 10 The Accounting Office shall, in late March of each year, compile the information provided by each business unit based on the school development goals and the income and expenditure situation of the current school year, estimate the income amount for the next year, and

prepare it as a budget expenditure after review and approval by the Budget Committee. and the basis for review.

Article 11 The accounting office shall, in mid-April of each year, formulate budget preparation principles based on the revenue and expenditure estimates approved by the budget committee and approved by the principal, hold a budget preparation briefing, and send them to each budget preparation unit for processing.

Article 12 Each budget preparation unit of the school shall, in late April of each year, prepare annual work plans and budgets in line with the school's development goals and focus on annual work, and submit them to the budget committee convened in mid-May for review of budget expenditures.

Article 13 Each budget preparation unit shall revise the unit work plan and complete the department budget submission of the school information integration platform in late May of each year based on the budget reviewed by the budget committee.

Article 14 The Accounting Office shall submit the reviewed budget table to the school affairs meeting and the Board of Directors for review. The approved budget table shall be submitted to the competent authority for reference before July 31.

Section 3 Budget Execution

Article 15 Each unit's implementation of annual expenditure budgets should be consistent with the annual work plan. Except for the routine business expenses of the regular department, which are expended in proportion to the length of time, other regular and capital departments should be expended according to the progress of the work plan.

Article 16 Each unit implements the expenditure budget. In principle, the current door and the capital door shall not be transferred to each other. If it is necessary to adjust funds due to special emergencies, a "budget transfer (or additional)" form shall be filled in according to the principle of balance of payments. Application Form" (Appendix 6), after approval, the accounting office can change the data in the budget system before it can be implemented. If it is an emergency or special incident that cannot be included in the school year budget and there is no funds available, it must be signed separately. After approval, the accounting office will add funds to the budget before it can be implemented. However, it must still be implemented in the form of additional funds. The school's annual cash balance is a priority consideration.

Article 17 After the end of the accounting year, the income that has occurred but has not been collected shall be transferred to the next year and listed as receivables of the previous year, and the unused funds shall cease to be used. If there are unfinished projects and it is indeed necessary to retain budget funds, the funds may be retained until the following year to continue implementation after approval.

Article 18 The school's annual income and expenditure shall prepare final accounts after the end of the fiscal year, submit the financial report to an accountant approved by the Ministry of Education for verification, and submit it to the competent authority for review before November 30 after approval by the board of directors meeting. In addition, financial statements are published online in accordance with the operating principles for publishing financial statements for public and private schools and other educational institutions.

Article 19 In order to successfully complete the final accounting work, each unit should submit all expenditure vouchers for July (including before) to the accounting office no later than August 5 (if that day is a holiday, it will be postponed by one day). Purchase requests for books, museums, instruments and equipment should be sent to the Procurement Department of the General Affairs Office before the end of June to avoid delays and failure to write off.

Section 4 Supplementary Provisions

Article 20 Matters not stipulated in these standards shall be handled with reference to the "Consistent Provisions on the Accounting Systems of School Foundation Legal Persons and Private Schools" and relevant provisions.

Article 21 This code shall be adopted by the school council and implemented after approval by the principal. It shall also be submitted to the board of directors for reference. The same applies to revisions.