

# Yuan Ze University Educational Resource Development Fund Management Regulations

Approved by the 10th Executive Council Meeting of the 2000 Academic Year on May 14, 2001

Amended and Approved by the 19th Executive Council Meeting of the 2001 Academic Year on June 10, 2002

Amended and Approved by the 7th Executive Council Meeting of the 2013 Academic Year on October 30, 2013

Amended and Approved by the 5th Executive Council Meeting of the 2017 Academic Year on October 11, 2017

Amended and Approved by the 14th Executive Council Meeting of the 2019 Academic Year on February 12, 2020

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## **Article 1** Purpose

These Regulations are formulated to appropriately manage and utilize donations to promote the development of the University's affairs.

## **Article 2** Authority and Responsibilities

A committee of 7-15 members shall be established to handle, supervise, and approve various donation-related matters. The President of the university shall serve as the Chairperson of the committee.

## **Article 3** Types of Donations Received

1. University Development Fund (including donations with no specified unit or purpose).
2. Development funds for colleges and departments (institutes).
3. Designated donations for administrative units.
4. Scholarships.
5. Financial aid for underprivileged students.
6. Other designated-purpose funds.
7. Other in-kind donations, securities, or assets.

## **Article 4** Management Principles

All donations shall be deposited into the Educational Resource Development Fund's dedicated account. The Accounting Office shall compile statistics on the income, expenditures, and balance of donations received by each unit for the previous academic year. Each recipient unit must submit an annual expenditure report for review by the committee and appropriate public disclosure.

1. The committee shall manage donations with no specified purpose. Donations with specified purposes shall be used accordingly, provided such use aligns with university affairs and does not violate academic ethics, harm the university's reputation, or serve illegal purposes.
2. When donations are designated for individual teaching or research purposes, the donor (including the responsible person if the donor is a legal entity) and the recipient (including individuals, supervisors, project leaders, or researchers) must not be the same person, spouses, or relatives within the second degree of kinship.
3. Donations must not be associated with improper benefits to the donor.

Recipient units must establish guidelines for managing and using donations and inform the Public Affairs and Alumni Services Center. Expenditures shall follow internal accounting procedures. If no guidelines are established, the use of donations must be approved by the college or department affair meeting.

**Article 5** Utilization Principles for Non-Designated Donations

Non-designated donations shall be utilized by the university as follows:

1. Establish academic chairs.
2. Establish student scholarships and financial aid.
3. Support teaching and research activities.
4. Support internationalization efforts.
5. Fund lectures, seminars, and academic exchanges.
6. Renovate teaching and research buildings.
7. Purchase equipment, instruments, or supplies.
8. Support administrative expenses related to university affairs.
9. Fund expenses related to university development.
10. Cover expenses for fundraising and related activities.

Expenditures exceeding NT\$1 million must be approved by at least two-thirds of the attending committee members. For projects under NT\$1 million with time constraints, the Chairperson may approve the expenditure, subject to ratification by the committee at its next meeting.

**Article 6** Utilization Principles for Designated Donations

Designated donations may be reallocated under the following circumstances, with committee approval:

1. The original purpose has been achieved, or the purpose no longer exists.
2. The designated funds remain unused for over three years.
3. Donated in-kind items no longer serve their original purpose.

Any other changes to the designated purpose require the donor's written consent.

**Article 7** Donations Utilizing Interest

If donations are to be utilized based on interest generated, the principles outlined in Article 6 shall apply.

**Article 8** Management of Annual Surplus Funds

1. Surplus from non-designated donations shall be managed by the Chairperson in accordance with the needs of university development, referencing Article 46 of the Private School Act.
2. Surplus from designated donations shall be carried forward and used according to the original purpose.
3. If the remaining balance of a designated donation is less than NT\$10,000, the executing unit may utilize it according to Article 6.

**Article 9** Disposal of In-Kind Donations

The disposal of non-cash donations (including movable and immovable property and securities) shall be conducted in accordance with the university's Property Management Regulations and relevant provisions of the Private School Act.

**Article 10** Incentive Measures

When a recipient unit's cash donations for an academic year total NT\$1 million or more, and the donations are designated for university development, the university shall allocate 10% of the donation amount as an incentive for the unit. After the incentive is allocated, the fundraising total is reset.

**Article 11** Donation Receipts and Disclosure

The University shall issue receipts for donations for tax purposes. Donor names and donation amounts shall be published periodically on the University's website. Donation records and receipts shall be sequentially numbered and managed by designated personnel.

**Article 12** Donor Appreciation

Donor appreciation measures shall be conducted in accordance with the Yuan Ze University Donor Appreciation Regulations.

**Article 13** Implementation

These Regulations shall take effect upon approval by the Executive Council Meeting. Amendments shall follow the same process.

**In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.**