

# National Chung Hsing University Guidelines on Budgeting of Income and Expenditures for Industrial Research and Development Master's Program

Enacted in the 313<sup>th</sup> Administrative Meeting on Jun. 22<sup>nd</sup>, 2005

Amended (Article 5) in the 337<sup>th</sup> Administrative Meeting on Jun. 25<sup>th</sup>, 2008

Amended (Articles 4 & 5) 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 3, 5 & 7) in the 349<sup>th</sup> Administrative Meeting on Jan. 6<sup>th</sup>, 2010

Amended (Article 2) in the 359<sup>th</sup> Administrative Meeting on Dec. 29<sup>th</sup>, 2010

Amended (Article 7) in the 360<sup>th</sup> Administrative Meeting on Mar. 7<sup>th</sup>, 2011

Amended (Article 5) in the 363<sup>rd</sup> Administrative Meeting on Jun. 22<sup>nd</sup>, 2011

Amended (Articles 1-6) in the 371<sup>st</sup> Administrative Meeting on Jun. 13<sup>th</sup>, 2012

Amended (Article 5) in the 376<sup>th</sup> Administrative Meeting on Feb. 27<sup>th</sup>, 2013

Amended (Article 5) 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 (Articles 4 & 5) in the 412<sup>th</sup> Administrative Meeting on Jan. 10<sup>th</sup>, 2018

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 3-5) 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

- I. These guidelines are established to ensure the reasonable allocation and utilization of funds for the university's Industrial Research and Development Master's Program.
- II. Departments and institutes offering the Industrial Research and Development 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. Sources of Revenue for the Industrial Research and Development Master's Program at the University:
  - (I) Base tuition, miscellaneous fees, and credit fees paid by students.
  - (II) Revenue from industry-academia collaboration, including subsidies provided by partner enterprises for the program.
- IV. Revenue sources for the Industrial Research and Development Master's Program at the University shall be allocated according to the following proportions:
  - (I) Total tuition and per-credit fees paid by students: Allocate 18% to the University Fund (which includes 6% for utilities), 10% for administrative expenses, and 3% for college-level administrative costs.
  - (II) Subsidies from partner enterprises are managed according to the University's Guidelines for Revenue and Expenditure Management of Industry-Academia Collaboration Income at NCHU.
- V. The expenditure of funds for the Industrial Research and Development Master's Program shall comply with the following regulations:

(I)Teaching Hour Calculations: The maximum hourly rate for faculty, including both instructor and advisor hours, is NT\$2,000. 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.

(II)Lecture Fees: The standard fee for each guest lecture is NT\$3,000.

(III)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.

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.

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.

(IV)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%.

- VI. Any remaining funds from the Industrial Research and Development Master's Program after the closure of the fiscal year's accounting may be retained for future use by the hosting unit.

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

- VII. These guidelines shall take effect upon approval by the university's Administrative Meeting and Fund Management Committee. The same applies to any amendments.