**高雄醫學大學資本支出預算保留及使用辦法**

**Kaohsiung Medical University Capital Expenditure Budget Retention and Use Regulations**

107.08.16 107學年度第1次行政會議通過

2018.08.16 Passed in the 1st Administrative Meeting of the 107th academic year

107.10.25第18屆第32次董事會議審議通過

2018.10.25 Reviewed and passed in the 32nd session of the 18th Board of Directors Meeting

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第18屆第45次董事會議審議通過

2019.10.31 Reviewed and passed in the 45th session of the 18th Board of Directors Meeting

108.12.05高醫會字第1081104179號函公布

2019.12.05 Announced in the GaoYiHuiZi No. 1081104179 Letter

111.05.26 110學年度臨時行政會議通過

2022.05.26 Passed in the Ad hoc Administrative Meeting of the 110th academic year

111.06.23第19屆第28次董事會議審議通過

2022.06.23 Reviewed and passed in the 28th session of the 19th Board of Directors Meeting

111.06.27高醫會字第1111102548號函公布

2022.06.27 Announced in the GaoYiHuiZi No. 1111102548 Letter

112.03.30 111學年度第7次行政會議通過

2023.03.30 Passed in the 7th Administrative Meeting of the 111th academic year

112.05.25第19屆第38次董事會議審議通過

2023.05.25 Reviewed and passed in the 38th session of the 19th Board of Directors Meeting

112.05.31高醫會字第1121101820號函公布

2023.05.31 Announced in the GaoYiHuiZi No. 1121101820 Letter

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| 第1條Article 1 | 本校資本支出預算若未能於該學年度內執行完成時，為使資本支出預算得以繼續推動並使用原編列之預算，特訂定本辦法。In the event that the capital expenditure budget of this university cannot be fully executed within the current academic year, the Regulations are thereby established to enable the continuation and utilization of the budget originally allocated. |
| 第2條Article 2 | 當學年度之資本支出預算應於當學年度結束前執行完成為原則，學年度結束應停止當學年度之採購程序。但符合下列情形之一者，得申請資本支出預算保留繼續執行使用原編列之預算：As a general rule, capital expenditure budgets for the current academic year shall be completed before the end of the academic year. Procurement procedures for the current academic year shall be stopped at the end of the academic year. However, the following types of capital expenditure budgets may be retained for continuing execution and use of the original budget:1. 業經完成決標之資本支出，且無法於當學年度結束日前完成驗收入帳者。
2. Capital expenditures that have been finalized through the bidding process and cannot be verified and accounted for before the end of the current academic year.
3. 當學年度結束尚未完成決標，且未於次一學年度編列相同預算，具特殊原因經檢討有必須繼續執行之資本支出預算。
4. Capital expenditure budgets that have not yet completed the bidding process by the end of the academic year, and for which the same budget has not been allocated in the subsequent academic year, but are deemed necessary for continuing execution due to special reasons upon review

前項資本支出預算執行期間跨兩學年度以上者，得申請資本支出預算保留，以其最後一學年度為認定基準。For the aforementioned capital expenditure budget, if the execution period spans over two or more academic years, an application can be made to retain the capital expenditure budget. The last academic year of the budget shall be used as the basis for eligibility. |
| 第3條Article 3 | 資本支出預算保留及使用之申請程序：Application procedures for the capital expenditure budget retention and use:1. 填報資本支出預算保留及使用申請表。
2. Complete the Capital Expenditure Budget Retention and Use Application Form.
3. 前條第一項第一款-之情形者，由採購單位彙總填報資本支出預算保留及使用申請表，並陳請校長核准。
4. For circumstances under the first item of the previous article, the procurement unit shall consolidate and complete the Capital Expenditure Budget Retention and Use Application Form, and submit it to the President for approval.
5. 前條第一項第二款之情形者，由原提出資本支出預算之單位填報資本支出預算保留及使用申請表，及詳述保留繼續使用之原因，並陳請校長核准。
6. For circumstances under the second item of the previous article, the unit that originally submitted the capital expenditure budget shall fill out the Capital Expenditure Budget Retention and Use Application Form, provide a detailed explanation for the reasons for the retention and continuing use, and submit it to the President for approval.
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| 第4條Article 4 | 每年6月10日前預估填報資本支出預算保留及使用申請表，核准後送交會計室，經會計室彙總相關資料後於6月30日前函報董事會核備，以繼續執行原編列之預算。An estimated Capital Expenditure Budget Retention and Use Application Form shall be submitted by June 10 each year. Upon approval, it should be forwarded to the Office of Accounting. After consolidating the relevant information, the Office of Accounting shall submit it to the Board of Directors for review and approval by June 30, in order to continue the execution of the budget originally allocated.經核准保留繼續使用之資本支出預算應於次一學年度結束前完成核銷，必要時得循原程序再申請延長一學年，逾期不得再保留及使用。Capital expenditure budgets that have been approved for retention and continuing use shall be settled by the end of the subsequent academic year. If necessary, an extension of one academic year may be applied for following the original procedure. Budgets not settled within this period shall not be retained or used further. |
| 第5條Article 5 | 政府機關、財團法人及公民營機構等外部計畫，其經費之使用及保留依補助或合作單位之規定辦理，不適用本辦法之規定。The use and retention of funds for external projects from government agencies, foundations, and public-private partnerships shall be governed by the Regulations of the grantor or cooperating entity, and shall not be subject to the provisions of the Regulations. |
| 第6條Article 6 | 本校附屬機構及相關事業資本支出預算保留及使用辦法，由附屬機構及相關事業另訂之。The capital expenditure budget retention and use regulations for the school's affiliated institutions and related businesses shall be separately established by the affiliated institutions and related businesses. |
| 第7條Article 7 | 本辦法經行政會議、董事會議審議通過後，自公布日起實施，修正時亦同。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. |