

# **Yuan Ze University**

## **(Manual for Project Budget Reimbursement and Verification)**



**Audit Section, General Accounting Office**

**Revised on Jul 05, 2024**

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## **Part I Project Authorization Configuration**

All principal investigators at YZU can set the "Project Assistant Reimbursement Authorization" and "Project Secretary Budget Inquiry" (only staff can inquire about project budget funds) via the personal PORTAL following the steps below. Permissions can be added, changed, or deleted on the YZU webpage at any time, provided there are no "in-progress expenses":

A. The steps for setting permissions are as follows:

1. Adding or updating:

The principal investigator logs into the Yuan Ze University webpage → Information Services → Personal PORTAL → Administrative Affairs → click on the Budget Accounting System → "Budget Inquiry" → select the project to be changed → "Project Assistant Reimbursement Authorization" or "Project Secretary Budget Inquiry" settings, click "Add" or "Change" to proceed (if there are in-progress cases, the "Project Assistant Reimbursement Authorization" cannot be changed).

<Step 1> Fill in the personal information of the project assistant or project secretary (assistant or project secretary's university email and contact phone number).

<Step 2> Carefully read and agree to the permission usage instructions and guidelines. Click the "Agree" button to complete the permission authorization.

2. Deleting:

The principal investigator logs into the Yuan Ze University webpage → Information Services → Personal PORTAL → Administrative Affairs → click on the Budget Accounting System → "Budget Inquiry" → select the project to be changed → "Project Assistant Reimbursement Authorization" or "Project Secretary Budget Inquiry" settings, click "Delete" (if there are in-progress cases, the "Project Assistant Reimbursement Authorization" cannot be deleted), confirm if you want to delete the "Project Assistant Reimbursement Authorization" or "Project Secretary Budget Inquiry". Click the

"Agree" button to complete the deletion of permissions.

B. Notes on Permission Authorization:

3. For each project funded by the National Science Council, only two users can be authorized: one project assistant dedicated to reimbursement, and one project secretary who can only inquire about the project budget execution (limited to staff members of the department to which the project belongs).
4. To update or delete assistant information, all documents submitted by the originally authorized project assistant must be paid (i.e., no "in-progress expenses") before setting or deletion can be processed.
5. Authorization Period: After the project application is closed (by pressing the application closure button), the permissions for the principal investigator and the project assistant to submit reimbursement forms will be removed, but the budget inquiry function will remain. When the project status is changed to closed, the system will remove all permissions for the project assistant, while the principal investigator and project secretary will retain basic budget inquiry functions.

## **Part Two: Explanation on Employment and Attendance Control of Full-Time and Part-Time Assistants and Temporary Workers for National Science Council Projects**

According to the regulations from the National Science Council, YZU has established an appropriate attendance control mechanism for assistant personnel and integrated it into the university's personnel control system to strengthen internal control and avoid issues stemming from sole management by the principal investigator. The following points outline the employment and attendance control methods for assistant personnel (Note: the university handles this based on the following documents from the National Science Council: No. 090025149 dated 99/04/21, No. 090061139 dated 99/08/23, No. 1000003275B dated 100/01/11, No. 1000000169 dated 100/02/17, No. 10000011610 dated 100/03/04):

A. Full-Time Assistants:

According to the National Science Council's No. 1000003275B letter dated January 11, 2011, full-time assistants for each project should cooperate with the following related operations:

1. Employment: This involves a two-stage process: application and reporting. First, the principal investigator or hiring unit submits an application, which is completed upon approval by the President; then, the Personnel Office notifies the principal investigator or hiring unit to proceed with the reporting process.
2. Attendance Control: Assistants must sign in and out using the Personal Portal attendance system and fill out a work log. Leave must also be recorded in the work log for attendance control purposes, and the complete work log must be attached when requesting payment.
3. Salary Request: Please follow the procedures of the Accounting Office and submit the request after the unit supervisor signs off, first sending it to the Personnel Office for attendance verification.

**B. Part-Time Assistants and Temporary Workers:**

According to the National Science Council's No. 1000011610 letter, the university must improve the attendance control for project part-time assistants and temporary workers. Following a proposal by the Office of Research and Development at the 11th administrative meeting of the 2010 academic year, the decision was made to comply. From now on, part-time assistants and temporary workers for each project should follow the part-time assistant and temporary worker attendance control methods of YZU.

In accordance with the Ministry of Education's "Guidelines for Protecting the Rights and Interests of Students Receiving Scholarships at Junior Colleges and Above" (Tai-Jiao-Gao-5 No. 1060060939 dated May 18, 2017) and the Ministry of Labor's "Guidelines for Protecting the Labor Rights and Interests of Part-Time Assistants at Junior Colleges and Above" (Ministry of Labor No. 1040126620 dated June 17, 2015), and the "Regulations on the Management of Research Assistants and Part-Time Research Assistants, YZU" approved at the 23rd administrative meeting on July 12, 2017, the following employment procedures are implemented:

1. Employment: To comply with the advance employment regulations for assistant personnel, starting from November 1, 2015, those claiming part-time assistant fees for special research projects must complete the employment procedures in advance through the Portal budget interface and finish the approval process in the "RD Online Employment Review System." If advance employment procedures cannot be completed, the principal investigator must provide a specific explanation in the "Supplementary Explanation Field (or Review Opinion Field)" of the "RD Online Employment Review System," and obtain approval from the relevant supervisors before proceeding. Additionally, complete and sign the " Research Scholarship Student and Part-Time Research Assistant Agreement Form, YZU" and the "Special Research Project Part-Time Assistant Labor Contract, YZU" (labor contracts must be attached) to take effect after administrative approval. From November 2015, labor contracts cannot be retroactive and must comply with the Personnel Office's insurance procedures. [Forms: Part-Time/Temporary Assistant Employment Application Form, Research Scholarship Student and Part-Time Research Assistant Agreement Form, Special Research Project Part-Time Assistant Labor Contract (labor contracts must be attached)].
2. Attendance Control: If YZU students serve as a part-time assistants or temporary workers, they must use the sign-in/out system and fill out a work log starting from the employment date. For students from other universities or external individuals serving as part-time assistants or temporary workers, they must fill out the "Project Part-Time Assistant Learning/Work Attendance Log" (hereafter referred to as the work log) from the employment date and have the principal investigator and department supervisors sign off on it monthly.

C. Part-Time Assistant Fee Request:

- (1) Part-time assistants must produce the online "Attendance

Record Summary" from the Portal, and temporary workers must produce the online "Project Part-Time Assistant Learning/Work Attendance Log, YZU" attach receipts, and submit the request for approval [Process: Applicant → Principal investigator → Department Unit Supervisor → General Accounting Office]. [Forms: Part-Time Assistant Attendance Record Summary or Temporary Worker Fee Request Form].

(2) For non-online attendance records, download and complete the "Attendance Record Summary" or " Project Part-Time Assistant Learning/Work Attendance Log, YZU" from the General Accounting Office webpage and attach the work log and receipts for submission and approval [Process: Applicant → Principal investigator → Department Unit Supervisor → Office of Research and Development → Accounting Office]. [Forms: Part-Time Assistant Attendance Record Summary and Project Part-Time Assistant Learning/Work Attendance Log or Temporary Worker Fee Request Form].

3. Project Research Scholarship Recipients must have student status. If they graduate or take a leave of absence, their student status is not determined by the leave school process time. Attention must be paid to the employment period during the employment process, and their student status expiry date must be reconfirmed at the time of payment request to avoid subsequent recovery of funds.
4. Related information on part-time assistants can be found in the "Office of Research and Development - Part-Time Assistant Section."

**Online Employment Path: Personal Portal → Budget Inquiry → Select the project for employment application → Part-Time/Temporary Assistant Employment → Click “Not Entered” → Enter the screen and click “Edit”**

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https://portal.yzu.edu.tw/account/NE\_T/acc\_fast.aspx?account=bosherry&SessionID=gh42d055ep3f0rv4wyrwqda

檔案(F) 編輯(E) 檢視(V) 我的最愛(A) 工具(T) 說明(H)

我的最愛 建議的網站 網頁快訊圖庫

元智大學 -- 預算會計系統

English Version 關於元智 學術單位 行政單位 圖書資源 資訊服務 元智電子報

**預算會計**

預算查詢 位置: 元智大學 > 資訊服務 > 個人Portal > 行政事務 > 預算會計

待辦表單  
填報新單  
表單查詢  
預算查詢  
預算編列  
財產查詢  
登出Portal  
常見問題

計畫編號名稱 RD1000001--審計專精、客戶重要性與審計失敗  
計畫總金額 \$198,000  
現金可用餘額 \$99,000  
兼任臨時助理約用 (限國科會計計畫) **未輸入** (計畫主持人及助理才能變更)  
助理權限設定 **未指定** (計畫主持人及助理才能變更)  
計畫秘書權限設定 未指定...

計畫編號	計畫名稱	會計科目	預算金額	已用金額	在途開支	借款在途	預算餘額
RD1000001-1	主持人費\$10,000*12	51611000.學術-人事費	120,000	0	0	0	120,000
RD1000001-2	碩士生1名	51611000.學術-人事費	48,000	0	0	0	48,000
RD1000001-3	耗材、物品及雜項費用	51621100.學術-業務費	20,000	0	0	0	20,000
RD1000001-4	管理費	51621200.學術-管理費	10,000	0	0	0	10,000
合計			198,000	0	0	0	198,000

專案計畫進款紀錄

類別	日期	金額	說明
學術收入	100808	99,000	第一期款
款收合計		99,000	
款收&借款合計		99,000	

完成

預算查詢

待辦表單  
填報新單  
表單查詢  
預算查詢  
預算編列  
財產查詢  
登出Portal  
常見問題

計畫編號 RD1030528  
原始計畫編號 CN-103007  
計畫名稱 Ka Band多波束無線研製  
計畫期間 1040401~1041231  
計畫現況 3-已撥款可支用預算  
助理費用約用合計 0

助理約用申請一請按最右欄「編輯」資料，填妥請按「儲存」，約用資料輸入完畢後，再依下方「註2」作業。（姓名若為經字者為約用申請未核准）

標示「\*」之欄位為參考資料，請以實際發生狀況為準。

助理型態	個人基本資料	薪資聘期	投保資料 (儲存後不得修改)	每月保費負擔試算*	應扣預扣款*	其他雇用狀況*	現況
	身分證字號: 姓名: 出生年月日:	職級: 計酬標準: 聘期: ~ 每月時數:	無	依規定繳交補充保費	薪資合計: 0 雇主(計畫)負擔: 0 預算總計: 0		<b>編輯</b>

【約用注意事項】科技部104年專題計畫「研究人力費」項下，改為核定一筆總額，不依助理類別分別細項，以增加實際用人彈性。調整本校預算會計系統科技部計畫之助理約用申請作業（RD104xxxx），請於兼任助理約用時，職級改點選「兼任助理」；若非RD104xxxx依原約用職級點選大專生、碩士生、博士生，以利完成約用程序。

科技部兼任助理費用支給標準


適用日期	博士生(候選人資格者)	碩士生	大專生	講師級	助教授	臨時工資
103.01.01起	≤34,000元/月	≤30,000元/月	≤10,000元/月	≤6,000元/月	6,000元/月	115元/時
104.07.01起	同上	同上	同上	同上	同上	120元/時

\*兼任助理若擔任多個計畫助理時，每月支領工作酬金之總額，不得超過上列規定最高標準。

兼任助理之學習時數/工作時數計算標準

助理型態	計算方式	每月時數	時數計算範圍: 以月薪8,000元計
學習型	月薪/500元	1~最高學習時數	8,000/500=16即每月學習時數為1-16小時

## Part Three: Quick Guide to Project Budget Reimbursement (Filling Forms in the Accounting System)

Budget Source	Approved Items		Payee	Form type of accounting system
◎NSC ◎Industrial-Academic Collaboration ◎Continuing Education	 <b>Operational Fees</b>	◎Research Personnel Expenses :  1Salaries for full-time assistants, center personnel, labor-employed part-time assistants, and temporary workers.  2. Principal investigator fees, co-principal investigator fees, learning-type part-time assistant fees, hourly rates, attendance fees, and other related expenses.	Individual	1. Payroll (for full-time assistants, center personnel, labor-employed part-time assistants, and temporary workers)  2. Miscellaneous Expense Form (for items not covered in category 1)
		◎Consumables, Supplies, and Miscellaneous Expenses	Individual (including offsetting personal cash advance and domestic travelling expenses)	Petty Cash Application Form: (Single amount below NT\$10,000)  PS: For single transactions exceeding NT\$10,000 that need to be paid to individuals, an approved application form must be attached.

			Vendor	<b>Procurement Forms:</b>  1. General Procurement Form (NT\$70,000 and above) 2. Self-Procurement Form (Below NT\$70,000)
		⊙ Questionnaire Survey Fees, Paper Presentation Fees, and Paper Revision Fees	Individual	<b>Miscellaneous or Petty Cash Form</b>
	◆ Research Equipment Fee (including books)		Vendor (including offsetting personal cash advance)	<b>Procurement Forms:</b>  1. General Procurement Form (NT\$70,000 and above) 2. Self-Procurement Form (Below NT\$70,000)
	◆ International Business Travel Expenses		Individual (including offsetting personal cash advance)	Approved under the Specialized Research Project: Please fill out the "Petty Cash Application Form". (For non-YZU faculty, staff, and students, please fill out the "Miscellaneous Expense Form")  Project Subsidy Application: The department does not need to fill out the form, it will be filled out by the Office of Research and Development.

## Part 4: Explanation of Various Expense Reimbursement Forms in the Budget Accounting System

### I. Expense Reimbursement Guidelines

#### A. Regulations for Obtaining External Documents (Invoices or Receipts):

1. External Documents: Use legal documents dated within the project period. For non-profit organizations, obtain official receipts or two-part invoices with the university's tax ID (00966880) or "Yuan Ze University," item names, quantities, and unit prices. Receipts should also be made out to Yuan Ze University and stamped with a receipt stamp. Please have the principal investigator provide an explanation in the summary section of the Voucher Transmittal Form when a duplicate uniform invoice is not available. Invoices with corrected amounts must be replaced with new ones.
2. Detailed Invoices: For items purchased with project funds, invoices or receipts must detail item names, quantities, and unit prices. If the invoice lists item numbers or unidentifiable names, request a detailed product list or notation on the shipping document.
3. Photocopy Fees: Receipts for copying must include item descriptions, quantities, and unit prices. If the vendor does not specify, attach sample pages.
4. International Purchases: For items such as international purchases, paper editing, publication, or conference registration, attach the original invoice or receipt along with proof of payment such as bank slips or credit card statements. **If the format does not meet receipt requirements, the document can be signed by the applicant and treated as per government regulations.**
5. Foreign Currency: For expenses listed in foreign currencies, attach the exchange rate slip or specify the exchange rate based on the Taiwan Bank's spot rate on the transaction date.
6. Exemptions for Specific Costs: Items like international conference fees, document retrieval fees, editing fees, equipment usage fees, and postage are exempt from the NT\$10,000 limit.
7. Foreign Language Invoices: Invoices in foreign languages must include the item names in Chinese.
8. Book Purchases: For book purchases, provide a detailed list of titles, quantities, and unit prices. If not available, attach copies of the book covers and explain the relevance to the project.

9. **Lost Receipts:** For lost receipts, provide a copy of the original (e.g., stub copy), stamped with "original" and an explanation of the loss, along with a statement from the vendor.
10. **Cost Sharing:** If costs are shared across multiple funding sources, complete a cost-sharing form, specifying the allocation. Attach copies of original receipts with "original" stamped on them.

## **B. Internal Procedures and Reimbursement Regulations:**

1. **Authenticity:** Principal investigators must ensure the authenticity of the submitted documents and are responsible for any discrepancies. Expenses must relate directly to the project and match the approved budget.
2. **Document Submission:** On expenditure slips, the principal investigator must sign, but the handler and verifier cannot be the same person. Follow binding instructions on the slips and make copies if the document needs to be sent to the funding agency.
3. **Online Forms:** Ensure online forms complete the electronic signature process before printing. Verify project numbers and have handlers or principal investigators sign any corrections.
4. **Centralized Procurement:** Follow procurement procedures for all purchases, avoiding fragmented procurement.
5. **Non-Approved Items:** Do not claim expenses for non-approved items such as office supplies or equipment.
6. **Telephone Expense Allocation:** Notify the accounting office of any changes in the allocation of telephone expenses in advance.
7. **Document Retrieval Fees:** Attach 1-2 sample pages of the content for document retrieval fee claims.
8. **Online System Form Principles:** When paying the same vendor or advance payer, consolidate claims into one form whenever possible. Please follow the instruction below: (1) **Individual Procurement:** For payments to the same vendor, one order can list up to 15 items. [For "Procurement (Contracting) Date" and "Actual Delivery Date," please enter the "earliest invoice date." For "Unit Test and Acceptance Date," please enter the "latest invoice date."] (2) **Petty Cash Form:** One form can list up to 15 items, limited to payments made to the same reimbursor.

## **C. Key Points for Reimbursement of NSC Research Project Expenses:**

1. **Regulations:** Follow the Ministry of Education's guidelines for student assistant rights and the Ministry of Labor's guidelines for part-time assistants.

2. Compliance: Adhere to the NSC's assistant hiring regulations. Do not hire temporary workers if administrative staff are already appointed.
3. Compensation Standards: Pay compensations based on the standards set by the executing agency.
4. Stipends for Student Assistants: Differentiate between learning-based stipends and employment-based compensations, ensuring at least NT\$6,000 per month.
5. Meal Expenses: For approved meal expenses, attach the list of participants and meeting records.
6. Operational Expenses: Provide detailed explanations for operational expenses like vacuum cleaners or office supplies, showing their necessity for the project.
7. Consumable Materials: Ensure that consumable materials purchased are directly related to the project and listed in the approved budget.
8. Maintenance Fees: Attach explanations for maintenance expenses, specifying project or property numbers and reasons for repairs.
9. Equipment Usage Fees: Provide documentation on usage calculations and material consumption for equipment usage fee claims.
10. Printing and Photocopy Fees: Attach sample pages for printing and copying fee claims related to academic reports and required materials.
11. Paper Publication Fees: Attach abstracts and sample pages for publication or editing fee claims.
12. Survey Fees: For survey-related expenses, provide participant lists, questionnaires, and approval documents.
13. The investigation fee for the implementation of the research project includes the expenses for field investigation, interviews, and collection of various data. It should be used within the approved budget limit according to the actual needs and regulations. For cash payments to research participants, such as participation fees, testing fees, etc., the internal control mechanism must be followed, and approval must be obtained through the agency's internal administrative procedures. When claiming reimbursement, the list of survey respondents, survey data, and relevant approval documents must be attached.
14. Regarding the flexible use of the operating expenses, it should be handled according to the scope stipulated in the document (Tai-Hui-Zong-Er-Zi No. 1010071206) from the Ministry of Science and Technology dated October 26, 2012. To establish a control mechanism, a separate account should be set up for management. When using these funds, the principal investigator should apply for changes and provide detailed explanations (the relevance of the use of funds to the research project).
15. When the Ministry of Science and Technology does not approve the equipment budget, if the amount is less than NT\$ 50,000, it can be changed through internal procedures. If

the cumulative amount exceeds NT\$ 50,000, the approval of the Ministry of Science and Technology must be obtained before it can be executed.

16. When professional services are required for the implementation of the project, and the payment is made on a per-item basis, the work items, remuneration standards, and service period should be confirmed and signed by both parties. The professional background of the service provider should also be explained to ensure the effective use of project funds. Professional Services: For professional services paid on a per-task basis, confirm the work scope, payment standards, and service period, and provide the professional's background.
17. The principal investigator should act on the principle of integrity when claiming reimbursement. The reimbursed items must be related to the implementation of the project. If there are any remaining funds, they should be returned to the Ministry of Science and Technology.

## II. Miscellaneous Expense and Salary Forms

### A. Steps for Reimbursement of Miscellaneous Expenses and Salaries:

#### 1. Online System Steps:

- **Miscellaneous Expenses:** Follow the path: Yuan Ze University website → Information Services → Personal portal → Administrative/Research Services → Budget Accounting System → New Application → Miscellaneous Expenses.
- **Salaries:** Follow the path: Yuan Ze University website → Information Services → Personal portal → Administrative/Research Services → Budget Accounting System → New Application → Salaries.

## 2. Expense Reimbursement Process:

### (1). Research Personnel Salary of Operating Expenses

Reimbursement Items	Form Type	Online approval procedure	Remarks
Principal Investigator Fees Co-Principal Investigator Fees Project Research Scholarship Hourly Rates Expert Consultant Fees	Miscellaneous Form		<p><b>* Personnel Expense Claim Process:</b></p> <p>For full-time assistants, please fill out the online form, complete the approval process, and submit the case to the Accounting Office. Also, submit the written documents (receipt, attachment sheet, electronic form, and a copy of the employment application form) to the General Accounting Office. If the above process is completed, the payment will be made the following month.</p>
Full-time Assistant Salary of center staff Labor-employed Part-time Assistants Temporary Workers	Payroll Form	Applicant→ Principal Investigator → <b>Unit Supervisor</b> → General Accounting Office(Print out electronic form for reimbursement)	<p>For principal investigators, hourly rates, and lecture fees, the payment is made monthly. Please fill out the online form, complete the approval process, and submit the case to the Accounting Office. Also, submit the written documents (receipt, attachment sheet, and electronic form) to the Accounting Office. If the above process is completed, the payment will be made the following month.</p> <p>For Project Research Scholarship Recipients, labor-employed part-time assistants, and temporary workers, please fill out the online form, complete the approval process, and submit the case to the General Accounting Office. Also, submit the written documents (receipt, attachment sheet, miscellaneous expense form, and "Attendance Record Summary"</p>

		<p>or "Attendance Log for Part-time Assistants at Yuan Ze University") to the General Accounting Office. If the above process is completed, the payment will be made the following month.</p> <p><b>[Note: Please refer to the monthly payroll announcement for the actual salary processing.]</b></p> <p><b>&lt;Required Written Documents&gt;:</b></p> <p>Attachment sheet for supporting documents.</p> <ol style="list-style-type: none"> <li>1. Voucher Transmittal Form</li> <li>2. Receipt, for foreign nationals, please check the box "Whether the number of days of residence in Taiwan within the tax year is more than 183 days". <b>*The receipt must be filled out completely, and the amount cannot be altered.</b></li> <li>3. Work log for full-time assistants, attendance record summary for part-time assistants (if not using the online sign-in/out system, the "Attendance Log for Part-time Assistants at Yuan Ze University" must be attached) or a temporary worker payment request list.</li> <li>4. Printout of the electronic form (Miscellaneous Expense Form or Payroll Form).</li> </ol>
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(2). Operating Expenses for Consumables, Supplies, and Miscellaneous Expenses (Other Expenses)

Reimbursement Items	Form Type	Online approval procedure	Remarks
Questionnaire Survey Fees, Manuscript Editing Fees, etc. (Payable to individuals, must be reported as personal income)	Miscellaneous Form	Applicant→ Principal Investigator →Unit Supervisor→ General Accounting Office or Principal Investigator Unit Supervisor→ General Accounting Office(print out electronic form for reimbursement)	<Forms to be attached> : 1. Voucher Transmittal Form 2. Receipt 3. Sample of survey 4. Hardcopy of Miscellaneous Form
Attendance Fee	Miscellaneous Form	Applicant→ Principal Investigator →Unit Supervisor→ General Accounting Office or Principal Investigator Unit Supervisor→ General Accounting Office(print out electronic form	< Forms to be attached > : 1. Voucher Transmittal Form 2. Receipt 3. Signup Sheet of Meeting 4. Hardcopy of Miscellaneous Form

		for reimbursement)	
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B. Notices for filling out the Form:

1. According to the "Yuan Ze University National Science Council Subsidized Research Project Part-time Assistant Fee Standard Table", the pay standards for each part-time assistant are as follows:

(1) Undergraduate students: Up to a maximum of NT\$10,000.

(2) Master's students: Up to a maximum of NT\$16,000.

(3) Doctoral students: Up to a maximum of NT\$36,000 for those who have not yet qualified as doctoral candidates, and up to a maximum of NT\$40,000 for those who have qualified as doctoral candidates.

2. When claiming part-time assistant payments, the "Attendance Record Summary for Part-time Assistants" must be attached (for those not using the online sign-in/out system, please download the "National Science Council Subsidized Research Project Expense Modification and Reporting Form" from the Accounting Office and fill it out).
3. The receipt for temporary worker wages must specify the calculation standard, national ID number, address, and be accompanied by a "Temporary Worker Payment Request List".
4. Project Research Scholarship Recipients must have student status. If they graduate or take a leave of absence, their student status should not be determined solely by the completion of the Leave School Process, but should be verified during the hiring period and again at the time of payment to avoid subsequent recovery of funds.
5. According to the "National Science and Technology Council Subsidized Research Project Personnel Notices", a person who has already served as a full-time, part-time, or temporary worker in a National Science Council research project cannot be hired for another type of research personnel in the same project. Full-time personnel cannot be hired as research personnel in other National Science Council research projects.
6. In the Miscellaneous Expense Form of the Budget Accounting System,

the "Paid on Behalf Of" field: If the payee is the recipient, this field can be left blank. It should only be filled in if the payer is not the recipient.

7. The receipt should be filled out clearly, including: Calculation standard - monthly payment amount, payment month, and purpose of payment.
8. Questionnaire survey fees, attendance fees, manuscript editing fees, and other payments to individuals must be reported as personal income.

### III. Petty Cash Application Form

A. "Petty Cash Application Form" Guidelines for Petty Cash Application of Project-funded Expenses:

#### 1. Online System Reporting Steps Explanation:

"IE Budget Accounting System" Path: YZU webpage-Click on "Personal Portal" under Information Services-Administrative Affairs / Research and Development-Budget Accounting System-Click "Submit New Form"

#### 2. Expense Reimbursement Process Explanation

- (1) Business expenses for consumables, items, and miscellaneous expenses (other expenses)

Reimburse Items	Form Type	Portal application process	Remarks
Consumables, Goods, and Miscellaneous Expenses (Payments to Individuals)	Petty Cash	Applicant → Principal investigator → Department Supervisor → Accounting Office or Principal investigator → Department Supervisor → Accounting Office (Applicant or Principal investigator prints	For a single transaction amounting to NT\$10,000 or more that requires payment to an individual, an approval memo must be attached (except for certain documents, such as point 5 on page 6 of the manual).  <Required Documentation>:  1. Voucher Transmittal Form. 2. Receipt or invoice. 3. Printed electronic form (petty cash application).

		the electronic form for reimbursement)	
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## (2) International Travel

Reimburse Items	Form Type	Portal application process	Remarks
Approved within the project research plan	Petty Cash Application	Applicant → Principal investigator → Department Supervisor → General Accounting Office or Principal investigator → Department Supervisor → Accounting Office (Applicant or Principal investigator prints out the electronic form for reimbursement)	<p>➤ <b>Required Documents for Submission:</b></p> <ol style="list-style-type: none"> <li>1. Overseas Business Trip Application Form or Project Personnel Overseas Business Trip Application Form.</li> <li>2. Overseas Business Trip Expense Report Form.</li> <li>3. Airfare Documentation: Attach the ticket stub or electronic ticket, international flight ticket purchase proof or travel agency receipt and boarding pass stub. For other transportation expenses, attach the original receipts or travel agency receipts. In case of taking an international airline, submit the "Application Form for Public Employees to Take International Airlines".</li> <li>4. Registration Fee Receipts: Original receipts and all original documents. Registration fee reimbursement will be based on the actual exchange rate or credit card charge.</li> <li>5. Foreign Currency Exchange Slip or Exchange Rate Table: The exchange rate table should be based on the Taiwan Bank's selling rate on the day before departure.</li> <li>6. "Daily Subsistence Allowance Table for Central Government Agencies Sending Personnel Abroad": Print only the "Travel Destination" section.</li> <li>7. Conference Agenda or Itinerary.</li> <li>8. Sample of the Paper.</li> <li>9. Approval List.</li> </ol>

			<p>10. Application Form for Research Project Overseas Travel Expenses: Budget for attending international conferences or conducting research abroad.</p> <p>11. Related Change Forms: If the actual overseas travel differs from the approved purpose, conference name, or location, the principal investigator must first make the changes on the National Science Council website, follow the administrative procedures of the implementing agency, and obtain approval before applying for reimbursement.</p> <p>12. Description of Subsidy Distribution: For overseas travel expenses with different project subsidy sources, explain the subsidy distribution in the trip report form.</p> <p><del>13.</del> Voucher Transmittal Form: Attach and fill out the "Petty Cash Application Form" online and print it out.</p>
Approved within the research project plan	Petty Cash Application	<p>Applicant → Principal investigator → Department Supervisor → Accounting Office or Principal investigator → Department Supervisor → Accounting Office (Applicant or Principal investigator prints the electronic form for reimbursement)</p>	<p>"Overseas study, research, and internship subsidies for personnel sent abroad by central government agencies (including business organizations) according to the regulations on the subsidy items and amounts."</p>

Approved within the project research plan <b>(Due to special circumstances, the in-person meeting cannot be held and will be replaced with an online meeting)</b>	Petty Cash Form	<p>Applicant → Principal investigator → Department Head → Accounting Office</p> <p>or</p> <p>Principal investigator → Department Head → Accounting Office</p> <p>(Applicant or Principal investigator prints the electronic form for payment)</p>	<ol style="list-style-type: none"> <li>1. Request Form or Memorandum</li> <li>2. Receipt or Document Issued by the Conference</li> <li>3. Payment Voucher or Receipt</li> <li>4. Agenda</li> <li>5. Sample Paper or Manuscript</li> </ol>
Project grant application	Exemption of forms	<p>"Overseas business travel expense report paper approval → Funding unit disbursement → Research and Development Office completes and prints electronic form for reimbursement → General Accounting Office"</p>	<p>➤ <b>Required Written Documents:</b></p> <ol style="list-style-type: none"> <li>1. Overseas business trip application form or project staff overseas business trip application form.</li> <li>2. Overseas business trip expense report form.</li> <li>14. For air tickets, attach either the ticket stubs or electronic tickets, international flight ticket purchase receipts, or travel agency receipts and boarding pass stubs. For other transportation expenses, attach original receipts or travel agency receipts. In case of taking an international airline, submit the "Application Form for Public Employees to Take International Airlines".</li> <li>3. Registration fee receipt, original vouchers, and all related documents. The registration fee should match the amount settled or charged on a credit card.</li> </ol>

			<ol style="list-style-type: none"> <li>4. Foreign currency exchange slip or printed exchange rate table, calculated based on the Taiwan Bank's selling spot exchange rate of the day before departure.</li> <li>5. "Daily Allowance Table for Central Government Agencies' Personnel on Overseas Business Trips," only print the "Destination" section.</li> <li>6. Meeting agenda or visit schedule.</li> <li>7. Subsidy approval document.</li> <li>8. Voucher Transmittal Form attached and online "Petty Cash Application Form" filled out and printed.</li> </ol>
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## B. Guidelines for Filling Out Forms:

1. **Personnel Related to the Project:** Ensure that personnel are necessary for the actual needs of the research project. Domestic or international conference membership fees or annual fees can be reimbursed. Reimbursement for such expenses should occur within the project execution period.
2. **Accident Insurance Premium:** The insurance premium is capped at NT\$ 4 million, but insurance can only be purchased if the nature of the research project involves risk. **The insurance must be purchased within the project period, and the policy details and receipts should be included when claiming reimbursement.**
3. **Postage Fees:** Attach proof of purchase from the post office for postage fees.
4. **Seal Costs:** Reimbursements related to seals used for the project should include the stamp impression; private seals cannot be reimbursed.

### 5. Domestic Travel Expenses:

Domestic travel expenses incurred for the execution of the research project are eligible for reimbursement. These costs should adhere to the current domestic travel reimbursement guidelines issued by the government or the commissioning unit, and should be within the originally approved budget. Please note:

- (1) The traveler must first complete a travel request form (date of form should be before the travel date). After the trip, complete the domestic travel expense report form according to the regulations. The principal investigator should fill out the "Domestic Travel Request Form for Faculty and Staff" and the "Domestic Travel Expense Report Form for Faculty

and Staff"; project personnel should complete the "Project Personnel Travel Request Form" and the "Domestic Travel Expense Report Form for Project Personnel" for reimbursement purposes.

(2) Reimbursement limits for travel expenses: The following limits are effective from January 1, 2020.

Title/Item	Accommodation Fees/day	Miscellaneous Fees/day
Professor, Assistant Professor, Lecturer and Research Assistant	2000	400

(3) The starting and ending destination for business travel expenses should be calculated based on the work location (Yuan Ze University) (e.g., Chungli <-> Taichung).

(4) If the distance from the business destination to the agency's location is more than sixty kilometers, and there is accommodation at the destination, accommodation expenses can be reimbursed within the specified standard amount, provided that proper documentation is submitted. If the accommodation is in a registered bed-and-breakfast that does not have a business license but is registered according to the Bed and Breakfast Management Regulations, please attach the "Bed and Breakfast Registration Certificate" and a "receipt with stamp duty" when applying for reimbursement.

(Note: According to the Ministry of Finance's December 27, 2001, letter No. 0900071529: "For rural residences used as bed-and-breakfasts, if they meet the criteria of having five or fewer guest rooms, a total guest room area of no more than 150 square meters, not employing staff, and operating independently, the bed-and-breakfast is considered a family business and is exempt from business registration and business tax." If the bed-and-breakfast meets the above conditions, it can obtain a general personal receipt and be processed according to the stamp tax law.)

(5) If the distance from the business destination to the agency's location is less than sixty kilometers but special circumstances arise due to business needs, the principal investigator must provide a full explanation or obtain prior approval from the agency. If there is accommodation, it can be processed according to the previous regulations.

(6) Miscellaneous expenses are NT\$400 per person per day, regardless of rank.

(7) The reason for the business trip must be related to the project. Trips not related to the project will not be reimbursed.

(8) Only personnel approved within the project plan are eligible for reimbursement; unrelated personnel are not allowed to claim expenses.

(9) The travel expense report form must be filled out in detail for each item, including the reason, dates, starting and ending points, job title, rank, and work notes.

(10) Transportation expenses include necessary costs for flights, cars, trains, high-speed rail (standard class), MRT, and ships. Expenses should be reimbursed based on actual costs. For high-speed rail (standard class), if receipts cannot be obtained, a "spending proof form" should be filled out according to internal regulations, explaining the reason for not obtaining the receipt. However, expenses for agency cars, free tickets, or rides with others cannot be reimbursed.

The term "car" refers to public or private passenger transport. For public or private cars, except in urgent cases, taxi expenses cannot be reimbursed. If using a private car for business needs, transportation expenses can be reimbursed according to the highest fare of the same route public transport. A fare table should be provided and a "spending proof form" should be filled out. However, fuel, tolls, parking fees, and repair costs due to accidents are not reimbursable. Rental car fees and fuel expenses not approved by the National Science Council cannot be claimed.

### C. Reference and instructions for filling out the overseas business trip report form and reimbursement regulations

#### 1. Documents required for reimbursing overseas business trip

- |   |
|---|
| (1) YZU Application Form for Faculty/Staff or Project Employee Going on Business Trip Abroad; (If "Conference Registration Fee" needs to be applied for, please remember to check the box and fill in the amount, indicating the currency). |
| (2) YZU Reimbursement Form for Project Employee Reporting Business Trip Abroad *Please Note: please download YZU Reimbursement Form for Faculty Staff Reporting Business Trip Abroad  |

<p>(3) For airfare reimbursement, the following documents should be attached: A. Ticket stub or e-ticket or other documents sufficient to prove the itinerary, B. Proof of purchase for international airline tickets or receipts from travel agencies for payment or other documents sufficient to prove the payment of ticket fees, C. Boarding pass stubs (including electronic boarding passes) or photocopies of passports or proof of boarding issued by the airline company sufficient to prove the fact of travel abroad; for other transportation expenses, such as "ships" or "long-distance public land transportation," original receipts or receipts from travel agencies for payment should be attached and explained (city A &lt;-&gt; city B). In the case of domestic airlines is not available, the "Application for Taking Foreign Airlines for Official Business" should be filled out.</p> <p>(4) Currently, most airline operations have been digitized. For those using electronic boarding passes, according to Point 2 of the Guidelines for Handling Government Expenditure Vouchers, electronic boarding passes downloaded and printed from the internet should be signed personally before reimbursement can be processed.</p>
<p>(5) Registration Fee Receipt: A foreign exchange receipt or a copy of a credit card statement must be attached. The registration fee receipt should be issued by the conference on the day of the event. Signature of the applicant is required for electronic receipts. If official receipts are not available, please fill out an "Expenditure Certificate" and provide relevant supporting documents.</p>
<p>(6) Insurance Fee Receipt: The insurance coverage period includes the official business period and the days of flight to and from the destination (any personal trips should be self-funded). The insurance amount is NTD 4 million, and the insurance fee is reimbursed based on the rate specified in the "Comprehensive Insurance for Overseas Business Trips or Post-Return Reporting" contract signed between the Ministry of Foreign Affairs and the insurance company.</p>
<p>(7) Explanation of Foreign Travel Expenses Listed in the National Science Council Research Project Application: If the actual foreign travel differs from the approved purpose, conference name, personnel, number of participants, duration, or location, the principal investigator must log onto the National Science Council website to make the necessary changes (modification explanation). Reimbursement application can only proceed after the changes are made.</p>
<p>(8) Conference agenda, off-site research or international exchange itinerary</p>
<p>(9) Paper sample</p>
<p>(10) Approval list</p>

<b>(11)</b> Research project application content (International travel expenses - Budget for attending international conferences or off-site research).
<b>(12)</b> Modification form (required when the actual foreign travel purpose, conference name, or location differs from the approved ones).
<b>(13)</b> Reflection report: Go to the NSTC webpage > Academic Research > Special Research Project Area > Common Forms > Report Writing Format ( <a href="https://www.nstc.gov.tw/folksonomy/list/6c0b309f-518b-4613-a142-44af89109251?l=ch">https://www.nstc.gov.tw/folksonomy/list/6c0b309f-518b-4613-a142-44af89109251?l=ch</a> )
<b>(14)</b> Printout of exchange rate (Please refer to the selling spot exchange rate of the Bank of Taiwan the day before departure).
<b>(15)</b> Daily living expenses table for staff dispatched to various regions abroad by central government agencies, print only the "destination area".
<b>(16)</b> Filling of the online electronic forms - "Petty Cash Application Form" (for non-YZU staff and students, please fill in the "Miscellaneous Expense Form"), the expense description summary should be filled in with the following example content: Attendance at international conferences or off-site research (Tokyo, Japan) from September 1, 2017 to September 6, 2017, completed and printed after signing.

## B. Instructions for Filling Out the Overseas Business Trip Expense Report

### Form:

1. **Daily Living Expenses Allocation:** The daily living expenses are divided as follows: 70% for accommodation, 20% for meals (4% for breakfast, 8% for lunch, 8% for dinner), and 10% for miscellaneous expenses.
2. **Return Day Expenses:** On the day of return, expenses can be claimed up to 30% of the daily allowance.
3. **Supporting Documents:** For receipts from airlines, registration fees, insurance fees, visa processing fees, etc., if they do not include Yuan Ze University's name and tax ID or are not official receipts, please fill out the "Expenditure Certification Form".
4. **Multiple Project Funding:** If the overseas travel expenses are shared by multiple projects, please attach the original receipts to each project's funding item.
5. **Airfare Expenses:** Deduct other expenses (visa, handling fees, group fees, hotel accommodation, etc.) from the airfare and report the actual expenses. For project applicants, follow the instructions received.
6. **Transportation Fees (Ships or Long-Distance Land Transport):** This refers to situations where the destination city does not have an airport, requiring a transfer by land transport (crossing cities). (Use the local exchange rate on the day before departure)

7. Handling Fees: Original receipts or travel agency receipts for passport fees, visa fees, etc., should be attached for actual expense reporting.
8. Domestic Transportation Fees on Departure and Return Days: On the departure and return days, staff can claim domestic transportation fees between the "agency's location" and the "international airport" within the country, following domestic travel expense reporting regulations. Except for flights and high-speed rail, which require receipts, other expenses do not require receipts and should be filled out in the "Overseas Business Trip Expense Report Form" under transportation fees.

### C. Subsidy Items and Amounts for Personnel from Central Agencies (Including Enterprises) Sent Abroad for Advanced Studies, Research, and Internships

Revised in accordance with the Executive Yuan's Directive No. 1110103598 dated Nov.16, 2022 and effective from January 1, 2023.

Unit: USD

Item	Amount		Remarks
Monthly Allowance	Per Diem Allowance Grade	Monthly Allowance	1. During the travelling period (calculated according to the calendar, the same applies hereafter), for stays of up to fifteen days, the full daily subsistence allowance will be provided according to the "Regulations on Reimbursement of Overseas Travel Expenses" as defined by the Executive Yuan in the " Per Diem Allowance Table for Personnel Dispatched Abroad by Central Government Agencies" (hereafter referred to as the Per Diem Allowance Table). However, if both meals and accommodation are provided, the allowance
	410 and above	1,700	
	370-409	1,600	
	330-369	1,500	
	290-329	1,400	
	250-289	1,300	
	210-249	1,200	
	170-209	1,100	
	169 and below	1,000	

		<p>will be reduced to 10% of the original amount; if only accommodation is provided without meals, it will be reduced to 30%; and if only meals are provided without accommodation, it will be reduced to 80%.</p> <p>2. For periods abroad exceeding fifteen days, the allowance will be provided according to the Per Diem Allowance Table based on the city of stay and will be granted in Per Diem intervals as specified on the left-hand table. For the sixteenth to thirtieth day, one-twentieth of the amount listed in the table will be provided daily. From the thirty-first day onwards, the full monthly amount as specified in the left-hand table will be provided. For partial months, the daily allowance will be one-thirtieth of the amount listed in the table. However, if both meals and accommodation are provided, the allowance will be reduced to 30% of the original amount; if only accommodation is provided without meals, it will be reduced to 40%; and if only</p>
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		<p>meals are provided without accommodation, it will be reduced to 90%.</p> <p>3. The provision of accommodation mentioned in the previous two points includes free dormitory accommodations, transit hotels, and overnight stays on transportation vehicles, including the day of return.</p> <p>4. Personnel sent abroad for advanced study, research, or internships are not allowed to claim administrative expenses (except for registration fees) as stipulated in Articles 15, 16, and 17 of the "Regulations on Reimbursement of Overseas Travel Expenses," nor can they claim expenses for gifts, social interactions, or miscellaneous costs.</p>
Round-trip airfares and administrative fees	Reimbursement based on actual expenses	<p>1. The administrative fees for overseas travel are reimbursed according to Article 13 of the "Regulations on Reimbursement of Overseas Travel Expenses."</p> <p>2. Both outbound and return trips must be made in economy (standard) class.</p>
Tuition Fees (including	Reimbursement based on actual expenses according to approval of	

registration, visiting scholars, lab and other necessary membership and facilitate)	projects	
Transportation fees for observation or internships	Reimbursement based on actual expenses according to approval of projects	<p>1. Transportation fees are reimbursed based on actual expenses and receipts.</p> <p>Living expenses are reimbursed according to the Per Diem Allowance Table, but the actual number of days must be calculated, and the corresponding amount should be deducted from the monthly allowance. Double claiming is not allowed.</p>
Comprehensive subsidy	180	<p>1. The comprehensive subsidy includes allowances for book expenses, comprehensive insurance fees, health insurance fees, inland transportation costs (including car rental fees), and thesis writing expenses.</p> <p>2. The comprehensive subsidy is issued monthly. For partial months, if the period is 15 days or less, half a month's allowance is provided; if it exceeds 15 days, a full month's allowance is provided.</p> <p>3. The payment must be signed or stamped by the recipient.</p>

D. Overseas Travel Expense Report Templates:

1. Overseas Travel Expense Report Template 1 - Arriving at the destination on the same day
2. Overseas Travel Expense Report Template 2 - Taking a foreign airline and overnight stay on the plane

## Ex.1: Overseas Travel Expense Report-Arriving at the destination on the same day

**YZU Reimbursement Form for Faculty/Staff Reporting Business Trip Abroad**

Page: of total page(s)

Name		Service Unit	Dept. IEM	Job Title	Professor	
Reason	"Attending the 2016 Winter Conference of the Japan Society of Civil Engineers and Presenting a Paper"					
Source of funds	In-school funding unit: Office of R&D Out-of-school funding unit.: NSC (MOST105-2221-E-155-001)					
From Dec. 7, 2016 to Dec. 12, 2016. Total: 6 days _____pieces of relevant documents						
Month	12	12	12	12	Total (NT\$)	
Date	7	8-9	10-11	12		
Location	Taipei-Tokyo	Tokyo	Tokyo	Tokyo-Taipei		
Content of Trip	Outbound flight	Attending conference and presenting paper	Personal schedule	Inbound flight		
Transportation Expenses	Plane	17,000			17,000	
	Ferry / Ship					
	Long Distance Transportation					
Living Expenses	283*30=8,490	283*30*2=16,980		283*30*0.3=2,547	28,017	
Office expenses	Service charge					
	Insurance fee	316				
	Administrative Fee	4,500 (According to foreign exchange amount or credit card actual amount)			4,816	
	Registration fee					
	Incidentals					
Total	49,833					
Additional Note	1. Currency Rate : USD\$1=NTD\$ 30 ° 2. Living Expense: 3.3 days °					
Allocation of the subsidy sources	Airfare, partial living expense and registration fee from MOST105-2221-E-155-001 NTD\$ 32,833 Partial living expense from the Office of R&D NTD\$ 17,000					
Applicant	Office Director	College Dean	Director of funding unit	Person in charge of Personnel Office	Accounting Personnel	President

Ex.2: Overseas Travel Expense Report- Taking a foreign airline and overnight stay on the plane

**YZU Reimbursement Form for Faculty/Staff Reporting Business Trip Abroad**

Page: of total page(s)

Name	Da-Tong LEE	Service Unit	Dept. IEM	Job Title	Professor
Reason	"Attending the 2016 Winter Conference of the Japan Society of Civil Engineers and Presenting a Paper"				
Source of funds	In-school funding unit: Office of R&D Out-of-school funding unit.: NSC (MOST105-2221-E-155-001)				
From Dec. 7, 2016 to Dec. 13, 2016. Total: 7 days _____pieces of relevant documents					
Month	12	12	12	12	Total (NT\$)
Date	7-8	9-10	11-12	13	
Location	Taipei-San Francisco	San Francisco	San Francisco	San Francisco - Taipei	
Content of Trip	Outbound flight	Attending conference and presenting paper	Personal schedule	Inbound flight	
Transportation Expenses	Plane	30,000			30,000
	Ferry / Ship				
	Long Distance Transportation				
Living Expenses	290*30*1.3=11,310	290*30*2=17,400		290*30*0.3=2,610	31,320
Office expenses	Service charge	4,500(US Visa)			
	Insurance fee	360			
	Administrative Fee	7,140 (According to foreign exchange amount or credit card actual amount)			12,000
	Registration fee				
	Incidentals				
Total	73,320				
Additional Note	1. Currency Rate : USD\$1=NTD\$ 30 ° 2. Living Expense: 3.6 days °				
Allocation of the subsidy sources	Airfare and partial living expense from MOST105-2221-E-155-001 NTD\$ 40,000 Registration fee, partial living expense and insurance premium from the Office of R&D NTD\$30,000 Personal payment NTD\$3,320				
Applicant	Office Director	College Dean	Director of funding unit	Person in charge of Personnel Office	Accounting Personnel

## Application Form for Taking International Airlines on International Business Travels

Due to the following reason(s), I have changed to another international airline.

☐ All domestic airline flights have been fully booked on the day of departure/return/transit.

☐ No domestic airline flights are available on the day of departure/return/transit.

☐ The transit waiting time is over 4 hours when taking domestic airlines.

☐ No transit is available when taking domestic airlines.

☐ Others. Please specify\_\_\_\_\_

Applicant	Position/Title		Name	
Department/College/Office Head			President	

#### IV. Procurement Form

##### A. Instructions for Completing the Expense Reporting Process for Procurement Forms of Projects:

###### 1. Online System Reporting Instructions:

**(1) Path to "IE Budget and Accounting System":** Go to Yuan Ze University's webpage  
Click on "Personal Portal" in the Information Services section Navigate to "Administrative Affairs/Research and Development" → "Budget and Accounting System"

**(2) Click on "New Application":** Choose either "Individual Procurement " or "General Procurement"

###### 2. Expense Reporting Process Instructions:

**(1) Business Expenses (consumables, items, books, and miscellaneous expenses (other expenses))**

Procurement Amount	Form Type	Portal application process	Remarks
Payment to Vender (less than NTD\$ 70,000)	Procurement Application (Individual)	"Applicant → Principal Investigator → Department Head → Accounting Office or Principal investigator → Department Head → General Accounting Office (Applicant or Principal investigator prints the electronic form for payment)"	Required Supporting Documents:  1. Voucher Transmittal Form. 2. Receipt or invoice. 3. Printed electronic form (Procurement form- general items).
Payment to Vender (NTD\$ 70,000 and above)	Procurement Application (General)	Applicant → Principal Investigator → Department Head → General Affairs Department → Procurement Staff	Required Supporting Documents:  1. Voucher Transmittal Form. 2. Receipt or invoice. 3. Price quotes from three vendors or exclusive certification.

		<p>Director of General Affairs</p> <p>Accounting Office</p> <p>Secretariat</p> <p>General Affairs Department</p> <p>Procurement Staff informs the Applicant that goods can be delivered</p> <p>Applicant</p> <p>General Accounting Office</p>	<p>4. Approved project budget list; if procurement has been completed with changes, please attach the project plan change application form or the National Science Council's approval letter.</p> <p>5. Project procurement data transmission form, or if the amount is over 100,000, use the "Important Equipment (Bulk Items) Purchase Request Form."</p> <p>6. Printed electronic form (procurement form - general items).</p>
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(2). Research Facilities

Procurement Amount		Form Type	Portal application process	Remarks
Payment to Vender (less than NTD\$ 70,000)		Procurement Application (Individual)	<p>Applicant → Financial Management Team (Determine if it can be classified as property) → Applicant → Principal investigator → Unit Supervisor → Applicant (Enter acceptance-related information into the procurement form: procurement</p>	<p>◆ Procurement Procedures</p> <p>◆ Acceptance Procedures: Please upload the equipment acceptance record form and photos (set the format to portrait and the photos should show the equipment in a working condition that meets specifications). The acceptance must be reviewed by the Financial Management Team.</p> <p>◆ Required Supporting Documents: :</p> <p>1. Voucher Transmittal Form.</p>

			(contract) date, delivery date, acceptance date, acceptance personnel, acceptance location, storage location, storage personnel) → Financial Management Team → General Affairs Director → Accounting Office → Applicant → Accounting Office (Applicant prints electronic form for payment request)	<ol style="list-style-type: none"> <li>2. Receipt or invoice.</li> <li>3. Approved list or the section of the original research plan that describes research equipment costs. If there are changes after procurement is completed, please attach the project plan change application form or the National Science Council approval letter.</li> <li>4. Equipment acceptance record including photos (for instruments and equipment).</li> <li>5. Print electronic forms (procurement form - individual). Please complete the electronic approval process before printing.</li> </ol>
Payment to Vender ( NTD\$ 70,000 and above)		Procurement Application (General)	<p>Applicant fills out the form → Financial Management Group (determines if it can be recognized as an asset) → Applicant → Principal investigator → Unit Supervisor →</p> <p>Procurement Personnel of the General Affairs Office → General Affairs Director → General Accounting Office → Secretariat →</p> <p>Procurement Personnel of the General Affairs Office notifies Applicant that goods can be delivered → Applicant</p>	<p>◆ Procurement Procedure: Please attach the following documents:</p> <ol style="list-style-type: none"> <li>1. Three quotations from vendors or an exclusive certificate.</li> <li>2. Approved budget list for the project or the part of the original research proposal describing the research equipment costs. If there have been changes, please include the project change application form or the National Science Council approval letter.</li> <li>3. Procurement data transmission form for the project: <ol style="list-style-type: none"> <li>(1) For amounts between NTD\$ 100,000 and less than NTD\$ 1,000,000: Please include important equipment (bulk items) procurement request form, public internet tender with specifications, and exclusive negotiation with restrictive tender application form.</li> <li>(2) For amounts of NTD\$1,000,000 and above: Please include important equipment</li> </ol> </li> </ol>

			<p>(keys in acceptance-related information on the purchase order: procurement (contract) date, delivery date, acceptance date, acceptance person, acceptance location, storage location, storage person) → Financial Management Group → General Affairs Director → Accounting Office → Applicant → General Accounting Office (Applicant prints electronic form for payment)</p>	<p>(bulk items) procurement request form, specifications review meeting minutes, acceptance record form, public internet tender with specifications, and exclusive negotiation with restrictive tender application form.</p> <p>Acceptance Procedure: Please upload the equipment acceptance record form and photos (format should be portrait, and the photos should show the equipment in working condition as per specifications). The acceptance must be verified by the financial management team.</p> <p>Required Supporting Documents: :</p> <ol style="list-style-type: none"> <li>1. Voucher Transmittal Form.</li> <li>2. Receipt or invoice.</li> <li>3. Price quotes from three vendors or exclusive certification.</li> <li>4. Approved budget list for the project or the part of the original research proposal describing the research equipment costs. If there have been changes, please include the project change application form or the National Science Council approval letter.</li> <li>5. Procurement data transmission form for the project: (1) For amounts between NTD\$ 100,000 and less than NTD\$ 1,000,000: Please include important equipment (bulk items) procurement request form, public internet tender with specifications, and exclusive negotiation with restrictive tender application form. (2) For amounts NTD\$1,000,000 and above: Please</li> </ol>
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				<p>include important equipment (bulb items) procurement request form, specifications review meeting minutes, acceptance record form, public internet tender with specifications, and exclusive negotiation with restrictive tender application form.</p> <p>6. Equipment acceptance record form and photos</p> <p>7. Print electronic forms (procurement form - General). Please complete the electronic approval process before printing.</p>
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#### B. Notes on Filling Out the Form:

##### 1. Explanation of Fields in the Budget Accounting System "Procurement Form":

- (1) Purchase (Contracting) Date: The date of purchase (contracting) entered by the requesting unit.
- (2) Actual Delivery Date: The delivery date of the purchased items (entered by the requesting unit).
- (3) Contractual Delivery Date: The delivery date specified in the contract (entered by the procurement personnel).
- (4) Invoice Date: The date on the invoice (entered by the requesting unit).
- (5) Unit Acceptance Date: The date when the items purchased are delivered to the financial management group for acceptance (entered by the requesting unit).
- (6) Financial Management Acceptance Date: The date when the General Affairs Office's Financial Management Group accepts the property (entered by the Financial Management Group). The restrictions on these dates are as follows:
  - (a) The actual delivery date should be earlier than or equal

to the contractual delivery date and the invoice date.

- (b) The contractual delivery date should be earlier than or equal to the unit acceptance date.
  - (c) The unit acceptance date should be earlier than or equal to the financial management acceptance date.
  - (d) The unit acceptance date should be within 30 days of the actual delivery date.
- (7) When entering "Purchase Item Name," do not use line breaks or press Enter to avoid affecting the voucher issuance process during closure.
- (8) For any item procurement, please consolidate purchases and avoid splitting orders. For self-initiated procurement cases, when reporting to the same project and making payments to the same supplier with multiple invoices, please combine them into a single form. A single form can include up to 15 items (use the "earliest invoice date" for "Purchase (Contracting) Date" and "Actual Delivery Date," and the "latest invoice date" for "Unit Acceptance Date"). Do not submit one form per invoice.

## 2. Regulations on Research Equipment Purchases:

- (1) Research equipment costs should be purchased as early as possible in the project to enhance its effectiveness, and it is recommended to complete procurement and acceptance procedures within two months before the project ends. Purchasing equipment close to the end of the project may be seen as having no benefit to the project and could be considered as just budget consumption.
- (2) Research equipment costs recognized are for equipment over ten thousand yuan, with a usage period of more than two years, directly related to the research project.
- (3) If research equipment costs are approved (including books), they should be purchased together; do not make split purchases. For example, consecutively numbered invoices may be viewed as

intentional splitting, which violates procurement regulations.

- (4) When purchasing research equipment in bulk, provide an explanation in the purchase order process detailing the names and amounts of each piece of equipment in the batch.

3. Procurement Process Non-compliance: If the procurement process does not meet regulations, please submit a request for approval. Procurement can only proceed after receiving approval.

## V. Construction Form

### A. Online System Reporting Instructions:

1. Path to "IE Budget and Accounting System": Go to Yuan Ze University's webpage → Click on "Personal Portal" in the Information Services section → Navigate to "Administrative Affairs/Research and Development" → "Budget and Accounting System" Click on "New Application" → Maintenance and Construction Form
2. Expense Reporting Process Instructions:

Method/Amount	Form Type	Portal application process	Remarks
For amounts under NTD\$ 70,000, delegate the project to the Engineering Division of the General Affairs Office.	Maintenance and Construction Form	When the project assistant fills out the form.  Applicant fills out the form → Principal investigator → Unit head → General Affairs Department Engineering Team (assesses construction safety) → Principal investigator → Unit head → General Affairs Department Engineering Team (conducts bidding or price comparison, and verifies the quotation with the vendor) → Dean, General Affairs Office → Applicant → General Accounting Office	Required Supporting Documents: :  1. Voucher Transmittal Form. 2. Receipt. 3. Construction acceptance record 4. Print electronic forms (Maintenance and Construction Form)

		<p>When the principal investigator fills out form:</p> <p>Principal investigator fills out form → Unit head → General Affairs Office Engineering Team (Assess construction safety) → Principal investigator → Unit head → General Affairs Office Engineering Team (Conduct price negotiation or comparison, confirm cost estimate with vendors) → Dean, Office of General Affairs → Applicant → General Accounting Office</p>	
<p>For amounts over(including) NTD\$ 70,000, delegate the project to the Engineering Division of the General Affairs Office.</p>	<p><b>Maintenance and Construction Form</b></p>	<p>When the project assistant outs the form.</p> <p>Applicant fills out the form→Principal investigator→Unit head → General Affairs Department Engineering Team (assesses construction safety) →Principal investigator→Unit head→General Affairs Department Engineering Team (conducts bidding or price comparison, and verifies the quotation with the vendor) → Dean, General Affairs Office →Applicant→</p>	<p>Required Supporting Documents:</p> <ol style="list-style-type: none"> <li>1. Voucher Transmittal Form.</li> <li>2. Receipt.</li> <li>3. Construction acceptance record</li> <li>4. Public bidding information, price quotes from three vendors or exclusive certification.</li> <li>5. Print electronic forms (Maintenance and Construction Form)</li> </ol>

		<p>General Accounting Office</p> <p>When the principal investigator fills out form:</p> <p>Principal investigator fills out form → Unit head → General Affairs Office Engineering Team (Assess construction safety) → Principal investigator → Unit head → General Affairs Office Engineering Team (Conduct price negotiation or comparison, confirm cost estimate with vendors) → Dean, Office of General Affairs → Applicant → General Accounting Office</p>	
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## VI. Cash Advance Form

### A. 專案計畫「借款單」填報步驟流程說明：

#### Online System Reporting Instructions:

1. Path to "IE Budget and Accounting System": Go to Yuan Ze University's webpage → Click on "Personal Portal" in the Information Services section → Navigate to "Administrative Affairs/Research and Development" → "Budget and Accounting System" Click on "New Application" → Cash Advance Form
2. Application Process Instructions:

Cash advance	Form Type	Portal application process	Remarks
Cash advance required for project execution	Cash Advance Form	<p>When the project assistant fills out the form.</p> <p>Applicant→Principal investigator→Unit head →General Accounting Office →Secretariat→President (Print out the form once approved by email)</p> <p>When the principal investigator fills out the form:</p> <p>Principal investigator→Unit head →General Accounting Office →Secretariat→President (Print out the form once approved by email)</p>	<p>※Principal investigator needs to be the applicant.</p> <p>Required Supporting Documents:</p> <ol style="list-style-type: none"><li>1. Voucher Transmittal Form.</li><li>2. For external currency purchases, please attach the remittance recipient's information</li><li>3. Please attach approval document if applicable.</li><li>4. Print electronic forms (Cash Advance Form)</li></ol>

- (1). If a cash advance is required, please plan the required funds in advance and submit an application. Exceptions are not subject to this limitation
3. For cash advances related to the 'budget amount' of a project, online forms are not available. Please fill out a written loan request form (in duplicate), **attach the project's approved list or budget sheet, and have the principal investigator sign on the borrower's section (upper right corner) of the cash advance form.**

## **Part 6: Precautions for Using Funds for the New Long-Term Projects under the National Science Council Regulations**

1. The percentage of funding flow (inflow or outflow) is calculated based on the total approved subsidy amount for each subsidy item (operating expenses, research equipment expenses, overseas travel expenses) for the entire project.
2. When funds disbursed in installments by year, the funding amount for the first year of the project will be notified upon approval. For multi-year projects, when disbursing the first installment of the funding of the second and third year, a financial report of the previous year's disbursed funds must be submitted to the National Science Council (NSC). Additionally, the principal investigator must log in to the NSC website within the stipulated deadline to submit progress reports for the first and second year of the project, which will be reviewed and confirmed by the relevant NSC unit.
3. The expenditure percentage in the multi-year project financial report (actual expenditure/amount disbursed) should reach 70% or more (including all management fees). If it does not reach 70%, a justification must be provided and approved by the NSC before requesting the disbursement of the next year's funding. Principal investigators should ensure that the expenditure for the current year meets the 70% requirement to facilitate the preparation of the interim report.
4. The following describes the documentation (invoices or receipts) accounting period requirements: For a "three-year project period from August 1, 2016, to July 31, 2019," the list of applicable documentation accounting periods is as follows:

<b>Project Year</b>	<b>First Year</b>	<b>Second Year</b>	<b>Third Year</b>
<b>Voucher Date</b>	<b>Aug 1, 2016-July 31, 2019</b>	<b>Aug 1, 2017-July 31, 2019</b>	<b>Aug 1, 2018-July 31, 2019</b>

## Part 7: Other Precaution Matters

A. To manage the expenditure flow of various projects, the following describes the methods and steps for changing the budget:

### 1. National Science Council (NSC) Projects

- (1) Log in to the NSC system webpage with the principal investigator's account and password.
- (2) Apply for modification (extensions) online through the NSC system, save and submit, then print one copy of the modification application form.
- (3) Obtain signatures from the principal investigator and the unit head (department chairperson) → Submit to the General Accounting Office for review (subsequent process: "Unit Signature" awaits review by the General Accounting Office and R&D Office before being submitted to the president for signature). Some modification applications still require approval from the NSC before changes can be made. Approval of the modification application will be notified via e-mail (signed application form or NSC approval notice).
- (4) After the modification in project approval is completed, extensions and other modifications will be handled by the R&D department, while the General Accounting Office will handle changes in the budget amount.

- For related regulations, please refer to: "NSC Subsidy Research Project Budget Handling Principles."

- (5) For NSC projects starting from August 1, 2018, if only adjustments to expenditures within the same category are needed, please directly fill out the "NSC Project Budget Item Adjustment Form (Same Item Only)" and email it to the responsible person in the General Accounting Office. The responsible person will process it and reply to notify the principal investigator of the completion of the change.

- Download link for the "NSC Project Budget Item Adjustment Form (Same Item Only)": Yuan Ze University → Accounting Office → Form Download → Project-Specific Forms → NSC Project Budget Item Adjustment Form (Same Item Only).

### 2. Industry-Academia Cooperation Project

(1) Go to the YZU website → Administrative Units → Research and Development Office → Form Downloads → Industry-Academia Cooperation, select "Industry-Academia Cooperation Project Change Application Form" and fill in the relevant project change details.

(2) Obtain the principal investigator's signature → Submit to the Research and Development Office for the vendor's consent and official seal → General Accounting Office review → President's signature approval.

(3) After the project modification approval is completed, the Research and Development Office will handle project extensions, and the General Accounting Office will manage the modifications to the budget amount.

## B. Expense Settlement Procedures

1. Access the personal PORTAL from the Yuan Ze University homepage → Administrative Affairs → Budget Accounting System → Budget Inquiry → Select the project to be settled → Click on "Apply for Settlement" to complete the settlement notification → After completing the income and expenditure report signature process and related matters, the expense settlement procedure will be finalized.
2. For National Science Council (NSC) subsidized research projects, at the end of the project, the principal investigator should complete the "NSC Subsidized Research Project Expense Usage Change Report Form" (three copies), and submit it to the Accounting Office along with other expense settlement reports after verification by the unit supervisor. The procedure is as follows: Go to the Yuan Ze University Accounting Office website → Form Downloads → "NSC Subsidized Research Project Expense Usage Change Report Form" → Compile, fill out, and print (three copies) → Table creation → Obtain signatures from the principal investigator and unit head → Submit to the General Accounting Office.
3. According to the NSC guidelines for enhancing R&D capabilities in private universities: Article 12: "The applying institution must provide at least 20% of the total project funding as matching funds and submit a commitment letter; during the project period, matching funds should be prioritized. Any surplus after the project period should be returned to the NSC, and the use of matching funds should be detailed in the income and expenditure report." Therefore, at the end of the private university R&D capability research project, the principal investigator should complete the "NSC Project Private University R&D Capability Matching Fund Usage Detail Form" (three copies), and submit it to the Accounting Office along with other expense settlement reports after verification by the unit supervisor. The procedure is as follows: Go to the Yuan Ze University Accounting Office website → Form Downloads → "NSC Project Private University R&D Capability Matching Fund Usage Detail Form" → Compile, fill out, and print (three copies) → Obtain signatures from the principal investigator and unit supervisor → Submit to the General Accounting Office.
4. For industry-academia cooperation research projects, based on the needs of the commissioning agency, project personnel should compile the settlement report and submit it to the General Accounting Office for verification and stamping.

## C. All project-related regulations are listed on the website of the General Affairs Office

Website: Yuan Ze University → General Accounting Office → Latest News → Relevant Regulations → Projects

## **Part 8:Instructions for Binding Project Proposal Documents**

1. For Miscellaneous Expense Form, Payroll Form, and Petty Cash Request Form: Except for invoices, receipts, etc., which should be aligned and bound on the left side of the front of the Voucher Transmittal Form, all other related documents (including miscellaneous expense forms, payroll forms, and petty cash requests) should be bound to the back of the Voucher Transmittal Form.
2. Procurement forms and Maintenance and Construction Form: Except for invoices, receipts, and payment slips (for bank foreign exchange transactions), which should be aligned and bound on the left side of the front of the Voucher Transmittal Form, all other related documents (including purchase orders and engineering orders) should be bound to the back of the Voucher Transmittal Form.
3. Overseas Business Travel Expenses:For the system, please fill out the "Petty Cash Form". Attach the expense vouchers in the following order on the front of the Voucher Transmittal Form: 1) Overseas Business Travel Report Form, 2) Application Form for Foreign Airline Flights for Official Travel, 3) Electronic Ticket, 4) Boarding Pass Stub, 5) Receipt for Payment Collected by Travel Agency, 6) Registration Fee Receipt, and 7) Visa Receipt. On the back of the Voucher Transmittal Form, please attach the following in order: 1) Petty Cash Form or Official Document Issued by the National Science Council, 2) Daily Living Expense Amount Form, 3) Exchange Rate Table from Bank of Taiwan, 4) Conference Agenda or Itinerary, 5) Explanation of Overseas Travel Expenses Listed in the Research Proposal, 6) Travel Application Form, and 7) Other relevant documents.