

Yuan Ze University Regulations Governing the Management of Petty Cash

July 10, 1990 Approved at the 25th Administrative Meeting of the 1989 Academic Year

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- Article 1** These regulations are established to ensure proper petty cash management at YZU.
- Article 2** Petty cash shall be used exclusively for minor expenditures and purchasing expenses related to advance payments listed in the budget of school or subsidiary units. It shall not be used for any other purposes.
- Article 3** Petty cash, as defined in these regulations, is intended to cover urgent and minor payments. The petty cash of each unit shall be used for expenditures below a specified amount, with a limit of NTD 10,000 (inclusive) per transaction only.
- Article 4** The maximum allowable petty cash amount per transaction is NTD 10,000 unless prior approval from the President due to actual necessity.
- Article 5** For expenses of funded projects, only payments within the petty cash limit may be advanced by relevant personnel; all other payments must be made directly to the payee and may not be collected on their behalf by the principal investigator or project staff. In exceptional cases where prepayment or advance payment is necessary, internal administrative procedures must be followed for prior approval.
- Article 6** If petty cash is no longer required, a return process shall be completed, and the full amount of the petty cash shall be returned to the institutional treasury.
- Article 7** When the petty cash custodian changes due to position transfer or resignation, a proper handover and change of custodian shall be conducted, or the petty cash shall be returned. If the unit undergoes restructuring or consolidation, the petty cash shall first be settled and returned in accordance with regulations before reapplying for a new petty cash allocation.
- Article 8** The petty cash custodian shall be a full-time employee of YZU. The custodian shall carefully safeguard the petty cash. The petty cash shall not be misappropriated or loaned. Except in cases of force majeure such as natural disasters or unforeseen incidents, the custodian shall be responsible for any loss of funds.
- Article 9** For petty cash disbursement, the requester shall provide valid supporting documents and obtain the approval from the unit supervisor in advance.
- Article 10** The petty cash custodian shall keep an up-to-date record of all petty cash receipts and disbursements, including usage, amounts, and recipients. The custodian shall also regularly verify the cash on hand, the amount of unpaid reimbursement claims, pending

reimbursements, and the total of all receipts to ensure they match the designated petty cash balance.

Article 11 These regulations shall take effect upon approval by the Administrative Meeting.

If there is any discrepancy between the Chinese and English versions, the Chinese version will take precedence.
