

## National Chung Hsing University Guidelines on Budgeting of Income and Expenditures for In-Service Master's Program

Enacted in the 290<sup>th</sup> Administrative Meeting on Sep. 18<sup>th</sup>, 2002  
Amended (Article 4) in the 303<sup>rd</sup> Administrative Meeting on Apr. 14<sup>th</sup>, 2004  
Amended (Article 4) in the 324<sup>th</sup> Administrative Meeting on Nov. 29<sup>th</sup>, 2006  
Amended (Article 4) in the 337<sup>th</sup> Administrative Meeting on Jun. 25<sup>th</sup>, 2008  
Amended (Article 4) in the 341<sup>st</sup> Administrative Meeting on Jan. 7<sup>th</sup>, 2009  
Amended (Article 7) in the 346<sup>th</sup> Administrative Meeting on Sep. 16<sup>th</sup>, 2009  
Amended (Articles 4 & 7) in the 349<sup>th</sup> Administrative Meeting on Jan. 6<sup>th</sup>, 2010  
Amended (Articles 3 & 4) in the 354<sup>th</sup> Administrative Meeting on Aug. 25<sup>th</sup>, 2010  
Amended (Articles 2 & 4) in the 358<sup>th</sup> Administrative Meeting on Nov. 24<sup>th</sup>, 2010  
Amended (Articles 2 & 4) in the 359<sup>th</sup> Administrative Meeting on Dec. 29<sup>th</sup>, 2010  
Amended (Article 4) in the 363<sup>rd</sup> Administrative Meeting on Jun. 22<sup>nd</sup>, 2011  
Amended (Articles 4 & 5) in the 371<sup>st</sup> Administrative Meeting on Jun. 13<sup>th</sup>, 2012  
Amended (Articles 2 & 4) in the 376<sup>th</sup> Administrative Meeting on Feb. 27<sup>th</sup>, 2013  
Amended (Article 4) in the 387<sup>th</sup> Administrative Meeting on Sep. 10<sup>th</sup>, 2014  
Amended (Articles 2 & 4) in the 400<sup>th</sup> Administrative Meeting on Jun. 15<sup>th</sup>, 2016  
Amended (Points 1-7) in the 425<sup>th</sup> Administrative Meeting on Jun. 12<sup>th</sup>, 2019;  
approved in the 1st University Fund Management Committee Meeting of the 108<sup>th</sup> Academic Year on Sep. 19<sup>th</sup>, 2019  
Amended (Points 3 & 4) in the 440<sup>th</sup> Administrative Meeting on May. 5<sup>th</sup>, 2021;  
approved in the 4th University Fund Management Committee Meeting of the 109<sup>th</sup> Academic Year on May. 11<sup>th</sup>, 2021  
Amended (Point 4) in the 459<sup>th</sup> Administrative Meeting on Dec. 20<sup>th</sup>, 2023;  
approved in the 2nd University Fund Management Committee Meeting of the 112<sup>th</sup> Academic Year on May. 6<sup>th</sup>, 2024

- I. These guidelines are established to ensure the reasonable allocation and utilization of funds for the university's In-Service Master's Program.
- II. Departments and institutes offering the in-service master's program must operate on a self-sustaining financial basis. Each semester, a budget for each class will be prepared and approved through administrative procedures before implementation, with the President's authorization.
- III. The fees for the university's in-service master's program are classified into the following categories:
  - (I) Credit Fees: Each department and institute shall calculate the instructional and operational costs and set its own credit fees, which must be stated in the enrollment guide. However, the maximum fee per credit is capped at NT\$10,000. Collected credit fees shall be allocated to the respective course-offering unit. (Credit fees for special and overseas courses require approval from the President. )
  - (II) Base Tuition and Fees: The base tuition and fees must not be lower than the university's graduate tuition standard for the academic year. The funds collected will be allocated to the student's subordinate unit.
- IV. The expenditure of funds for the university's in-service master's Program shall comply with the following regulations:
  - (I) Allocations: 18% to the University Fund (which includes 6% for utilities), 10% for administrative expenses, and 3% for college-level administrative costs. However, the newly established departments and institutes will allocate 8% to the University Fund in their first year, and the hereinabove standard allocation rates will apply from the second year onward.

(II) Teaching Hour Calculations: The maximum hourly rate for faculty, including both instructor and advisor hours, is NT\$2,000. For EMBA programs, the maximum rate is NT\$3,000. Any exceptions to these limits must be justified, approved by the review committee, and authorized by the President prior to reimbursement. The review committee shall be convened by the Vice President for Academic Affairs and attended by the department heads of the respective program-offering departments or institutes, the Director of the Personnel Office, and the Director of the Accounting Office.

(III) Lecture Fees: The standard fee for each guest lecture is NT\$3,000. (Lecture fees for special and overseas courses require approval from the President before reimbursement. )

(IV) Personnel expenses shall be managed in accordance with the following regulations:

1. Program Director Stipend: The maximum monthly stipend for the Program Director is NT\$18,000 and must be held by a full-time teacher in the University. (EMBA Executive Director shall receive an additional stipend equivalent to that of department or institute heads.)
2. Advising Instructor Stipend: The maximum monthly stipend is NT\$18,000 and must be held by a full-time teacher in the University.
3. Assistant Personnel Stipend: The maximum monthly stipend is NT\$8,000 per person. This role may be filled by university faculty, staff, or non-staff personnel, and must be approved through administrative procedures in advance.
4. Temporary Wages: Compensation is based on the hourly wage standards set by the Ministry of Labor. This applies to non-staff personnel, including short-term workers and student assistants.
5. Full-Time Personnel Salaries: Salaries shall be provided in accordance with the "National Chung Hsing University Compensation Table for Contract Employees."
6. Part-Time Assistant Salaries: Salaries shall be provided in accordance with Article 22 of the "National Chung Hsing University's Regulations for Safeguarding the Learning and Labor Rights of Part-Time Assistants."
7. The total personnel expenses for items 1 to 4 shall not exceed 50% of the total teachers' hourly fees, including both teaching and advisory hours for the program.
8. Work stipends shall be paid monthly and shall not be allocated or disbursed under any other designation.
9. Full-time teachers and assistant personnel may receive only one type of work stipend at any given time.

(V)The necessary equipment, operational costs, and miscellaneous expenses for starting the course may be budgeted according to actual needs. However, equipment expenses (including database costs) shall account for at least 20% of the remaining budget after deducting personnel expenses (including teaching hour calculations). If 20% of the remaining amount is less than NT\$10,000, the allocation may be exempted. Funds may be reallocated as necessary, but equipment expenses (including database costs) shall still account for no less than 20%.

- V. The revenue generated from credit fees for auditing courses in the university's in-service master's programs may be budgeted and used by the respective programs upon application. Any remaining funds after the fiscal year's accounting closure can be retained for accumulation and future use by the original department or institute.

The remaining funds shall be used for teaching and student-related affairs.

If the respective department or institute in-service program is discontinued for any reason, the remaining funds will be reclaimed and transferred to the university fund six months after all students have left the school.

- VI. For students aged 65 and above enrolled in the university's in-service master's programs, the credit fees per credit may be reduced by half, while the base amount of miscellaneous fees must still be paid in full.
- VII. These guidelines shall take effect upon approval by the university's Administrative Meeting and Fund Management Committee. The same applies to any amendments.