

National Kaohsiung University of Science and Technology

Guidelines for the College Budget Auditing Committee of the

College of Foreign Languages

Reviewed and Passed at the 4th College Affairs Committee Meeting of the 2017 Academic Year on March 29,
2018

Article 1

The Budget Auditing Committee (hereinafter referred to as “the Committee”) is established by the College of Foreign Languages (hereinafter referred to as “the College”) to enhance the College’s educational quality, oversee the College’s budget utilization and ensure the maximum effectiveness of the College’s use of funding.

Article 2

The Committee is comprised of the chairpersons of departments acting as the ex-officio members (their appointment lasts for their term as chairperson) and one faculty representative from each department. The faculty representatives are not allowed to act concurrently as a member of the College Space Management Committee or as a member of the College Budget Allocation and Management Committee. The duration of the Committee members’ term is one academic year, and they may be re-appointed for an additional term.

Article 3

The Committee is headed by a convener elected by Committee members present at the first meeting.

Article 4

The responsibilities of the Committee are as follows:

- 1.To conduct an audit of the expenses of the College’s teaching, research, and promotional projects.
- 2.To conduct an audit of the expenses of the College’s architectural constructions, and the budget utilization of project contracting and execution.
- 3.To conduct an audit of various types of income, expenses, and cash

payments.

4.To conduct an audit of added, expanded, or modified properties.

5.To conduct an audit of other expenses.

Article 5

The Committee Meeting is convened at least once every semester by the convener. When the Committee is convened, the Dean of the College of Foreign Languages must be present in person and shall do a report on audit-relevant matters. When the Committee is convened, at least two-thirds or more of the members shall be present, and a decision shall be reached upon the approval by at least half or more of the present members.

Article 6

The audit report regarding the use of the funding and budget utilization shall be presented by the Committee at the College Affairs Committee Meeting.

Article 7

The guidelines are approved and implemented after the College Affairs Committee Meeting, and the same shall be done upon any amendment thereto.