

## 銘傳大學單據審核要點

# Ming Chuan University Guidelines for Documentation Examination

99年12月30日法規會議修正通過  
100年2月14日行政會議通過  
107年3月15日法規審查委員會書審通過  
107年3月19日行政會議通過  
107年6月7日法規審查委員會書審通過  
107年6月11日擴大行政會議通過  
108年2月15日法規會書審通過  
108年2月18日行政會議通過  
109年12月17日法規審查委員會書審通過  
109年12月21日行政會議通過  
110年12月24日法規審查委員會書審通過  
110年12月27日行政會議通過  
Revised and passed by Regulation Committee on Dec. 30, 2010  
Passed at Administrative Council Meeting on February 14, 2011  
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一、目的：為使財務單位各項單據審核有所依循，特訂定本要點。

1. Purpose: these guidelines were established for financial units to examine all papers.

二、經費使用審核原則：

- (一) 確實有預算經費並使用情形與預算相符。
- (二) 經費使用確實與事實相符。
- (三) 人員薪津發放前，應先完成應聘程序。
- (四) **總價伍萬元(含)**以下之經常門經費動支，應先提報預算支用申請表，並經單位主管及總務長同意後方得辦理核銷。
- (五) 設備、列管品、**單價超過一萬或總額超過伍萬元之**經常門採購，應先完成大宗採購程序；**設備、列管品及工程採購項目**應經營繕組及審核組驗收完成。
- (六) 差旅應先完成校內出差公文簽請通過。
- (七) 核銷之單據應在所屬學年度內。
- (八) 使用校內預算來源之採購案，不得以台灣銀行統一下標之方式採購。亦即非使用公家機關獎補助款者，不得依「中央機關財物集中採購實施方案」，利用共同供應契約，逕向台灣銀行購料處訂購。

2. Principles of expenditures examination:

- (1) Existing budget expenditures and uses correspond to the budget.
- (2) Expenditure uses are consistent with the facts.
- (3) Employment procedures should be completed prior to distribution of salary and

allowance.

- (4) Budgeted ordinary expenditures under 50,000 NTD require advance submission of budget expenditure and approval to be granted by the unit supervisor and Dean of General Affairs prior to the verification process.
- (5) Purchase of facilities, controlled items, and ordinary expenditures for a single item above 10,000 NTD or a total amount of above 50,000 NTD should complete the major purchase procedures in advance, to be checked by the Construction and Buildings Section and Auditing Section.
- (6) Business trips should first obtain approved internal official document.
- (7) Verification papers should be filed under appropriate academic year.
- (8) Purchasing for cases using internal budget are not allowed to use unified suffix of the Bank of Taiwan. Purchases made using non-government subsidy funds cannot use the common supply contract of central government institutions to place an order with through the Purchasing Division of Bank of Taiwan.

三、 統一發票單據應記載內容及注意要點如下：

(一) 三聯式統一發票：

1. 買受人：廠商需填上「銘傳大學」，不需加上私立或單位名稱。
2. 本校統一編號：29902801
3. 日期：財物或貨品交易日。
4. 品名、金額、總計、大寫金額、數量或單價請廠商填寫清楚，品名若以代號或外文填寫，應註記中文品名並請經手人蓋章，若有塗改請加蓋廠商之負責人章。
5. 買受人大寫金額不得塗改，否則視同無效。
6. 廠商應蓋上統一發票專用章。
7. 報帳時需附上第二聯扣抵聯及第三聯收執聯。
8. 若發票遺失時，請向廠商索取存根聯影本，加註「與正本相符」字樣並請承辦人簽章，並應註明無法提出正本之原因，另須請廠商加蓋統一發票專用章及負責人章。

(二) 二聯式統一發票：

1. 買受人：廠商需填上「銘傳大學」，不須加上私立或單位名稱。
2. 日期：財物或貨品交易日。
3. 品名、金額、總計、大寫金額、數量或單價請廠商填寫清楚，品名若以代號或外文填寫，應註記中文品名並請經手人蓋章，若有塗改請加蓋廠商之負責人章。
4. 買受人大寫金額不得塗改，否則視同無效。
5. 廠商應蓋上統一發票專用章。
6. 若發票遺失時，請向廠商索取存根聯影本，加註「與正本相符」字樣並請承辦人簽章，並應註明無法提出正本之原因，另須請廠商加蓋統一發票專用章及負責人章。

(三) 收銀機統一發票：

- 1.收銀機統一發票應有經手人或採購人章。
- 2.請廠商打上本校統一編號：29902801，若未打上統一編號，請廠商蓋上統一發票專用章並註記統一編號，不可為店章。
- 3.日期：財物或貨品交易日。
- 4.品名若以代號或外文填寫，應註記中文品名並請經手人蓋章。
- 5.若發票遺失時，請向廠商索取存根聯影本，加註「與正本相符」字樣並請承辦人簽章，並應註明無法提出正本之原因，另需請廠商加蓋統一發票專用章及負責人章。

(四) 電子發票：

- 1.電子發票應有經手人或採購人章。
- 2.請廠商打上本校統一編號：29902801，若未打上統一編號，**應由經手人詳細註明係因形式要件不符，並簽名證明之。**
- 3.日期：財物或貨品交易日。
- 4.品名若以代號或外文填寫，應註記中文品名並請經手人蓋章。
- 5.經費報支時如有無法長時間保存之電子發票(即熱感應紙之發票)，應先影印一份並簽章後，再併同原始紙本電子發票黏貼於粘貼憑證上，方得報支。

1. Receipts should include detailed content, and note as follows:

(1) Triplicate receipts:

- a. Buyer: Vendors should fill in "Ming Chuan University;" no need to state personal name or unit's name.
- b. MCU Tax ID: 29902801.
- c. Date: deal date of properties or goods.
- d. Vendors are to clearly write the names of articles, total amount of money, quantities and/or unit prices, which should be expressed in formal Chinese numbers. If the names of articles are in code names or foreign languages, they should be explained in Chinese and sealed by the person responsible. If there is any alteration, please obtain the seal of the person in charge within the vendor.
- e. Neither the purchaser nor the amount expressed in formal Chinese numbers may be written over; otherwise, it is regarded as invalid.
- f. The vendor should affix its special receipt seal.
- g. When verifying disbursements, the second and third sheet of the receipts should be attached.
- h. If a receipt is lost, please ask the vendor to make a copy of the original receipt stub, affixed with its company special receipt seal and seal of the person in charge, including a note "same as original copy" and signed by the responsible person.

(2) Duplicate receipts:

- a. Buyer: Vendors should fill in "Ming Chuan University;" no need to state personal name or unit's name.
- b. Date: deal date of properties or goods.

- c. Vendors please clearly write the names of articles, total amount of money, quantities or unit prices which should be expressed in formal Chinese numbers. If the names of articles are in code names or foreign languages, they should be explained in Chinese and sealed by the person responsible. If there is any alteration, please obtain the seal of the person in charge within the vendor.
- d. Neither the purchaser nor the amount expressed in formal Chinese numbers may be written over; otherwise, it is regarded as invalid.
- e. The vendor should affix its special receipt seal.
- f. If a receipt is lost, please ask the vendor to make a copy of the original receipt stub, affixed with its company special receipt seal and seal of the person in charge, including a note "same as original copy" and signed by the responsible person.

(3) Cash register receipts:

- a. Cash register receipts should have handling person's or purchasing person's seal.
- b. Ask the vendors to type the MCU Tax ID number: 29902801 on the receipts. If it is not typed, ask the vendors to affix the company special receipt seal and note the MCU Tax ID number. Company seal is not permitted.
- c. Date: deal date of properties or goods.
- d. If the names of articles are in code names or foreign languages, they should be explained in Chinese and sealed by the person responsible.
- e. If a receipt is lost, please ask the vendor to make a copy of the original receipt stub, affixed with its company special receipt seal and seal of the person in charge, including a note "same as original copy" and signed by the responsible person.

(4) E-Invoice::

- a. Cash register receipts should have handling person's or purchasing person's seal affixed.
- b. Ask the vendors to type the MCU Tax ID number: 29902801 on the receipts. If it is not typed, the handling person should clearly state in writing that the format is unsuited to this requirement, and sign the statement as proof.
- c. Date: date of purchasing properties or goods.
- d. If the names of articles are in code names or foreign languages, they should be explained in Chinese and the person responsible should affix his/her seal.
- e. If e-invoices (printed on thermal paper) cannot be kept for a long time for expense reimbursement, please make a copy of the original receipt stub, affix the seal of the person in charge, and submit it with the original receipt stub on the Claim Voucher.

四、收據單據應記載內容及注意要點如下：

(一) 免用統一發票收據：

1. 日期：財物或貨品交易日。
2. 買受人：務必請廠商填上「銘傳大學」，不需加上私立或單位名稱。
3. 品名、金額、總計、大寫金額、數量或單價請廠商填寫清楚，品名若以代號或外文填寫，應註記中文品名並請經手人或採購人蓋章，若有塗改請加蓋廠商之負責人章。
4. 買受人和大寫金額不得塗改，否則視同無效。
5. 請注意廠商是否蓋上免用統一發票專用章，若廠商之免用統一發票專用章無統一編號者，應於右上角之統一編號空格處填上廠商之統一編號，若免用統一發票專用章無負責人姓名者，請加蓋負責人章。

(二) 人事支付憑證(個人一時所得)：

1. 請至網頁上填報人事費線上核銷系統。
2. 請領款人須親自簽章且為正楷(不可用打字)，若因特殊情形導致無法取得領款人親自簽章領據者，得使用傳真或拍照方式，唯應於影本處註明與正本相符並加蓋承辦人章且該款項需由出納組付款或使用單位應留有付款證明另應填妥身分證字號或外籍人士統一證號、戶籍地址，以利所得申報；校內師生得以撥存清冊代替領據免簽章，無金融帳號者仍應簽領領據。
3. 各單位經辦人於支付費用時，如一次交付之所得需扣繳稅額者，先扣繳稅款後再行交付領款人。
4. 如以造冊匯款方式核銷亦應依稅法規定辦理扣繳，並填妥具領人之身分證統一編號(領有居留證之外國人應填居留證上之統一證號；無居留證之外國人應填寫西元出生年月日加上英文字母前二碼)、戶籍地址、金融機構帳號及請領金額等。
5. 支付外籍人士、大陸人士各類所得每一份單據皆要附上護照及居留證影本，未滿 183 天之外國人應於所得發生日三日內，將收據及上述資料送交財務處。
6. 邀請外籍人士(含外僑)或大陸人士除有下列無須申請工作許可證明之情況外，給付工作酬勞者應附工作許可證明：
  - (1)符合「教育部認可大學聘僱外國人進行短期講座及學術研究注意事項」，針對大學校院免工作許可申請資格者如下：
    - a、諾貝爾獎或相當等級獎項之得主。
    - b、國家級科學院、工程院院士、國際學會會士或相當等級學術組織之成員。
    - c、其他在學術或專業領域著有具體成就，並經教育部認定者。
  - (2)參與學術研討會、於研討會中發表個人專長領域之學術論文、引言之意見報告者。

- (3)以學術交流之性質為由，邀請具學術領域專長之外國專家學者，入國進行與其學術專長相關之專業或議題演講，且入國停留期間十四日以下者。
- (4)外籍人士居留證載明居留事由為與中華民國境內設有戶籍之國民結婚者。
- (5)基於學術交流發展及提升國內研究水準，以「學術研究交流」性質為由，已受聘僱於國內各大專院校之外籍教師、研究人員及學術研究機構研究人員於聘僱許可有效期間內，受邀至其他機關、學校進行與其專長領域有關之臨時、非定期之研討會研究論文發表或學術講演者。
- (6)大陸人士受邀請來校從事的活動，應與中華民國核發之簽證事由相符，於帳務核銷時應檢附該簽證影本。

7. 邀請國外專家學者應檢附之帳務核銷資料及酬金扣繳及支付注意要點如下：

(1)機票部分：

- a、學者簽收收據：機票費用
- b、機票票價付款憑證(外幣購買者，依購票證明發售日期為外匯兌換基準日)。
- c、搭機證明：來回機票票根或電子機票及登機證**影本**。

(2)船舶部分：來回船舶收據或票根**影本**。

(3)來台酬金部分：

- a、外籍人士同一課稅年度居留天數合計滿 183 天者按居住者方式計算稅額並附護照和居留證影本和工作許可證明；外籍人士，同一課稅年度未居留超過 183 天者按給付總額代扣百分之十八或百分之六並附護照影本和工作許可證明。
- b、獲公家機關補助之外籍人士已領取該機關生活日支費者，不得再支領該機關其他勞務性所得。
- c、學者簽收收據:收據上大寫金額(給學者簽收的金額)請依含稅總額填寫。付給學者及沖銷金額請以扣除稅額後的淨額支付。

(三) 購買票品證明單(郵資)：無論購買郵票或郵寄物品(包含快捷)均需取得郵局開立之「購買票品證明單」並寫有銘傳大學之字樣及檢附寄件清冊。

(四) 電話費收據：帳單應蓋上金融機構或便利商店之收訖章，若至便利商店繳費無收訖章者，其收據請影印後貼上(感熱紙久後文字會消失)。

(五) 交通費收據：

- 1. 飛機：旅行業代收轉付收據或機票購票證明單、機票票根或電子機票及登機證。若機票或登機證不慎遺失時，機票應取得航空公司之搭機證旅客聯或其所出具載有旅客姓名、搭乘日期、起訖點之證明，登機證可以護照出內境證明代替之。
- 2. 高鐵：車票票根。
- 3. 船舶：船舶收據或票根。

4. 火車：自強號票價(免票根，但應簽領據並檢附票價證明)，但比賽經費仍需檢附單據。
  5. 客運、捷運(免票根，但應簽領據並檢附票價證明)。
  6. 計程車：計程車行之收據，除專案核准外，差旅費不得報支。
- (六) 跨境電商費用證明應併同支出證明單，清楚註明外國營利事業全名、地址、國家代碼、統一編號(無配發者免提供，但須註明無統一編號)、給付金額及稅額。
- (七) 其他：各機關學校開立之自行繳納款項統一收據。

#### 1. Receipt papers should contain detail and note as follows:

##### (1) Exemption from receipts:

- a. Date: deal date of properties or goods.
- b. Buyer: Vendors should fill in "Ming Chuan University;" no need to state personal name or unit's name.
- c. Vendors please clearly write the names of articles, total amount of money, quantities or unit prices which should be expressed in formal Chinese numbers. If the names of articles are in code names or foreign languages, they should be explained in Chinese and sealed by the person responsible. If there is any alteration, please obtain the seal of the person in charge within the vendor.
- d. Neither the purchaser nor the amount expressed in formal Chinese numbers may be written over; otherwise, it is regarded as invalid.
- e. Please note if a vendor affixes the exemption from special receipt seal. If the seal does not have the vendor's tax ID number, it is to be filled in to the upper right-hand corner. If the seal is not the name of the person in charge, please ask the vendor to affix the person-in-charge's seal.

##### (2) Personnel payment proof (individual's temporary income):

- a. Please complete data in Online Personnel Fees Verification System.
- b. Recipients must sign in person and print their names (typed names are not allowed). If the recipient is unable to sign the receipt personally due to special circumstances, the signature may be completed via fax or photo; the copy version should indicate that it matches the original and be stamped with the responsible staff member's seal, and the payment needs to be paid by the Bursar Section or the unit using the budget should keep the payment certificate. In addition, please also provide the Taiwan ID number or ARC number and permanent address for tax filing. For faculty and students of MCU, a payment list can be used instead of receipts, and it need not be sealed; those who do not provide a bank account for payment should still sign a receipt.
- c. When the handling person pays fees to a recipient, if a one-time payment needs to have tax deducted, it should be done before giving the payment to the recipient.

- d. If verifying with remittance lists, in compliance with tax regulations, tax should be deducted and the recipient's ID number (or ARC number; foreigners without ARC should write with their date of birth in year/month/date with the first two English letters as the name appears in the passport), permanent address, bank account number, and requested amounts are to be provided.
- e. Income payment to foreigners and Mainland China public figures requires a photocopy of passport and ARC for each paper. For those who stay in Taiwan less than 183 days, the receipts and abovementioned information should be delivered to the Controller Division within three days of receiving payments.
- f. When inviting foreigners (including Overseas Chinese) or Mainland China public figures, besides conditions below, copies of work permits should be submitted for all paid workers.
  - (a) Individuals who conform to the MOE Assessment Directions for Universities Recruiting Distinguished International Scholars for Short-term Research Projects and Lectures are exempt from applying for work permits.
    - i. Individuals with Nobel Prizes or equivalent rewards.
    - ii. Academicians of national academies of sciences or engineering, fellows of international academic societies, or members of equivalent academic organizations.
    - iii. Other academic or professional achievements approved by the Ministry of Education.
  - (b) Individuals who deliver academic papers or forewords in their specialty areas while participating in academic symposia.
  - (c) Invited foreign scholars who stay in Taiwan less than 14 days to speak on related academic specialty, through academic exchange.
  - (d) A person whose ARC states marriage to a Taiwanese citizen, who has permanent residency within the country.
  - (e) To develop academic exchange and elevate of domestic research standards, foreign faculty members employed by local colleges/universities, research fellows, and researchers of academic research institutes may publish papers or give academic speeches related to their specialty areas in temporary or irregular symposia during their effective employment periods.
  - (f) Reasons for which Mainland China public figures are invited should be the same as those on the visa issued. When verifying disbursements, a photocopy of the visa should be attached.
- g. Guidelines for cash advance verification and withholding service fees and payments when inviting foreign scholars are as follows:
  - (a) Airplane:

- i. Scholar-signed receipts: airplane ticket expenses.
  - ii. Proof of airplane ticket payment: if it is purchased with foreign currency, the standard currency exchange is based on the date of purchase.
  - iii. Proof of taking airplane: a round trip airplane ticket stub or e-ticket, and a copy of boarding pass.
- (b) Ship: a round trip ticket receipt or stub.
- (c) Service fees:
  - i. Six percent of tax will be deducted for foreigners who stay in Taiwan more than 183 days in a tax year and a photocopy of passport, ARC, and working permit should be provided. However, either 6% or 18% tax will be deducted for those who stay less than 183 days in a tax year, and a photocopy of passport and working permit should be provided.
  - ii. Foreigners who have received daily expenses from governmental organizations cannot receive other labor service earnings from the same organization.
  - iii. Scholar-signed receipts: the amount expressed in formal Chinese numbers on the receipts for the scholars to sign, please write the total amount including tax. When paying to scholars and for write-off amounts, please deduct tax before making payment.
- (3) Proof of purchase for postage stamps and posting of goods (postage): All purchases of stamps and posting of goods (including fast delivery) should obtain Certificate of Purchase stating Ming Chuan University, filled in by the post office, and mailing lists are to be attached.
- (4) Phone bill receipts: bill statement should have paid seal of financial institutions or convenience stores. If paid seal is unavailable in the convenience stores, please photocopy the receipt and paste on the back of the statement. Please note that words on thermo-sensitive paper will disappear after a period of time.
- (5) Transportation expense receipts:
  - a. Airplane: travel agency receipt or airplane ticket purchase proof, airplane ticket stub or e-ticket or boarding pass. If airplane ticket stub is lost, please ask the airline company for On Board Certificate or relevant proof which states passenger's name, flight date, and departure and arrival cities. The exit and entry records from the passport may also serve as substitute for lost boarding pass.
  - b. High Speed Rail: the ticket stub.
  - c. Ship: the ticket receipt or stub.
  - d. Train: if taking Tzu-Chiang Train (no need of ticket stub, but must sign the institutional receipt for the reimbursement and attach the proof of fare) but for

use of competition funds, papers should still be provided.

e. Bus and MRT: exempt from ticket stub (no need of ticket stub, but must sign the institutional receipt for the reimbursement and attach the proof of fare).

f. Taxi: receipt from taxi company. Besides special case approval, business trip expenses cannot be reimbursed.

(6) The certificate of Cross-Border Ecommerce expenditure must be attached to expenditure certificate, which clearly indicates the full title of foreign company, address, country code, Government Uniform Invoice Number (please make a note for any company without one), total amount and tax amount.

(7) Others: unified receipts of self-payment issued by individual schools.

五、支出證明單：因特殊原因，無法取得單據，由經手人開具簽章。

5. Expenditure proofs: If papers cannot be obtained due to special reasons, the handling person may issue a document with signature and seal.

六、支出機關分攤表：支出憑證不能分割者，由數計畫或科目共同受益，或數機關分攤之支付款項。

6. Expenditure allocation: expenditure documentation cannot be divided, and is shared by several projects or accounts, or institutions.

七、本要點經行政會議通過，校長核定後實施，修正時亦同。

7. Upon being passed at the Administrative Council Meeting, these guidelines were implemented and approved by the president. Any revision must follow the same procedure.

\*\*In the event of any inconsistency or discrepancy between the Chinese and other language versions of this document, the Chinese version shall prevail.\*\*