

SDG 16.2.7

SDG 16.2.7 Does your university as a body have a publication of university financial data?
學校是否有公開大學財務數據？

Item 1. Disclosure of university financial data

YunTech discloses financial information on a monthly and annual basis, which includes details such as Income, expenditure, borrowing, surplus, and more.

Accounting Office website

Link: <https://acx.yuntech.edu.tw/>

Item 1 Evidences

Link: <https://acx.yuntech.edu.tw/>



2022 Financial reports

Link: <https://acxweb1.yuntech.edu.tw/webppr/11119ZC.htm>

國立雲林科技大學校務基金附屬單位決算(全部版)

(非營業部分)
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<https://acx.yuntech.edu.tw/index.php/financial-statement/2020-03-05-08-13-56>

Jan 2023



12203-National-Yunlin-University-of-Science-and-Technology-Balance-Sheet.csv¶

12203-National-Yunlin-University-of-Science-and-Technology-Balance-Sheet.xml¶

12203-National-Yunlin-University-of-Science-and-Technology-Income-and-Expenditure-Surplus-Statement.csv¶

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12203-National-Yunlin-University-of-Science-and-Technology-Fixed-Asset-Execution-Status-Statement.csv¶

12203-National-Yunlin-University-of-Science-and-Technology-Fixed-Asset-Execution-Status-Statement.xml¶

manifest.csv¶

Item 2. Establish transparent rules and procedures of financial planning

YunTech established rules and procedures of financial planning and financial expenditures.

Item 2 Evidence

YunTech School Fund Pre-(estimate) Budget Compilation, Review and Allocation Procedure

項目編號	【預算】1-01
項目名稱	校務基金預(概)算編審分配作業
承辦單位	主計室
相關單位	全校各單位
辦理時間	前1年12月至當年12月
注意事項	<p>一、依預算法及行政院之規定，非營業基金預算之編製及審議作業，均有既定之時間限制，因此必須注意整個作業流程之控制，並儘可能提前規劃及作業。</p> <p>二、因整體之編製與審議作業牽涉之範圍甚廣，且有賴校內各相關單位之配合，故應重視作業過程中與各相關單位之協調及溝通事宜。</p> <p>三、各非營業基金預算案書表編製完成後須報送立法院審查，且為爾後預算執行之依據，故應注意所編製內容之品質及避免錯漏。</p> <p>四、因時程緊迫，須隨時注意教育部對下一年度歲出概算額度之通知，以備及時作業編報概算。</p> <p>五、有關出國計畫及旅費預算表(人事室)、請增減預算員額(人事室)、設置及應用電腦(資訊中心)、500萬元以上儀器(研發處)、重要行政及政策類委託研究計畫(研發處)、增購及汰換公務車輛(總務處)及1億元以上之各項公共工程(總務處)等，應注意請各相關單位依主管機關規定日程表報送資料，並會知主計室。</p>

<p>相關法令</p>	<p>一、預算法 二、中央政府總預算編製作業手冊 三、中央政府總預算附屬單位預算編製作業手冊(含中央政府總預算附屬單位預算編製辦法及中央政府總預算附屬單位預算共同項目編列標準等) 四、教育部及所屬機關學校預算編製及執行補充規定</p>
<p>辦理方式</p>	<p>一、前1年12月至當年2月完成年度概算編製前各項先期作業： (一)通知校內各相關單位查填概算表格。 (二)依教育部通報及「各項費用編列標準表」、學年度新增班、自然增班與專案請增員額資料，依時程表規定籌編年度概算。 二、依據教育部通報之「年度本部所屬基金概算初編應行注意事項」規定，依限完成計算基本需求報部。 三、5月31日前依據教育部通報之概算額度彙編校務基金之附屬單位預算表報部。 四、7月31日前依據教育部通報之核定補助額度及行政院主計處對各基金附屬單位預算審議結果，整編校務基金之附屬單位預算書並完成校務基金預算彙編系統之資料上傳作業。 五、8月中旬前依據教育部通報將校務基金預算案各項書表付印。 六、8月31日前依據教育部通報將校務基金預算案分送教育部及各主管單位。 七、9月至12月因應立法院審議預算案應完成之報告資料、立法委員質詢模擬題、立法院審議過程須辦理之各相關事項及政黨協商等所需資料，並加強與立法委員之協商溝通。 八、如12月未審完，則延至下年度依立法院對預算案之審議結果，由教育部通知各校務基金學校整編為法定預算。 九、召開預算分配委員會，審議各單位需求分配預算，分送相關單位執行。 十、次年1月20日前依實際需要編製第1期實施計畫及收支估計表。 十一、次年7月20日前依執行情形及實際需要編製第2期實施計畫及收支估計表。 十二、行政院核定購建固定資產先行辦理於以後年度補辦預算案件，應同步修正「分期實施計畫及收支估計表」。</p>
<p>附件</p>	<p>預算業務作業程序</p>

使用表單文件	概算相關表格
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SOP Number	1-01
SOP Name	School Fund Budget Compilation and Allocation Operation
Organizing Department	Accounting Office
Relevant Departments	All units across the school
Implementation Time	From December of the previous year to December of the current year
Precautions	<ol style="list-style-type: none"> 1. In accordance with the Budget Law and the regulations of the Executive Yuan, there are established time constraints for the compilation and review of non-operational fund budgets. Therefore, it is necessary to control the entire operation process and plan and operate as early as possible. 2. Since the overall compilation and review operations involve a wide range and rely on the cooperation of relevant units within the school, coordination and communication with these units during the operation process should be emphasized. 3. After the compilation of each non-operational fund budget proposal is completed, it must be submitted to the Legislative Yuan for review, and it serves as the basis for subsequent budget execution, thus attention should be paid to the quality of the content compiled and to avoid errors and omissions. 4. Due to the tight schedule, it is necessary to pay close attention to the notifications from the Ministry of Education regarding the estimated expenditure quota for the next year, in order to prepare and compile the preliminary budget in time. 5. Regarding projects such as overseas travel plans and travel budget forms (Personnel Office), requests for budget personnel quota adjustments (Personnel Office), establishment and use of computers (Information Center), instruments costing over 5 million NT dollars (Research and Development Office), significant administrative and policy-oriented

	<p>commissioned research projects (Research and Development Office), purchasing and replacing official vehicles (General Affairs Office), and public construction projects exceeding 100 million NT dollars (General Affairs Office), it is necessary to ask the relevant units to submit information according to the schedule required by the regulatory authorities, and to notify the Accounting Office.</p>
<p>Related Laws and Regulations</p>	<ol style="list-style-type: none"> 1. Budget Law 2. Central Government General Budget Compilation Operation Manual 3. Central Government General Budget Affiliated Units Budget Compilation Operation Manual (including Central Government General Budget Affiliated Units Budget Compilation Method and Central Government General Budget Affiliated Units Budget Common Item Compilation Standards, etc.) 4. Supplementary Regulations for Budget Compilation and Execution by the Ministry of Education and Its Affiliated Institutions and Schools
<p>Procedure</p>	<ol style="list-style-type: none"> 1. Completion of various preliminary tasks for annual budget compilation from December of the previous year to February of the current year: <ol style="list-style-type: none"> (i) Notify relevant units within the school to check and fill out the preliminary budget forms. (ii) According to notifications from the Ministry of Education and the "Standards for Compiling Various Expenses," data on new classes added during the academic year, natural class increases, and special requests for additional personnel quotas, compile the annual preliminary budget as per the schedule. 2. Complete the calculation of basic needs and report to the department in accordance with the Ministry of Education's notification of "Key Points for the Initial Compilation of the Annual Fund Preliminary Budget." 3. By May 31, compile the school affairs fund's affiliated unit budget based on the preliminary budget quota notified by the Ministry of Education and report to the department. 4. By July 31, based on the approved subsidy quota notified by the Ministry of Education and the review results of the affiliated unit budgets by the Budget Office of the Executive Yuan, revise the affiliated unit budget of the school affairs fund and complete the data upload for the school affairs fund budget compilation system. 5. By mid-August, print the various forms and tables of the school affairs fund budget proposal according to the Ministry of Education's

	<p>notification.</p> <ol style="list-style-type: none"> 6. By August 31, distribute the school affairs fund budget proposal to the Ministry of Education and each governing unit according to the notification from the Ministry of Education. 7. From September to December, prepare the report materials required for the Legislative Yuan's budget deliberation, simulated questions for legislators' inquiries, various related matters that need to be handled during the Legislative Yuan's deliberation process, and information needed for party negotiations, and strengthen negotiations and communication with legislators. 8. If the deliberation is not completed by December, it will be postponed to the following year. According to the results of the Legislative Yuan's budget deliberation, the Ministry of Education will notify each school affairs fund school to revise into a statutory budget. 9. Convene the budget allocation committee to review the budget requirements of each unit and distribute them to the relevant units for implementation. 10. By January 20 of the following year, compile the first phase implementation plan and the estimated income and expenditure statement according to actual needs. 11. By July 20 of the following year, based on the implementation status and actual needs, compile the second phase implementation plan and the estimated income and expenditure statement. 12. For fixed assets purchases approved by the Executive Yuan that are to be budgeted for in subsequent years, the "Phased Implementation Plan and Estimated Income and Expenditure Statement" should be revised accordingly.
<p>Attachments</p>	<p>Budget Operation Procedure</p>
<p>Forms and Documents Used</p>	<p>Preliminary Budget Related Forms</p>