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Guidelines for Accounting Voucher Audit and Review, Yuan Ze University

I General Provisions

(The general provisions apply to all categories of forms related to accounting voucher audit and review of Yuan Ze University (YZU).)

- 1 Scope of Application: These guidelines apply to all categories of accounting voucher audit and review, except for Cooperative Education Projects (Non-NSTC), Cooperative Education Projects (NSTC), Lifelong Education Projects, and Commission Funds.
- 2 Categorization of Guidelines: The guidelines for accounting voucher audit and review are categorized as follows:
 - 2.1 Procurement Forms: Expenses for vendor payments.
 - 2.2 Maintenance and Construction Forms: Expenditures related to maintenance and construction projects.
 - 2.3 Petty Cash Forms: Small amount reimbursement to employees for vendor payment or domestic travel expenses.
 - 2.4 Student Miscellaneous Forms: Student work-study wages (excluding international students).
 - 2.5 Miscellaneous Expense Request Forms: Expenses for overseas travel, personal allowances, bonuses, various tax-free student scholarships and awards, incentives, allowances, payments for personal services, and other reported income-related expenses.
 - 2.6 Payroll Forms: Salaries for department and project-contracted personnel, student work-study wages and graduate student aid.
 - 2.7 Cash Advance Forms: Advance payment for activities.
- 3 Internal budget cannot be combined with NSTC budgets.
- 4 Central Trust of China (CTC) procurement does not apply to procurement funded by YZU internal budgets. In other words, the "Centralized Procurement Implementation Plan for Government Agencies" only apply to procurement funds from the Ministry of Education. Only procurements funded by the MOE may order materials from the Central Trust Bureau through the Inter-entity supply contract (Contract Number: 04-LP5-0380).
- 5 The use of retained budgets must match with that of the original purposes.
- 6 Telephone expense budget shall be allocated by each unit every academic year.
- 7 Regarding individual donations (gifts), please note:
 - 7.1 When the donors receive income tax deductions for donations, the beneficiary shall not be designated.
 - 7.2 Donors may submit donations through the Public Affairs and Alumni

Service Center, internal units, or individuals to the Finance and Property Management Section for deposit into YZU bank account. The purpose of the donation shall be indicated on the receipt, such as for the construction of a memorial hall, student scholarships for the Department of Chemical Engineering and Materials Science, emergency assistance for the Student Affairs Office, and so on. The donation shall not be designated to certain students for tuition or scholarships.

- 7.3 When a certain department (e.g. the Department of Chemical Engineering and Materials Science) awards the scholarship, the application should include the recipient's receipt, the department scholarship regulations, and the minutes of the scholarship review committee meetings.
- 7.4 If a donor directly pays a student for their tuition or living expenses, bypassing the YZU bank account (not deposited into the university's account), shall be considered a personal gift. YZU is not involved regardless of the amount.
- 8 All expenses shall be filed through portal, including the Adviser Fees (Student Affairs Office), Student Recruitment Budgets (Academic Affairs Office), and other external project expenses.
- 9 Payment Status: If the status displayed in the upper right corner of the form indicates "Paid" (Purchase Order)," or "Closed (Petty Cash Form, Miscellaneous Expense or Payroll Form)," it means that the voucher has been made. In such cases, the form will include additional information such as payment date, voucher numbers (total and sub-numbers), check numbers. The same information can be accessed through budget inquiry on the portal through the used amount of the budget account. If no check or payment to the designated bank account has been made for over 3 working days after the payment dates, please consult the Finance and Property Management Section with the application details such as the payment date and voucher numbers.
- 10 Closing Regulations.
 - 10.1 To comply with the requirements of the annual accounting cycle for public sectors and the academic year cycle for private schools, we conduct account closures twice a year, in December and July, respectively, starting from the 2006 academic year (a briefing has been held with all staff by the General Affairs Office on July 19, 2006). In order to ensure the smooth completion of the year-end settlements by

the end of July and December for each academic year, all units are required to cooperate with the following items:

- 10.2 **In response to the application for account closure, please follow the schedule provided in the internal email announcements.**
- 10.3 At the end of each academic year, the accounting system will be fully closed on the last day, i.e., until 12:00 AM on 12/31 or 7/31. The "Submit New Form" function will be disabled in the budget accounting system.
- 10.4 Procurement negotiation and equipment acceptance:
 - A. For consolidated computer and peripheral equipment procurements requiring negotiation, please submit applications to the General Affairs Office before the deadline. Individual cases should file applications online according to the schedule (Bidding held every Tuesday and Thursday). Working timelines: For bidding amount up to 1 million NTD requires 7 working days and for amount over 1 million NTD requires 14 working days, with an estimated reasonable delivery and acceptance date after the bidding.
 - B. Ongoing procurement cases that have not been accepted should be submitted to the Finance and Property Management Section for verification within the dates announced by the Accounting Office.
- 10.5 Notes on closing income-related payments:

For any income-related payments (including salaries, honorarium, temporary wages, work-study wages, speaking fees, attendance fees, review fees, etc.), as they are related to annual individual income tax declaration, the General Accounting Office needs to compile and pay taxes to the bank before reporting to the National Tax Bureau. Therefore, all receipts for various income-related expenditures must be submitted to the General Accounting Office within the announced dates.
- 10.6 For those who have made advance payments (loans), the offsetting procedure should be carried out following the instructions in point 2. Late submissions will not be accepted. If there are outstanding borrowing balances from previous academic years, please return them to the Finance and Property Management Section before the deadline announced in the internal email.
- 10.7 Expenses related to domestic (or international) business trips spanning

two fiscal years or academic years (e.g., invoices, receipts, Travel Agency Invoice and remittance receipts, etc.), or per diem allowance, must be settled according to the receipt or per diem allowance date within the respective accounting and academic years as stipulated in the closing regulations.

Example: Mr. Zhang attended an international conference in the United States from July 28, 96 to August 3, 96. The conference took place during this period. The receipt for the ticket entrusted collection and remittance is dated July 10, 96, and the receipt for the conference registration fee is dated May 26, 96. Therefore, the expenses for the ticket, conference registration fee, and daily living expenses from July 28, 96 to July 31, 96 need to be settled in the 95 academic year. Similarly, for the daily living expenses from August 1, 96 to August 3, 96, they need to be settled in the 96 academic year.

Likewise, in the case of cross-year closing: If Mr. Zhang attends an international conference in the United States from December 28, 96 to January 3, 97, with the ticket entrusted collection and remittance receipt dated December 10, 96, and the conference registration fee receipt dated October 26, 96, the expenses for the ticket, conference registration fee, and daily living expenses from December 28, 96 to December 31, 96 need to be settled in the year 96 (before December 31, 96). And the daily living expenses from January 1, 97 to January 3, 97 need to be settled in the year 97.

- **Conditions for December closing:** Invoices or property acceptance dates falling between August 1 and December 31; for property accepted by the end of December, the invoice date must be in December.

- **Conditions for July closing:** Invoices or property acceptance dates falling between January 1 and July 31.

11 The project director shall be fully responsible for any failure in executing the matching fund from YZU.

12 Notices for External Vouchers (e.g. invoice and receipts)

12.1 Please obtain legitimate invoice or receipt upon purchase. All certificates shall be audited by accountants and government tax office, expenditure vouchers are only used for special circumstance.

- Uniform Invoice Seal shall be stamped on the uniform invoice. According to the “Regulations Governing the Use of Uniform

Invoices”, the unique uniform invoice seal shall contain the name, the uniform serial number, and the address of the business entity, as well as the words “Uniform Invoice Seal”.

- All receipts shall include the uniform serial number, stamp of the business owner and the words “Exemption of Uniform Invoice Seal”.

- 12.2 As an NPO, we accept duplicate uniform invoices in compliance with Chapter 7 of the “Regulations Governing the Use of Uniform Invoices” and the “Tai(87)Hui(2)Tze No.87098979 Letter” issued by the MOE. Please observe the above requirement in order to comply with the audit regulations and high standard of administrative quality. When purchasing, please make sure the uniform invoice shall include YZU Uniform Serial No.(00966880) on the cash register uniform invoices and the name of the purchaser (Yuan Ze University) on duplicate uniform invoices. **The Uniform Serial Number on the upper right corner of the invoice refers to the Vendor’s Uniform Serial Number.** In case of any change in the invoice amount, please ask the vender to issue a new one (according to the tax law). If YZU Uniform Serial Number is considered a Profit-seeking Enterprise due to the setting error of the invoice machine and the business tax is included additionally. Please ask the vender to skip the Uniform Serial Number and write our Uniform Serial Number or school name by hand and include the stamps of the business owner or Uniform Invoice Seal next to the handwriting.
- 12.3 Any changes made on the invoice/receipt amount will not be accepted. For other changes, please ask the vender to stamp on change with the owner’s stamp.
- 12.4 When the product item is not listed on invoice, please include the delivery note with the title of purchaser as Yuan Ze University.
- 12.5 If the vendor’s name indicates “Company”, the vender shall provide invoices. Legally registered businesses cannot issue invoice and receipt at the same time.
- 12.6 For registration fees of training courses or seminars, please ensure the buyer’s title on the receipt is Yuan Ze University. No personal invoice will be accepted.
- 12.7 When the invoice is lost, please submit the photocopy of the retention copy of the invoice issuer with stamps of “Identical to original copy” and “Uniform Invoice Seal “. Additionally, a Letter of Undertaking

issued by the vender shall be included to explain the reason of loss (including the official stamps and Uniform Invoice Number).

- 12.8 Please separate personal items from business purchase with separate invoices.
 - 12.9 When the Proof of Purchase amount is NTD 5,000 or above, the stamp of manager of the Post Office is required.
 - 12.10 When the purchase is made from overseas vendors, please include the original invoice or receipt.
 - 12.11 Vouchers for meals should indicate the quantity, unit price of lunch boxes. The purpose for such meal should also be included.
 - 12.12 Vouchers for photocopy should indicate the item, quantity and unit price (If the service providers do not list the photocopy items, please write down the items on the vouchers). Do not make advance payment for lease in advance.
 - 12.13 The billing name on the telephone expense receipt must be "Yuan Ze University" and cannot be a personal name. In the event of a lost telephone expense receipt and the need for a replacement, please obtain confirmation from the General Affairs Office that the telephone number is used by a department or unit within the university.
 - 12.14 When purchasing foreign goods, please report the actual amount in New Taiwan Dollars (TWD) for reimbursement. For the import of large quantities, high-value physical items (including consumables), and large equipment, it is necessary to provide documents such as the import declaration, shipping documents, and exchange rate application form. The import clearance and physical goods inspection must be completed before applying for closure.
 - 12.15 Electronic invoices, as stipulated by the operating guidelines, can be provided by businesses or downloaded and printed by government agencies, and both can be used as expenditure vouchers. If a government agency downloads and prints the receipt on the Electronic Integration Service Platform, it should be signed by the handler.
- 13 Notice for hard copy vouchers:
- 13.1 The applicant, the verifier, and the unit supervisor listed on the adhesive deposit slip must all provide complete information and include the date. When using the budget across units, please obtain the approval of the supervisor of that unit.
 - 13.2 If the amount requested on the adhesive deposit slip is less than the amount on the invoice (or receipt), please specify the reason and

indicate the actual amount paid on the invoice (receipt) along with the signature (or signature) of the applicant.

13.3 Before submitting the expense reimbursement sticky note, please check the following:

- Ensure that all attachments are complete (e.g., is the purchase order missing?).
- Verify if all procedures are in order (e.g., is there a missing signature from the supervisor on the documents?).
- Confirm that the items listed on the purchase order, estimation sheet, invoice, and other expense categories match.
- Check if the various form numbers in the upper right corner of the Voucher Transmittal Form (e.g., purchase order number, project number, project name, accounting code, amount) are correctly filled out.
- Complete the summary and offset/payment details in the lower right corner of the Voucher Transmittal Form (e.g., 10 dinner boxes for the 2nd department meeting on 9/15, 500 copies of the department work plan on 10/1 at \$0.5 each for a total of \$250, offset loan request number/payment recipient).

13.4 Please submit the Voucher Transmittal Forms according to the instructions and make sure that the receipts are neatly attached before sending them to the General Accounting Office for review. Failure to do so will result in the return of the Voucher Transmittal Forms to the originating unit. Any payment delays resulting from this will be the responsibility of the originating unit.

13.5 Please do not alter the content or data on the Voucher Transmittal Forms or reports. In case of any necessary changes, they should be endorsed with a seal or signature by the applicant (such as the recipient).

13.6 When using the Administrative Management Research Grant (provided by the Secretariat Office) or the Teaching Material Production, and Teaching Improvement Research Grant (provided by the Office of Academic Affairs), any purchase orders and Voucher Transmittal Forms must be co-signed by the respective supervisors and authorized representatives of relevant unit.

13.7 Information such as the voucher total number, voucher sub-number, payment date, and check number for all closed forms can be found through the 'Form Inquiry' feature in the Budget Accounting System.

This will facilitate inquiries to the Finance and Property Management Section or the provision of vendor payment details for everyone.

- 13.8 When the voucher is in the form of Uniform Invoice, please fill in the invoice number including the letters but not the hyphen sign (-). For example, the invoice number **should be written as AB11223344** instead of AB-11223344. In the case of receipts, please fill in the receipt number if applicable.

- 13.9 The method of binding for application forms is as follows: For Procurement Forms and Repair and Maintenance Construction Forms, they should be bound behind the Voucher Transmittal Form. Petty Cash Forms, Miscellaneous Expense Forms, and Payroll Forms should all be bound in front of the Voucher Transmittal Forms. For student reimbursement rosters and receipts, please bind them at the designated area on the Voucher Transmittal Form. When binding the documents, please follow the form sequence number and use two or more staples to prevent any loss during transit.



- 14 The provisions of these regulations may be amended in accordance with the regulations of the Ministry of Finance and that of YZU.**

II. Guidelines for Advance Cash Forms

- 1 Please mind the advance cash timeline. On the Advance Cash Forms, please specify the project number of the source budget and attach detailed plans or minutes that have been approved (for advance cash amounted under NTD 20,000, approval from the unit supervisor is required, and for amounts exceeding NTD 20,000, approval from the President is required). For write-offs, please return the remaining cash to the Finance and Property Management Section and submit the Voucher Transmittal Form along with supporting documents to the General Accounting Office within 2 weeks upon the completion of the proposed event; 2 weeks after the payment of current expenditures and within one month after the purchase of equipment

(capital budget).

- 2 The write-off date shall not be earlier than the loan date.
- 3 The write-off procedure shall follow that of the procurement.

III. Guidelines for Procurement Forms

- 1 Due to the high volume of pending procurement application, we mainly rely on Outlook email notifications. To prevent any delays in the system, if your procurement application remains pending in the General Accounting Office for more than three working days, please follow up with a phone call.
- 2 For procurement related notices, please visit the General Affairs Office website: <https://www.yzu.edu.tw/admin/ga/index.php/tw/2016-03-18-05-45-08/2016-03-18-05-48-15>
- 3 According to the resolution passed at the 6th Administrative Meeting of the 2018 Academic Year on October 31, 2018, it is required to conduct cost estimation for the procurement of goods and services. When the procurement amount exceeds NTD\$70,000, quotations from three or more different suppliers shall be obtained and recorded. The original estimate from the awarded supplier shall be provided.
- 4 Procurement funded by the internal budget sources cannot be made through the Central Trust of China(CTC) method. Only procurements funded by the MOE may order materials from the Central Trust Bureau through the Inter-entity supply contract.
- 5 For equipment and library items that require inspection, procurement forms must be filled out to facilitate the Finance and Property Management Section in assigning property barcodes. Additionally, library items must also be co-signed by the library. Consumable items (e.g., desk lamps, electric fans, thermos flasks, etc.) cannot be categorized as equipment properties. Please contact the Finance and Property Management Section, General Affairs Office for further details.
- 6 Items that are not considered lease assets, such as subscription-based databases cannot be categorized as library equipment.
- 7 Digital contents such as CDs with collection value can be listed under the "Books and Museum" category and considered as equipment.
- 8 Electronic journal database that has been procured for over one year, qualified as a long-term utility, with potential future economic benefits and exclusive proprietary rights, can be listed under the "other intangible assets" category in the accounting records.
- 9 For equipment-related payment applications or write-offs, please submit

them to the Finance and Property Management Section for inspection and acceptance first. Detailed and clear description of the purchased items shall be listed for the Finance and Property Management Section in assigning property barcodes. If the item names are too vague (e.g., a batch of computer peripherals), please specify the purchased items in the specification column.

- 10 For self-procurements of computer peripherals funded by the Ministry of Education subsidy, please specify Central Trust of China(CTC) method in the " Description of Purchase Purpose and Function " column. For approved self-procurement exceeding NTD\$70,000, please also indicate "Self-procurement Approved by office request in the same column.
- 11 For the purchase of goods from abroad, acceptance will be based on the actual exchange rate. Please attach the following documents: import declaration, bill of lading, and exchange application form. Once the import customs clearance is completed and physical acceptance is confirmed, please fill in the negotiated price, total property value, and other relevant fields, and complete the procurement acceptance process to proceed with the closure.
- 12 Do not use "accounting categories" (such as maintenance expenses) as item names on the procurement form. Please provide specific names and purposes of the items to be repaired.
- 13 For equipment procurement cases, please submit them to the Finance and Property Management Section for accounting category determination before seeking approval from the unit supervisor. For library and museum-related items, please submit them to the library management section first.
- 14 The field descriptions for "Procurement Form" of the budget accounting system are as follows:
 - 14.1 Actual Receipt Date: The date when the purchased items are received or delivered.
 - 14.2 Performance Delivery Date: The delivery date specified in the contract (entered by the purchasing unit).
 - 14.3 Invoice Date: The date mentioned on the invoice.
 - 14.4 Unit Acceptance Date: The date when the unit sends the purchased items to the Finance and Property Management Section for acceptance (entered by the purchasing unit).
 - 14.5 Finance and Property Management Section Acceptance Date: The date when the Finance and Property Management Section accepts the assets

(entered by the Finance and Property Management Section).

14.6 The date constraints are as follows:

The Actual Receipt Date should be on or before the Performance Delivery Date and Invoice Date.

The Performance Delivery Date should be on or before the Unit Acceptance Date.

The Unit Acceptance Date should be on or before the Finance and Property Management Section Acceptance Date.

Unit Acceptance should be conducted within 30 days of the Actual Receipt Date.

Note: When submitting multiple invoices for a self-procurement application simultaneously, the earliest invoice date takes precedence.

- 15 Generally, the basic criterion for property category is set at a minimum unit cost of NTD\$ 10,000 for equipment and facilities. However, this may vary depending on the category of the purchased items. The property custodian is required to personally sign and confirm on the receiving column of the adhesive receipt form. Furniture items such as tables, chairs, and cabinets can be classified as equipment when the unit price exceeds NTD\$ 10,000. Items with lower costs, such as plastic chairs, which are considered consumables, should not be recognized as properties. Specialized periodicals (with collection value) and books should be classified under the category of library and museum items. For more details, please inquire at the library. If books are given as a gift to guests or as a prize in an event, the source of book purchase funds should be current expenses.
- 16 When claiming the business card expenses, please attach a sample card and note that business card plate-making fee is not covered.
- 17 For multiple invoices (receipts), please enter the item names separately.
- 18 For newspaper advertisements, please provide a sample of the advertisement.
- 19 Please pay attention to the timing of inspection and payment after purchasing items.
- 20 For projects or maintenance (amounted under NTD\$ 20,000) that do not require negotiation by the Construction Maintenance Section (such as printer repairs, etc.), please fill out the Procurement Form.
- 21 In case of a delay in the delivery of procurement items or a delayed inspection as a result, the purchasing unit should provide a detailed explanation and forward it to the General Affairs Office for procurement processing. After obtaining the approval of the Dean of General Affairs

Office, the property inspection process can proceed.

- 22 Grants or subsidies from the MOE may not be used for items such as screens, partitions, paper shredders, and administrative equipment (e.g., photocopiers, office machines, etc.). Additionally, screens and partitions are not categorized as equipment; please request payment under "maintenance expenses."
- 23 When replacing or repairing computer peripherals (e.g. hard drives, memory, etc.), please request payment under "maintenance expenses." If these items are for use in student laboratories, please request payment under the "educational and tutoring expenses."
- 24 When the same teacher makes multiple purchases of the same item, please provide a reason, such as for the use in student laboratories or for a specific course.
- 25 For expenses related to the use of resources from other on-campus units (such as Yan-Shi Hall venue cleaning fees, computer lab usage fees, and poster printing from the Student Affairs Office, etc.), please initiate a budget transfer to allocate the budget to relevant unit.
- 26 Original receipts should be affixed to the Voucher Transmittal Form, indicating the account and purpose. In case of English terms on the receipts, please provide a Chinese translation. The Voucher Transmittal Form shall be stamped by the President and relevant personnel of the executing department, General Accounting, inspection and custodian of the General Affairs Office.
- 27 A standard procurement shall apply to any procurement amount that is equal to or above NTD\$ 70,000. Please do not intentionally split orders (e.g., by invoice date or invoice number).
- 28 The purchase of items should be based on the content listed in the initial budget allocation. If there are additional, special or important items that need to be purchased, please request a budget modification.
- 29 When purchasing computers and peripheral equipment with MOE grants and subsidiaries, the Central Trust of China through the Inter-entity Supply Contracts or online bidding shall be used regardless of the amount.
- 30 Starting from the 2007 academic year, all quotations must include the quotation date and the company's official seal (quotation seal, invoice seal, company seal). Additionally, all vendors must be legally established companies (virtual businesses are not accepted), and any discrepancies found will result in payment cancellation.
- 31 Please check the government procurement system for announcements on

preferential procurement of goods and services from the disabled welfare associations. When submitting payment requests, please attach the announcement regardless of the goods and services provided by the disabled welfare associations or not.

- 32 For equipment and instruments purchased with grants or subsidies from the MOE:
 - 32.1 If the Central Trust of China through the Inter-entity Supply Contracts method is not used for the procurement of computers and peripheral equipment, online public bidding process shall be required.
 - 32.2 For other equipment and instruments, negotiations or online public bidding should be conducted according to the specified rules based on the amount.
- 33 The cash advance write-off shall proceed in accordance with the procurement process.
- 34 In accordance with government environmental policies, internal meetings within the organization (such as executive meetings, reviews, and briefings), no disposable paper cups, single-use plastic cups, and packaged drinking water (including cup water and bottled mineral water) shall be provided.
- 35 For subscription-based databases and software, expenses payment should be made using operating budgets.
- 36 Please provide a sample for seal engraving reimbursement application. No personal seals may be reimbursed.
- 37 Procurement notices starting 2007 academic year:
 - 37.1 All quotations must include the quotation **date and the company seal (company seal, quotation seal, or invoice seal).**
 - 37.2 All quotation prices must be **inclusive of taxes.**
 - 37.3 Quotation date and validity period: The same day when the General Affairs Office may proceed with negotiation (both hard copy and electronic application of the Procurement Form are submitted to the Finance and Property Management Section, General Affairs Office).
 - 37.4 All vendors must be **legally established companies** (virtual businesses are not accepted), and any discrepancies found will result in payment cancellation.
 - 37.5 Company seals (company seals, quotation seals, or invoice seals): All quotations shall be the original copy. **Do not print out the electronic copy of quotations with color photocopy machine.**
 - 37.6 The General Affairs Office provides the following two websites to

check if the vendor is a legally operating business:

37.7 Ministry of Finance - eTax Portal

[稅籍登記資料公示查詢](#)

Business Registration in Taiwan, MOFA

<https://findbiz.nat.gov.tw/fts/query/QueryBar/queryInit.do>

IV. Guidelines for Maintenance and Construction Forms

- 1 For Maintenance and Construction Forms, the accounting item should be repair expenses instead of capital expenditure.
- 2 The acceptance record shall be signed by the President.

V. Guidelines for Petty Cash Forms

- 1 For payment amounts under NTD\$ 1000, please apply for reimbursement with the Petty Cash Form.
- 2 Please apply for personal reimbursement with the Petty Cash Form.
- 3 All payments shall be made by the school with checks to avoid future complications. Please do not advance payment to vendors by yourself. Petty cash reimbursement is only appropriate for miscellaneous expenses up to NTD\$ 5,000. If advance payment exceeding NTD\$ 5,000 is necessary, please specify the reason and seek approval from the supervisor first.
- 4 Petty cash reimbursements are not applicable to students.
- 5 The original applicant can amend the payment date, invoice number, and description. After making corrections, please remember to reprint the form.
- 6 For business travel reimbursement regulations, please check the announcement of the Personnel Office.
<https://www.yzu.edu.tw/admin/so/files/regulations/f/1-54.pdf>
- 7 Please submit supporting receipts (e.g., transportation and accommodation expenses) when requesting reimbursement for travel expenses. For expenses related to transportation by car or plane, please attach the proof of purchase (e.g., flight tickets or receipts from travel agencies). Lunch expenses incurred during seminars or meetings are typically covered by the organizer and should not be claimed for reimbursement. As the initial review unit, the Personnel Office shall pay careful attention to these guidelines.
- 8 When the voucher is in the form of Uniform Invoice, please fill in the invoice number including the letters but not the hyphen sign (-). For example, the invoice number **should be**



written as AB11223344 instead of AB-11223344. In the case of receipts, please fill in the receipt number if applicable.

VI. Guidelines for Payroll Forms

- 1 For unit and project contract staff salary, please attach the Salary Statement on Voucher Transmittal Form. The Salary Statement can be found on the Download section of the General Accounting website.
- 2 Salary summary shall include the salary month. For the first or last month of employment, please specify the "Start/End Date" of the employment and no deductions for labor and health insurance for that month. In case of any changes, the applicant should provide detailed reasons for reimbursement.
- 3 Student work-study wage applications shall comply with the Student Work-Study Scholarship Regulations
<https://www.yzu.edu.tw/admin/so/files/regulations/d%20en/1-25.pdf>
- 4 Student work-study wage shall be directly deposited into the student's bank account. Please enter the complete bank account number on the list. The student work-study Voucher Transmittal Forms shall be sent to the General Accounting Office before the end of the 5th day of each month to ensure the payment will be credited to the student's account before the 20th day of each month.
- 5 When filling out the Student work-study wage application online, the payment instructions selected should match the project title.

VII. Guidelines for Student Miscellaneous Forms

- 1 Student work-study wage applications shall comply with the Student Work-Study Scholarship Regulations
<https://www.yzu.edu.tw/admin/so/files/regulations/d%20en/1-25.pdf>
- 2 Student work-study wage shall be directly deposited into the student's bank account. Please enter the complete bank account number on the list. The student work-study Voucher Transmittal Forms shall be sent to the General Accounting Office before the end of the 5th day of each month to ensure the payment will be credited to the student's account before the 20th day of each month.
- 3 When filling out the online Student Comprehensive Form (student wage application roster and receipts), the system will default the application date to the payment month. If it does not match with the actual work month, please correct it online or make a written modification with the applicant's seal.
- 4 When filling out the Student work-study wage application online, the

payment instructions selected should match the project title.

VIII. Guidelines for Miscellaneous Forms

1 Guidelines for Scholarship Disbursement

- 1.1 Please attach the scholarship regulations for each application.
- 1.2 Scholarships provided by government agencies (such as the Ministry of Education, various county and city governments, and schools) are not included in the scope of individual income tax(as stipulated by tax laws).

2 Guidelines for Creating New Records for International Students and Filling Out Expense Report Forms

2.1 Creating files by the Academic Affairs Office:

For student IDs, please fill in accordance with the regulations of the National Taxation Bureau as follows:

- A. For individuals from the mainland China with a UI Number, please fill in "UI NO." If not, please fill in the first digit with '9,' followed by the next six digits representing the year of birth in AD format (last two digits), followed by the month and day (two digits each), and leave the last three digits blank.

Nationality	Date of Birth	ID NO.
Mainland China	1942.07.12	9420712

- B. For individuals from any countries other than the mainland China

- a Please fill in the "UI Number" on your ARC, which consists of a total of 10 characters. The first 1 characters are letters, and the next 9 characters are numerals.
- b
 1. The English letter is the area code, indicating the place of application, and corresponding to the format of citizen ID cards.
 2. The second digit indicates gender, 8 for male and 9 for female.
 3. The last digit is the check code.
- c For non-resident individuals with income from the Republic of China but without a UI Number, create an ID with a total of 10 characters. The first 8 characters should be your date of birth in Gregorian calendar, and the last 2 characters should be the first two letters of your English name (please use the first two letters of your surname as shown in your passport; if there is no surname field on the

passport, use the first two letters from name fields).

	Date of Birth	Surname	Given names	Name	ID NO.
Ex 1	JULY,12,1942	ROBERT	DAVISON	N/A	19420712RO
Ex 2	JULY,12,1942	N/A	N/A	ROBERT DAVISON	19420712RO

- d In case of any change in the ID number or obtaining an ARC of international students, please inform the Academic Affairs Office to update the student information system accordingly.

2.2 Applying Unit:

- A. Please submit the copy of working permit and ARC when applying for the student work-study wage or incomes as a result of labor service.
- B. When submitting application for international students, please enter the "student ID" and ensure that the system retrieves the data correctly. If there are any errors, please inform the Academic Affairs Office for updates.

- 3 International students should apply for a work permit before providing labor services in Taiwan. The relevant content for the work permit is as follows:

- 3.1 International students must have studied in Taiwan for more than one year and have a transcript before they can apply for a work permit.

- 3.2 Application process reference to the Global Office.

<https://gao.yzu.edu.tw/index.php/tw/zai-xiao-xue-sheng>

- 3.3 Reference websites

National Taiwan University <https://oia.ntu.edu.tw/ch/study-at-ntu/degree-student/others/work-permit>

Ministry of the Interior National Immigration Agency

Workforce Development Agency, Ministry of

Labor https://www.wda.gov.tw/Content_List.aspx?n=696218F4A79AD

CDC

- 4 Guidelines for the revision of Student Scholarship and Financial Aid Regulations

When any unit plans to revise or establish various student scholarship and financial aid regulations, please consider the following:

According to tax regulations: when students are required to serve as teaching assistants or fulfill related work obligations (including the

submission of reports) as scholarship recipients, it is considered as a provision of labor services, and such scholarships or financial aid must be categorized as taxable income.

To qualify for tax-exempt incentives for academic excellence or aid to economically disadvantaged individuals as per tax laws, there should not be any requirements for the provision of labor services.

- 5 Guidelines for international or domestic business travel reimbursement
 - 5.1 When using internal funding source, please follow the instructions on the “Standard Guidelines for the Reimbursement of Domestic and International Travel Expenses by Faculty Members and Staff” [元智大學教職員工出差報支標準表](#)
 - 5.2 When using MOE funding source, please follow the instructions on [行政院製訂之「國外出差旅費報支要點」](#)
 - 5.3 International business trip expenses can be divided into transportation expenses, living expenses, and office expenses as described below:
 - Transportation expenses: The cost of taking airlines, boat/ferry and long-distance land transportation for the personnel on the business trips.
 - Living expenses: According to the table of per diem allowance, living expenses can be divided into accommodation expenses (70%), meal expenses (20%), and miscellaneous expenses (10%). Miscellaneous expenses include expenses for train tickets, bus tickets, subway tickets, laundry, tips, and other related living expenses. The per diem amount is based on the "Table of Per Diem Allowance for Personnel Traveling to Chinese Mainland, Hong Kong and Macao." [Amount Table of Per Diem Allowance for Personnel Traveling to Chinese Mainland, Hong Kong and Macao](#)
 - 5.4 When using electronic tickets, please provide the hardcopies of boarding pass as the attachment for reimbursement application.
 - 5.5 For overseas business trips, please provide separate receipts for expenses incurred by the travel agency on behalf of the traveler. **Do not use tour fees or travel agency expense codes.**
 - 5.6 When traveling abroad on business, if the other party provides two or more meals, meal expenses cannot be reimbursed. This means that only 20% of the daily living allowance will be reimbursed.
 - 5.7 For international business travels, accommodations in free dormitories, transit hotels, or overnight stays in transportation vehicles, as well as daily living expenses on the day of return, will be reimbursed at 30%

of the daily living allowance for that region.

- 5.8 If domestic or international business trips involve detours through a third location before or after the trip, the associated transportation and living expenses incurred during the detour are not eligible for reimbursement. **The calculation of transportation expenses should be based on the route that is deemed necessary for the business trip according to YZU guidelines.** However, in cases where special circumstances prevent following the designated route and approval is obtained from the authorities, any additional expenses incurred may be reported for reimbursement.
- 5.9 In the case of business trips abroad spanning two or more regions within a single day, the daily expenses shall be allocated based on the region where accommodation is provided on that day without overlapping.
- 5.10 If the destination city is not listed on the "Per Diem Allowance for Living Expenses for Personnel Sent by Various Central Government Agencies to Various Regions Abroad", the living expenses for business trips in mainland China shall be reimbursed based on the "Other Daily Allowance Amounts" category.
- 5.11 According to the "Standard Guidelines for the Reimbursement of Domestic and International Travel Expenses by Faculty Members and Staff" [元智大學教職員工出差報支標準表](#), employees on the business trip are required to submit the Business Travel Application Form, Business Travel Reimbursement Form and relevant vouchers within one month after the completion of a business trip to their respective department heads for approval. After obtaining necessary signatures, these documents should be submitted to the Personnel Office for initial review and processing of the reimbursement procedures.
- 5.12 The travel expenses reimbursement dates during the domestic(international) business trips (abroad) must correspond to the approved leave dates specified in the business travel application form.
- 5.13 Domestic/International business travel reimbursement for students or project assistants, please download the Application Form for Domestic/International Travel for Students and Part-time Assistants from the website of the General Accounting Office.
- 5.14 Starting from the 2006 Academic Year 95, the closing of accounts occurs twice a year (at the end of each calendar year on December 31

and at the end of the semester on July 31). Therefore, expenses for domestic (international) business trips or daily living expenses spanning two fiscal years or academic years (e.g., invoices, receipts, receipts for funds collected and transferred, etc.) must be cleared in accordance with the regulations for closing accounts based on the dates of the receipts or living expenses within the respective accounting year and academic year.

Example: Mr. Zhang attended an international conference in the United States from July 28, 96 to August 3, 96. The conference took place during this period. The receipt for the ticket entrusted collection and remittance is dated July 10, 96, and the receipt for the conference registration fee is dated May 26, 96. Therefore, the expenses for the ticket, conference registration fee, and daily living expenses from July 28, 96 to July 31, 96 need to be settled in the 95 academic year. Similarly, for the daily living expenses from August 1, 96 to August 3, 96, they need to be settled in the 96 academic year.

Likewise, in the case of cross-year closing: If Mr. Zhang attends an international conference in the United States from December 28, 96 to January 3, 97, with the ticket entrusted collection and remittance receipt dated December 10, 96, and the conference registration fee receipt dated October 26, 96, the expenses for the ticket, conference registration fee, and daily living expenses from December 28, 96 to December 31, 96 need to be settled in the year 96 (before December 31, 96). And the daily living expenses from January 1, 97 to January 3, 97 need to be settled in the year 97.

5.15 Documents required for the reimbursement of international business

Travel expenses include the following:

- A. Application Form for Domestic/International Travel for YZU Faculty and Staff or the Application Form for Domestic/International Travel for Students and Part-time Assistants
- B. YZU Domestic/International Travel Expense Report
- C. The original airline ticket or boarding pass, along with the travel agency receipt and payment or the proof of purchase for international airline tickets (Application Form for Taking International Airlines on International Travels is required when domestic airline is not available and the founding source is from the National Science and Technology Council or the Research

and Development Office)

- D. Registration fee receipts, original vouchers, and original copies of various supporting documents
- E. Per diem and living expenses are calculated according to the Standard Guidelines for the Reimbursement of Domestic and International Travel Expenses by Faculty Members and Staff. (In case of budget allocation of an internal budget with subsidies from the National Science and Technology Council or the Research and Development Office, for the sake of consistency, per diem and living expenses should be calculated according to the "[Per Diem and Living Expenses for Personnel Sent Abroad by Various Central Government Agencies](#)".)
- F. In case of attending an international conference, please also provide the conference agenda and a conference attendance report.
- G. Remittance application and exchange memo or the printout of the Foreign Exchange Rate of Taiwan Bank on the day before departure [Inquiry for Historical Foreign Exchange Rate](#).
- H. Voucher Transmittal Form
- I. Cover page of the Miscellaneous Expense Request Form
- J. In case of a budget allocation, please clearly specify on the summary column of the Voucher Transmittal Form or on the business travel expense to include the details of each budget number and application number, the allocated amount, and the location of the original vouchers.

6 Principles and regulations related to the reporting and reimbursement of personal income

6.1 Standard of payment for

Payment Item Amount\Area	Northern Taiwan(Between Ilan and Hsinchu)	Central Taiwan(Between Miaoli and Yunlin)	Southern and Eastern Taiwan, (South of Chiayi, Taitung and Hualien Area)
Total of Lecture Fee(\$2000/event) and	2500	3000	4000

Transportation Fee			
Total of Attendance Fee and Transportation Fee of advisory committee member (Attendance fee: \$2500/event)	3000	3500	4500
Total Oral Defense Fee and Transportation Fee for Thesis/Dissertation (Oral Defense Fee:\$1500/event)	2000	2500	3500

Note: A. The advisor shall not be eligible for oral defense fee.

B. The oral defense fee for YZU professors is NT\$ 1500.

C. The transportation fee is provided only once in case of more than one oral defenses within the same day (\$500,\$1000, and \$2000 for Northern, Central and Southern & Eastern Taiwan respectively).

D. Payment for lecture fees and other reimbursements: The payee must provide accurate personal information on the receipt, including name, household registration address, ID number, date of birth, etc. All details are required; any missing information will not be accepted. For non-resident individuals with an ARC, including those from the mainland China, please provide the Unified ID No. on the ARC. For those without an ARC, please provide the English name, date of birth in Gregorian calendar, and passport number. (Note: When submitting reimbursement claims, please attach relevant supporting documents, such as the copy of passport, ARC, etc.).

6.2 ID for non-resident individuals:

	Date of birth	Surname	Given names	name	ID NO.	Remarks
With ARC					10-digit ARC Number on ARC	
With UI No.					10-digit UI No.	
Mainland Chinese Individual without UI No. or ARC	July 12, 1942				9420712	The first digit is 9, The 2-7 digits are the date of birth in Gregorian

						calendar, and leave the last 2 digits empty
Non-resident individuals from areas that are not Mainland China	JULY12,1942	ROBERT	DAVISON	Not available on passport	19420712RO	Refer to the note below
Non-resident individuals from areas that are not Mainland China	JULY12,1942	Not available on passport	Not available on passport	ROBERT DAVISO N	19420712RO	Refer to the note below

Note: For non-resident individuals with income from the Republic of China but without a UI Number, create an ID with a total of 10 characters. The first 8 characters should be your date of birth in AD format, and the last 2 characters should be the first two letters of your English name (please use the first two letters of your surname as shown in your passport; if there is no surname field on the passport, use the first two letters from name fields).

- 6.3 Regarding advance cash or payment for remuneration, subsidies, etc., for non-resident individuals, please be aware that the tax is different from residents. Before making any payments, please contact the General Accounting Office on the applicable withholding tax rate of 18%, 10% or 5%. (Taking salary income for example, when a 18% withholding tax is applicable, for a receipt amount of 6,000, the actual payment to the non-resident individual is 4,920, while the withholding tax is 1,080 comes to a total of 6,000).
- 6.4 Personal receipt shall include a clear description of the purpose of the payment, calculation standards, the payment amount in words (no corrections allowed), the individual's signature, household registration and mailing address, ID number, receipt date, service unit, and job title. Each field on the receipt must be completed by the payee, and any alterations require the payee's signature at the correction location. In particular, the receipt date may impact the recognition of comprehensive income and attribution year of the payee, so the handling staff shall not make any changes on the receipt.
- 6.5 When purchasing gift vouchers as rewards or bonuses, in addition to the invoice issued by the vendor, please create a voucher requisition list according to regulations and submit a miscellaneous expense application to facilitate income reporting. According to Article 14,

Paragraph 1, Subparagraph 3 of the Income Tax Act, gift vouchers are considered a type of salary income, and a withholding tax of 5% should be deducted based on the payment amount when issued. In case of gift voucher under the amount of 2,000, the withholding tax is exempted, but a withholding (exemption) certificate should be filled out.

- 6.6 According to tax regulations, any subsidies received by employees from their employers for marriage or celebratory events are considered taxable income. Only subsidies for funeral are exempt from taxation.
- 6.7 When reimbursing the health examination fees for funded by the Personnel Office, please attach the receipt issued by the health examination institution, with the header stating "Yuan Ze University." In the remarks column, list the unit and name of the subsidized personnel. This will not be included in the calculation of personal salary income. According to the provisions of Article 14, Paragraph 1, Category 3 of the Income Tax Act, subsidies for medical expenses granted by organizations to employees who issue medical receipts in their personal names are considered as income in the form of salary and should be included in the taxable income of salary income.
- 6.8 According to the auditor's recommendations: In addition to invoices, receipts, and vouchers such as flight tickets, Miscellaneous Expense Form shall be applied on Portal with personal receipt for the reimbursement for expenses such as subsidies for faculty and staff activities, student subsidies, departmental association activity funds, club activity funds, subsidies for the mobile phone expenses of first-level supervisors, etc., as well as subsidies for expenses such as airfare for inviting international guests to Taiwan.
- 6.9 Please specify lecture or speaker fee accordingly for any honorarium

payment.

Lecture Fee → Tax type: Salary income.

Individuals residing in Taiwan with an income exceeding \$86,001 are subject to a withholding tax of 5% based on the total income amount (including non-resident individuals residing for a cumulative total of 183 days or more in the same tax year).

Photocopies of ARC and work permit are required.

Non-resident individuals residing in Taiwan for less than 183 days in the same tax year, are subject to a withholding tax of 18%.

Photocopies of passport and work permit are required. For the withholding tax of a Taiwanese resident who lives abroad for a long time, please refer to 6.11 below. For work permit details, please refer to 6.12 below.

Honorarium

Speaker Fee → Tax Type: Income from Professional Practice

Individuals residing in Taiwan with an income exceeding \$20,000 are subject to a withholding tax of 10% based on the total income amount (including non-resident individuals residing for a cumulative total of 183 days or more in the same tax year).

Photocopies of ARC and work permit are required.

For non-resident individuals residing in Taiwan for less than 183 days in the same tax year, the tax is exempted when the total income is less than \$5000; otherwise, a withholding tax of 20% is required when the income is more than \$5000. Photocopies of passport and work permit are required. For the withholding tax of a Taiwanese resident who lives abroad for a long time, please refer to 6.11 below. For work permit details, please refer to 6.12 below.

- 6.10 Any payments to non-resident and mainland Chinese individuals, copies of passports and ARC must be attached for all types of income documentation. When the department employees a full-time international faculty member, please provide a copy of the passport and ARC to the General Accounting Office at the beginning of each semester. Within the validity of the passport and ARC, it is not required to provide copies for each transaction.
- 6.11 For individuals with dual nationality or long-term residence abroad, please ensure to fill in the days of residence in the designated field on the receipt for the withholding of income. If the days of residence in

Taiwan are less than 183 days, taxes will be withheld based on non-resident status, and the amount will be declared accordingly. (Attach a copy of the passport and fill in the ID field on the electronic form using the 10-digit format: four digits for the birth year in Gregorian calendar, two digits for the birth month, and two digits for the birth day). If the days of residence in Taiwan are equal to or exceed 183, individuals are required to declare their income according to the days of residence. (Print the basic information page of the passport and the entry stamp when entering the country to confirm that the days of residence have exceeded 183 in a tax year.)

Note A: Please refer to Article 7 of the Income Tax Act

<https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?pcode=G0340003>

Note B: For individuals with dual nationality, immigration records of both passports should be combined regardless of either passport is used for entry or departure.

Note C: Please consult the General Accounting Office for specific income tax type and withholding tax rates.

6.12 Work permits are required for all remunerations to non-resident individuals (including overseas Chinese), unless otherwise specified below:

- A. According to “Guidelines for Employing Foreign Nationals for Short-term Lectures and Academic Research Recognized by the Ministry of Education”, the eligibility criteria for work permit exemption include the following:
 - a Nobel Prize laureates or recipients of equivalent awards.
 - b Fellows of national academies of science or engineering, fellows of international academic societies, or members of equivalent standing institutions.
 - c Other individuals with substantial achievements in academic or professional fields, as recognized by the Ministry of Education.
- B. Participation in academic conferences, presentation of academic papers in one's field of expertise, or delivering comments at the introduction.
- C. For the purpose of academic exchange, international experts and scholars with expertise in specific academic fields are invited to deliver lectures or presentations on topics related to their

academic specialties. The duration of their stay in Taiwan is limited to 14 days or less.

- D. When married to a citizen of the Republic of China with household registration and the ARC specifies that the reason for residence is marriage.
- E. When international faculty or researchers employed by local universities or research institutions in Taiwan with valid work permit are invited to participate in temporary, non-periodic seminars, research paper presentations, or academic lectures related to their expertise for the purpose of academic exchange, development, and enhancement of domestic research standards.
- F. Mainland Chinese individuals. For activities in which mainland Chinese individuals are invited to engage on campus, please provide a visa issued by the Republic of China that corresponds to the purpose of the invitation and attach a copy of the visa for verification of payment application.

6.13 How deduct withholding tax before making payments to non-resident or mainland Chinese individuals, or Taiwanese citizens who reside abroad for a long time?

Answer: Please refer to the following withholding tax rates:

- For Individuals who reside in Taiwan for less than 183 days within the same tax year:
20% for Income from Professional Practice such as payment for manuscripts, royalties, musical scores, composition, scriptwriting, comics, and speaker fees. Withholding tax may be exempted for payment under NT\$5,000.
18% for payment of wages, salaries, remuneration, allowances, annual fees, bonuses, dividends, various subsidies such as educational grants and benefits or transportation expenses, etc."
- For Individuals who reside in Taiwan for more than 183 days within the same tax year: Same as local residents.

6.14 Supporting document for the reimbursement of international experts and scholars:

- A. Airfare:
 - a Receipt for airfare expenses signed by the payee
 - b Airfare ticket invoice (For purchase in foreign currencies, the issuance date of the ticket serves as the basis for foreign

exchange.)

- c Boarding Proof: For the reimbursement of airfare expenses for invited international guests, it is not necessary to attach the boarding pass in accordance with the guidelines for reporting international business travel expenses.

The reimbursement of international business travel expenses is regulated by the provisions governing the reimbursement of travel expenses for official personnel traveling abroad. It should be noted that these guidelines do not apply to non-resident individuals invited to Taiwan by various government agencies. The fact that non-resident individuals have arrived in Taiwan provides evidence of their flight, submission of boarding passes in accordance with these guidelines is not required.

(Source: Letter No. 1051500287 from the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, dated October 28, 2016.)

B. Renumerations

- a Non-resident individuals residing in Taiwan for more than 183 days in the same tax year are subject to a withholding tax of 5% based on the total income amount. Photocopies of ARC and work permit are required. For the withholding tax of a Taiwanese resident who lives abroad for a long time, please refer to 6.11. For work permit details, please refer to 6.12.
- b Receipt signed by the international scholar: Please fill in the amount on the receipt in words (the amount to be acknowledged and signed by the scholar) based on the tax inclusive total. Payment to the scholar and offset amounts should be made in the net amount after deducting the tax.
- c Proof of credentials
- a Itinerary or proposals

IX. Guidelines for the Use of MOE Funds Regarding the Development Plan for Private Universities

- 1 These funds are prioritized for the enhancement and improvement of teaching software and hardware. They may not be used for new construction, expansion, renovation, construction projects, and related

facilities. Additionally, they may not be used for subsidizing interest on loans for the construction of educational buildings or affiliated institutions. However, to ensure that the equipment purchased with such funds reaches a usable state, it is necessary to coordinate with the construction expenses incurred in the use of such equipment. The incurred construction expenses should be categorized under the "Instrumentation and Equipment" budget category. Exceptions include cases such as the establishment of a professional computer classroom, where related network engineering, wiring construction, and elevated floor structure are required. However, verification procedures must still be carried out in accordance with relevant regulations. If such funds are used to pay for individual project expenses, it should be returned according to the regulations.

- 2 As a principle, the recognition of fiscal year should be based on the acceptance date. For fixed assets with a unit cost of NTD\$10,000 or more and a lifespan exceeding two years, they should be categorized as capital expenditures. In the case of equipment purchases that require a complete set for effective use, the total price of the equipment should be categorized as a capital expenditure.
- 3 If purchased journals are deemed to have collection value, they should be categorized as capital expenditures; otherwise, they should be classified as operating expenses. For instance, electronic journal databases with annual contracts and no provision of CDs or post-contract online access should be categorized as operating expenses.
- 4 The payment for speaker and transportation fees should be calculated in accordance with the guidelines and budget allocation reporting procedures established by the Ministry of Education and commissioned funds. In addition, the operational guidelines and budget allocation standards or relevant expenditure regulations of each school should be observed. In other words, verification and reporting of actual expenses should be adopted, and receipts should be checked and verified. If there are expenses exceeding the aforementioned limits, they should be covered by the internal funds.
- 5 When using receipts that are exempted from using uniform invoices, the verification items and amounts should be reasonable (currently, there is no specified upper limit for receipt amounts). Recognition is contingent upon compliance with relevant regulations within the school.
- 6 Any expenses related to payments and enhancements in teaching and research software and hardware that are not directly relevant and likely to

generate controversy (such as printing enrollment promotional materials, producing or purchasing commemorative items, paying for educational certification fees, etc.) should be borne by internal funds.

- 7 Please prepare two copies of Voucher Transmittal Forms with the sample seal 'xxxx,' when the supporting documents will be sent to the Ministry of Education and other units for review. For example, the seal for the “MOE Funds Regarding the Development Plan for Private Universities.”
- 8 All instruments, some miscellaneous equipment, and library materials are funded by subsidies from the Ministry of Education. Therefore, when submitting reimbursement requests, please prepare two copies of the Voucher Transmittal Form and affix the seal of "Ministry of Education Grants" for verification. For units that also use MOE subsidies in their routine expenditure plans, please prepare two copies of Voucher Transmittal Form as well. When photocopying the receipt and supporting documents, please ensure that the copies are "clear and legible"!
- 9 According to the regulations of the Ministry of Education, all operating and capital expenditures of MOE budgets shall be directly used for student instructional hardware and software. Please provide a clear and detailed explanation of whether the incurred expenses are directly related to students.
- 10 Please refer to the "MOE Supplementary (Donation) Assistance and Commissioned Project Budget Allocation Standards " for various budget expenditure standards of the MOE Funds Regarding the Development Plan for Private Universities.

X. Guidelines for the Allocation of Mid-term Academic Development Subsidies

- 1 Capital Expenditure:
For example, the amount to be executed for the 2007 fiscal year (August-December) should be 7/12 (approximately 58%) of the total budget for the Capital Expenditure under the Mid-term Academic Development Subsidies for the 2007 academic year.
- 2 Operating Expenditure:
For example, the amount to be executed for the 2007 fiscal year (August-December) should be 5/12 (approximately 42%) of the total budget for the Operating Expenditure under the Mid-term Academic Development Subsidies for the 2007 academic year.
- 3 According to the recommendations of the review committee on the Mid-

term Academic Development Subsidies for 2005 Academic Year, two account closing actions will be performed every December and July of each year due to different calendar systems of the MOE and private universities. (e.g., invoices and receipts dated in the 2006 fiscal year should be closed and finalized in December, 2006).