

National Kaohsiung University of Hospitality and Tourism Guidelines for the Management of Tuition and Miscellaneous Fee Revenues and Expenditures

學雜費收入收支管理要點

105年1月6日104學年度第1學期第1次校務基金管理委員會審議通過

105年2月17日教育部臺教技(二)字第1050015100號函核備

105年11月15日105學年度第1次校務基金管理委員會審議通過(修訂§3配合本校組織規程修正)

106年8月23日第381次行政會議通過本校『法規提案審議作業規範』第六點(末點修正為陳請校長核定後公布實施)

106年9月14日106學年度第1次校務基金管理委員會審議修正通過(末點刪除「報請教育部備查後實施」)

106年12月13日配合本校組織規程教育部台教技(二)字第1060179646號函核定修正(原職稱、組織名稱)

一、本校為有效管理學雜費之合理運用，依據「國立大學校院校務基金設置條例」及「國立大學校院校務基金管理及監督辦法」訂定本要點。

1. These Guidelines are formulated to ensure the effective management and proper use of tuition and miscellaneous fees, in accordance with the Regulations on the Establishment of University Affiliated Funds for National Universities *and the* Regulations on the Management and Supervision of University Affiliated Funds for National Universities.

二、本校每學期得依教育部公告核定之學雜費收費基準，向學生收取以下費用：

2. Each semester, the University may charge students the following fees in accordance with the tuition and miscellaneous fee standards approved and announced by the Ministry of Education:

(一) 學費：係指與教學活動直接相關，用以支付學校教學、訓輔、研究、人事所需之費用。

(1) Tuition: Refers to fees directly related to teaching activities, used to cover expenses required for the University's teaching, tutoring, research, and personnel.

(二) 雜費：係指與教學活動間接相關，用以支付學校行政、業務、實驗、基本設備使用費所需之費用。

(2) Miscellaneous Fees: Refers to fees indirectly related to teaching activities, used to cover expenses required for the University's administration, operations, laboratory use, and basic equipment.

(三) 學校得以學分費、學分學雜費或學雜費基數等項目核算前項之學雜費。

(3) The University may calculate the aforementioned tuition and miscellaneous fees based on items such as credit fees, credit-based tuition and miscellaneous fees, or tuition and miscellaneous fee bases.

上述學費及雜費之收取，依「專科以上學校學雜費收取辦法」及「專科以上學校向學生收取費用辦法」等相關規定辦理。

The collection of the aforementioned tuition and miscellaneous fees shall be conducted in accordance with the Regulations on the Collection of Tuition and Miscellaneous Fees at Postsecondary Institutions *and the* Regulations on Fees Charged to Students at Postsecondary Institutions, as well as other relevant regulations.

三、學雜費收支帳目應按會計程序列帳，並依會計相關規定辦理。每年應公開學雜費收支明

細，並適時檢討收支項目之必要性及合理性。

3. Accounts for tuition and miscellaneous fee revenues and expenditures shall be recorded in accordance with proper accounting procedures and handled in accordance with relevant accounting regulations. Detailed records of tuition and miscellaneous fee revenues and expenditures shall be disclosed annually, and the necessity and reasonableness of revenue and expenditure items shall be reviewed periodically.

四、本校學雜費收入內部作業之控管單位及程序如下：

4. The internal control units and procedures for tuition and miscellaneous fee revenues at the University are as follows:

(一) 學雜費收費基準，由教務處擬訂並陳報教育部核定；

- (1) The standards for tuition and miscellaneous fees shall be drafted by the Office of Academic Affairs and submitted to the Ministry of Education for approval.

(二) 學雜費繳費單據製作、收款及退款事宜，由總務處出納組負責辦理；

- (2) The preparation of payment receipts, collection of fees, and processing of refunds shall be handled by the Cashier Division of the Office of General Affairs.

(三) 學雜費收入支用及帳目管理事宜，由主計室負責辦理。

- (3) The allocation, disbursement, and accounting management of tuition and miscellaneous fee revenues shall be handled by the Accounting Office.

五、學雜費收入得支應下列各種經費：

5. Tuition and miscellaneous fee revenues may be used to cover the following types of expenses:

(一) 編制內教師、比照教師之專業技術人員、研究人員本薪（年功薪）、加給以外之給與及編制外人員之人事費。

- (1) Personnel expenses, including the salaries (including seniority pay) and allowances beyond base pay for faculty members within the authorized staffing, professional technical personnel, and researchers equivalent to faculty, as well as personnel outside the authorized staffing.

(二) 講座經費。

- (2) Lecture expenses.

(三) 教師教學及學術研究獎勵。

- (3) Teaching and academic research incentives for faculty.

(四) 出國旅費。

- (4) Travel expenses for overseas trips.

(五) 公務車輛之增購、汰換及全時租賃。

- (5) Acquisition, replacement, and full-time leasing of official vehicles.

(六) 教學（實驗）設備之增購、汰換及修繕。

- (6) Acquisition, replacement, and maintenance of teaching (laboratory) equipment.

(七) 新興工程。

- (7) Emerging projects.
- (八) 辦理各類會議講習訓練與研討(習)會經費。
- (8) Expenses for organizing various meetings, seminars, training sessions, and workshops.
- (九) 學生獎助學金。
- (9) Student scholarships and financial aid.
- (十) 其他與校務發展相關經費。
- (10) Other expenses related to the development of the University.

六、學生於每學期註冊時，應依照規定繳納學費及雜費。逾期未繳納者，由總務處出納組催繳，仍未繳納者，其名單移交教務處依本校學則相關規定辦理。

6. Students shall pay tuition and miscellaneous fees in accordance with the regulations at the time of registration each semester. Those who fail to make payment by the deadline shall be urged to pay by the Cashier Division of the Office of General Affairs. If payment is still not made, the list of delinquent students shall be forwarded to the Office of Academic Affairs for handling in accordance with the relevant provisions of the University Academic Regulations.

七、學生因故無法繼續就學者，依下列規定辦理學雜費退費：

7. Students who are unable to continue their studies shall be refunded tuition and miscellaneous fees in accordance with the following provisions:

(一) 學生於註冊日(含)之前申請休、退學者，應免繳費；已收費者，全額退費。

(1) Students who apply for leave of absence or withdrawal on or before the registration day shall be exempt from payment; if fees have already been collected, a full refund shall be issued.

(二) 學生於註冊日之次日起至正式上課日之前一日申請休、退學者，退還學費三分之二、雜費全額退還。

(2) Students who apply for leave of absence or withdrawal from the day after registration up to the day before the first day of official classes shall receive a refund of two-thirds (2/3) of the tuition and a full refund of miscellaneous fees.

(三) 學生於正式上課日(含)之後，而未逾學期三分之一申請休、退學者，退還學雜費總和之三分之二。

(3) Students who apply for leave of absence or withdrawal on or after the first day of official classes but before one-third of the semester has elapsed shall receive a refund of two-thirds (2/3) of the total tuition and miscellaneous fees.

(四) 學生於正式上課日(含)之後逾學期三分之一，而未逾學期三分之二申請休、退學者，退還學雜費總和之三分之一。

(4) Students who apply for leave of absence or withdrawal after one-third of the semester has elapsed but before two-thirds of the semester shall receive a refund of one-third (1/3) of the total tuition and miscellaneous fees.

(五) 學生於正式上課日(含)之後逾學期三分之二申請休、退學者，所繳學雜費，不予

退還。

- (5) Students who apply for leave of absence or withdrawal after two-thirds of the semester has elapsed shall not be refunded any tuition or miscellaneous fees.

上述各時段均依本校行事曆計算。

The above time periods shall be calculated in accordance with the University's academic calendar.

八、本要點如有未盡事宜，悉依「國立大學校院校務基金設置條例」及「國立大學校院校務基金管理及監督辦法」等相關規定辦理。

8. Matters not specifically addressed in these Guidelines shall be handled in accordance with the Regulations on the Establishment of University Affiliated Funds for National Universities, *the Regulations on the Management and Supervision of University Affiliated Funds for National Universities*, and other relevant regulations.

九、本要點經行政會議及校務基金管理委員會審議通過，陳請校長核定後公布實施，修正時亦同。

9. These Guidelines shall take effect upon approval by the Administrative Meeting and the University Affiliated Fund Management Committee, and subsequent ratification by the President. The same procedure shall apply to any amendments hereto.

本規章負責單位：教務處註冊課務組