

銘傳大學經費核銷作業辦法

Ming Chuan University Procedures for Expenditures Verification

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
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3月24日法規審查委員會書審通過
109年3月30日擴大行政會議通過
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
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第一條 目的：為使本校各項經費之申請、核銷有所依循，特制定本作業辦法。

Article 1 Purpose: these procedures were established for expenditure application and verification.

第二條 適用範圍：本校所有經費均應依本作業辦法執行。校外補助或委託案之經費補助來源另有規定者，依其規定。

Article 2 Scope of application: all university expenditures should comply with these procedures.

External subsidies or expenditures for commissioned cases are covered in other regulations.

第三條 權責單位：

- 一、專兼任助理人員聘任管理：專案所屬權責單位及人力資源處。
- 二、經費管控：各項經費業務執行單位及預算單位。
- 三、憑證審核及登帳：財務處。
- 四、撥付款項：總務處出納組。

Article 3 Responsible units:

1. Employment of full-time and part-time assistants: units responsible for the specific projects and Human Resources Division.
2. Expenditures management: executing units of each expenditures and budget units.
3. Examination and journalizing of papers: Controller Division.
4. Appropriated for a sum of money: Bursar Section of General Affairs Division.

第四條 經費申請與核銷程序之規定：

- 一、年度預算已編列並核定之經費方得申請動支。
- 二、未編入年度預算之經費，應先向研究發展處申請，於預算審查委員

會審議通過及校長核准並完成預算系統填報後，方得申請動支。

- 三、各單位經費申請，若執行單位非預算單位時，應會簽預算單位取得預算支用申請表後，方得進行採購。
- 四、核銷之相關單據若有不實或偽造之情事，應由承辦人及其主管(或主持人)負連帶責任。
- 五、採購項目應與預算項目相符，不符時應循規定程序辦理流用或變更。
- 六、各單位所收捐贈之支用，除獎學金以外，應以實際收受捐贈金額之百分之九十作為經費動支額度，須於經費撥入後並填具捐款帳戶經費支用申請表，方可依指定用途動支。
- 七、各單位所列補助委辦之預算，應以實際收受之補助委辦案金額作為經費動支額度，且除業務單位另有規定者外，須於經費撥入後方可動支。若補助委辦單位為政府機關者，得於補助委辦單位經費核定或簽約後，辦理經費動支。
- 八、已獲得補助或委辦案，若須學校配合款，應先行文由研究發展處核定。於確認預算經費並填入預算系統後方得申請動支。
- 九、經費之支用若有須會辦單位核章之申請，應於送財務處前先送會辦單位蓋章。
- 十、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。亦即非使用政府機構獎補助款者，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。
- 十一、各類經費核銷程序規定：

(一) 收據及發票類：各項支出均應依銘傳大學採購辦法辦理請購，~~單價超過一萬或總價超過伍萬元之經費應先經過詢、比、議價程序~~。為避免有規避詢、比、議價規定之情事發生，同一單位集中於十日內連續向同一廠商購置同一項目，仍視為同一筆交易。核銷時應檢附支用申請表及相關附件。

1. 支用申請表之規定：

- (1) 單價超過一萬或總價超過伍萬元之經費動支，應先提報預算支用申請表，並經單位主管、總務長及校長同意後方得辦理核銷。
- (2) 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。
- (3) 總價十萬元(含)以下之工程及勞務採購，應先提報預算支用申請表，並經單位主管及總務長核可後辦理。
- (4) 總價超過十萬元之工程及勞務採購，須經總務長及校長同意始可辦理核銷。

2. 詢、比、議價規定：

- (1) 單價超過一萬或總價超過伍萬元以上應檢附估價單；超過

三十萬元以上之採購應先報請校長同意才能詢價。

工程及勞務採購總價超過十萬元須經至少二家詢、比、議價，超過三十萬應至少三家，並經總務長及校長同意始可辦理，總價超過一百萬元以上者應另訂契約，明定相關程序並請廠商出具保固書及收取 1~10%不等之保固金。

- (2) 若為獨家代理，應取得證明。
 - (3) 估價單應加蓋公司章或發票章或報價章。
 - (4) 若無法取得上述各項單據，使用單位應檢附說明述明無法取得證明之理由，並經單位主管簽章同意。
 3. 餐費、保險費及活動所須贈品的發放，應檢附名單，郵資應檢附寄件清冊
 4. 列管品為五仟元以上一萬元以下之非消耗品，核銷時應先經營繕組編列物品編號後方得報支。
 5. 保險單上之要保人應為銘傳大學，不可為個人。
 6. 支出憑證列有非本國貨幣金額者，應註明品名之中文名稱，檢附印有發票、收據或同類字樣之單據，並註明折合率及附兌換水單或其他匯率證明。
 7. 採購文具及消耗用品等項目時，應加註或附上採購明細資料或附上送貨單。
 8. 因活動所產生計程車資，應載明搭乘日期、車號、駕駛人姓名(車行名稱)、搭乘起迄地點及述明事由，如無法取得計程車單據應檢附短程車資支出證明單。
 9. 於外國平臺系統進行跨境網路交易，應於給付款項後 3 日內將資料影本先行交付財務處以利申報所得，申報及經費核銷時應檢附下列項目。
 - (1) 支出證明單併同費用證明：單據上應註明清楚外國營利事業全名、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)、給付日期、金額及稅額，其稅額應依所得稅法第 88 條第 1 項第 2 款及第 92 條第 2 項規定，先行扣繳，計算稅款時若無法取得財政部核發予該公司載明計算淨利率、境內利潤貢獻程度之公文影本，扣繳稅款應依 20% 先行扣繳，若取得財政部核發予該公司載明計算淨利率、境內利潤貢獻程度之公文影本則以 $20\% \times \text{淨利率} \times \text{境內貢獻程度}$ 為扣繳稅率計算稅款。
 - (2) 佐證附件：扣繳稅率若非以 20% 計算者，應檢附財政部核發予該公司載明計算淨利率、境內利潤貢獻程度之公文影本。
- (二) 差旅費用類：應依銘傳大學國內、外出差旅費報支要點規定辦理，核銷時應檢附經單位主管同意之預算支用申請表(已鍵入請

購單編號者得免附)及出差公文簽。

1. 出差前應事先填寫出差公文簽，經校長核准後方得出差。
 2. 搭乘飛機應檢附機票票根或電子機票、國際線航空機票購票證明單或旅行業代收轉付收據及登機證存根；高鐵、船舶應檢附原始單據按實報支，其餘交通費按實報支，唯當日往返者無須檢據但須付票價證明。若為自行開車，其交通費得按同路段公民營客運汽車最高等級之票價報支。但不得另行報支油料、過路（橋）、停車等費用。
 3. 出差當地或場所如供應三餐或住宿者，學校不另補助誤餐費、雜費或住宿費。參加講習或訓練者，雜費應折半。
 4. 國外出差申請日支額（含住宿費百分之七十、膳費百分之二十及零用費百分之十），應檢附出國前一日台灣銀行美元賣出即期參考匯價或換匯水單。
- (三) 人事費用類：所有專兼任助理及臨時工應先完成聘用程序後方得申請經費，核銷時應先完成填報人事費線上核銷系統，並檢附經單位主管同意之預算支用申請表(已鍵入請購單編號者得免附)。
1. 收據應由受領人親自簽名或蓋章(不可打字)，並清楚填寫姓名、應領金額、實領金額、身份證字號(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、所得種類、工作期間等，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須由出納組付款或使用單位應留有付款證明；校內師生得以撥存清冊代替領據免簽章，無金融帳號或班級者仍應簽領領據。
 2. 各單位經辦人於支付人事費用時，如領款人所得須先行扣繳稅額且為一次交付者，應於扣繳稅款後，再將實領金額交付領款人。
 3. 若實際支付金額高於核銷金額時，因牽涉所得申報，故人事費收據請填寫核銷金額。
 4. 「中華民國境內居住之個人」意指：在中華民國境內有住所，並經常居住中華民國境內者，或在中華民國境內無住所，而於一課稅年度內在中華民國境內居留合計滿 183 含) 以上者(一課稅年度係指自一月一日起至同年十二月三十一日止)。不屬前項所稱之個人，即為「非中華民國境內居住之個人」。
 5. 「中華民國境內居住之個人」每次應扣繳稅額不超過二千元

者，免予扣繳。

其餘扣繳稅款標準依據各類所得扣繳率標準第二條之規定，訂定如下：

(1)薪資所得：指因在職務上或工作上所取得之各種收入，包括：薪金、俸給、工資、津貼、歲費、獎金、紅利、各種補助費和其他給與，如車馬費。薪資所得除固定薪資外，目前均就一次給付總額百分之五扣繳稅款。

(2)租金按給付額扣取百分之十。

(3)競技競賽機會中獎獎金或給與按給付全額扣取百分之十。

(4)執行業務者：係指律師、會計師、建築師、技師、醫師、藥師、助產士、著作人、經紀人、代書人、工匠、表演人及其他以技藝自力營生者。執行業務之報酬按給付額扣取百分之十。若為支付稿費者須有出版或在報章雜誌刊登之事實。

6. 「非中華民國境內居住之個人」之扣繳稅款標準依據各類所得扣繳率標準第三條之規定，訂定如下：

(1)薪資、出席費、生活費、講師鐘點費、車馬費等薪資所得，**全月薪資給付總額**超過基本工資 1.5 倍者，按給付額扣取百分之十八稅款；**全月薪資給付總額**低於基本工資 1.5 倍(含以下)者，按給付額扣取百分之六稅款。

(2)執行業務所得、競賽或機會中獎獎金及其他各類所得等，按給付額扣取百分之二十稅款。但演講費、稿費(須有出版或在報章雜誌刊登)，每次給付額不超過新台幣五千元者，得免予扣繳稅款，五千零一元起扣繳百分之二十稅款。

(3)各單位如有上述支付非中華民國境內居住之個人費用，不論有無扣繳稅款，為免受罰，應檢附護照影本或其他證明文件於給付三日內，送至財務處報帳核銷，以利申報。

(四) 學校經費之獎助學金支出：

1. 獎學金支付對象應為本校在學學生，檢附獎學金會議記錄或簽呈及獲獎學生名冊。
2. 助學金支付對象應為本校有學籍學生，並經學務處生輔組或桃園學務組核可後，方得申請。

(五) 非屬學校經費之獎助學金支出：應檢附簽呈及獲獎學生名冊。

(六) 其他：

1. 申請預支款時，應附上活動內容及經費表，並應於活動結束後二週內完成經費核銷。
2. 支出憑證不可分割者，由數計畫或科目共同受益，應附上科目分攤表；由數機關分攤之支付款項，須附上機關分攤表。
3. 補助或研究計畫若為送審案件，除**國科會**須製作一份黏貼憑

證外，其餘已批核完畢之憑證均應製作二份黏貼憑證(一正一影)，影本應正反面印刷。但補助單位有特殊要求者，所須份數依其規定。

4. 單據裝訂順序: 粘貼憑證→驗收單→預算支用申請表→估價單→匯率水單等相關附件。
5. 獎勵金之核銷除依本條第十一款第三目人事費用類之規定辦理外，其應檢附之資料，悉依補助單位及相關承辦單位之規定辦理。

Article 4 Expenditure application and verification procedures:

1. Only allocated annual budget and approved expenditures can be used for expenditures.
2. Units wishing to make expenditures not allocated in the annual budget should first apply to the Research and Development Division. After being reviewed and passed by the Budget Review Committee and approved by the president, then the unit can proceed with filing in the Budgeting System and applying for the use of funds.
3. If executing units are not the budgeting units, when applying for expenditures, the budgeting unit should countersign the Budget Use Application Form before the purchase.
4. If verification documents are found to be false or forged, the responsible staff and supervisor (or principle investigator) should bear responsibility.
5. Purchased items should be consistent with budget items. If not, units should comply with related regulations for flow or change.
6. Each unit may use received donations, aside from scholarships, up to 90% of the received amount as the expenditure limit. Before the funds are used for designated purposes, the funds must be allocated and a Donation Use Application Form must be completed.
7. Subsidized budget listed by each unit should take the actual received amount as the budget limit; this can only be used after the budget is allotted, unless other regulations apply. If the subsidy is from a government unit, the funds may be used after an agreement or a contract is reached with the unit.
8. If granted subsidies or commission cases need University matching funds, an official document should first be filed with the Research and Development Division for examination and review, then the confirmed expenditures can be filed in the Budgeting System and an application filed for use of funds.
9. If the processing unit's seal is needed for expenditure disbursement, it should be affixed before the application is delivered to the Controller Division.
10. 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.

11. Each type of expenditures verification procedure:

(1) Receipts and invoices: all expenditures should comply with Ming Chuan University Procedures for Purchasing. All expenditures of over 10,000 NTD for one item or over 50,000 NTD for total amount should undergo thorough procedures of price query, comparison, and negotiation. When one unit continues to purchase one item with the same vendor within ten days, it is regarded as the same deal. An expenditure form and related documents should be enclosed for verifying papers.

A. Regulations about expenditure form:

(a) Expenditures over 10,000 NTD for one item or over 50,000 NTD for total amount require advance submission of budget expenditure form and approval to be granted by the unit supervisor, Dean of General Affairs, and the President prior to the verification process.

(b) Budgeted ordinary expenditures totaling 50,000 NTD or less 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.

B. Regulations about price query, comparison, and negotiation:

(a) Three quotation sheets should be enclosed for purchases over 10,000 NTD for one item or over 50,000 NTD for total amount. Purchases of over 300,000 NTD should have the president's approval before price query is initiated.

(b) Evidence should be provided in the case of an exclusive distributor.

(c) Quotation sheets should have the company's seal or receipt seal or quotation seal.

(d) If any of the abovementioned papers cannot be obtained, the applying unit should explain and have the unit supervisor's signature indicating agreement.

C. A name list should be provided when claiming meal allowance, insurance fees, or gift distribution for events. Name list is not required for meal allowances or gifts purchased with unit budget. Units that use such budget items should save these name lists for future reference. Should a reviewer have concerns, they may request the unit to attach the list for review; A mailing list should be enclosed when claiming postage fees.

D. When verifying non-consumable products above 5,000 NTD and under 10,000 NTD, the Operations Section should arrange property numbers prior to commencing with verification.

E. Ming Chuan University (non-profit corporation) should be the policyholder of

any insurance, not any individual.

F. Expenditure documentation for foreign currency purchases should state the Chinese names of products and receipts or invoices that indicate the conversion rate and/or foreign currency exchange form or other currency proof should also be enclosed.

G. Purchases of items such as stationery and consumable products should have detailed purchase information or delivery orders noted.

H. Taxi fares incurred due to events should state the date, vehicle number, driver's name (name of the company), departure and arrival venues, and reason(s) for travel along with Short-Distance Business Taxi Fare Reimbursement Form if taxi receipt is not available.

I. For any cross-border ecommerce conducted via a foreign platform, please submit a copy of the relevant information to the Controller's Division within 3 days after payment is made in order to make sales tax payment. Please submit the following items when processing tax payment and verifying disbursement:

(1) Expenditure Certificate and Fee Certificate: the certificate of Cross-Border Ecommerce expenditure must be attached with the 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 which doesn't have one), total amount and tax amount; the tax will be withheld in advance in accordance with Clause 2, Section 1, Article 88 and of Section 2, Article 92 of Income Tax Act. However, if a copy of the official document for the Net Profit Ratio and Domestic Profit Contribution Ratio of that company approved by the Ministry of Finance is not available, 20% of the total will be withheld in advance for sales tax payment; otherwise, the tax will be $20\% \times \text{Net Profit Ratio} \times \text{Domestic Profit Contribution Ratio}$ based on a copy of the official document approved by the Ministry of Finance.

(2) Evidence: For those not applying the 20% withholding rate, please submit a copy of the official document for the Net Profit Ratio and Domestic Profit Contribution Ratio of that company as approved by the Ministry of Finance.

(1) Business trip expenses: should comply with Ming Chuan University Guidelines for Domestic and Overseas Business Trip Expense Reimbursement. Budget expenditure form approved by the unit supervisor (not required for those who have already entered Purchase Request Form no.) and business trip official document should be attached for verification.

- a. Prior to a business trip, an official document should be submitted to the president for approval.
 - b. Airplane ticket stub or e-ticket, international airline ticket proof-of-purchase or travel agency receipt and boarding pass should be attached when taking an airplane. Original documentation for taking high speed rail or ship should be enclosed for actual reimbursement. No need to attach ticket stub for day trips but proof of ticket purchase is required. Other transportation fees are reimbursed according to actual cost. If driving a personal vehicle, the transportation fee may be reimbursed based on the highest rate of public or private buses of the same distance journey. Gas, tolls and parking fees are not reimbursable.
 - c. The University will not reimburse meal-delay allowance, meals and miscellaneous allowance or accommodation allowance if the hosting party provides three meals or accommodation. Individuals participating in conferences or trainings will receive half of the miscellaneous allowance.
 - d. Applications for overseas business trip daily allowance (include 70% for accommodation, 20% for meals, and 10% for petty cash) should enclose the selling exchange rate of US dollars from the Bank of Taiwan or a currency exchange form from the day before the departure.
- (2) Personnel expenses: all full-time and part-time assistants and temporary workers should complete employment procedures prior to budget application. When verifying expenses, a personnel expense should be submitted in the online system along with a budget expense form bearing the unit supervisor's signature in agreement (not required for those who have already entered Purchase Request Form no.).
- a. Receipts should be signed personally by the recipient or stamped with his or her seal. It should also clearly state name, total amount, net amount received, Taiwan ID number (Foreigners should provide their ARC number; those without ARC should fill in their date of birth as year/month/date and the first two letters of their name as it appears in their passport), permanent address, type of income, and working period. 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. 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.
 - b. When the responsible person of each unit is paying a personnel expense, if the

recipient's income needs to have tax deducted in advance, only the net amount should be given to the recipient.

- c. If net amount is higher than the amount verified, due to tax filing issue, please write the verified amount on the personnel expense receipts, invoices or inventory.
- d. Individuals who reside within the territory of the Republic of China (ROC) means those who have domicile within the territory of the ROC and reside within the territory of the ROC; or those who have no domicile within the territory of the ROC but reside within the territory of the ROC for a period of 183 days or more during a taxable year. A taxable year refers to from January 1 to December 31 of the same year. Individuals who are not covered above are considered as non-residents of the ROC.
- e. Individuals who reside within the territory of the ROC are exempt from paying tax if the withholding tax each time is less than 2,000 NTD.

Standards for other withholding taxes are based on The Standards of Withholding Rates for Various Incomes Article 2, as follows:

- (a) Salary income: it refers to all kinds of income due to work including salaries, emoluments, wages, supplements, yearly payment, bonus, profits, other compensations, and other payments such as transportation fees. Aside from set salary payment, currently 5% of lump sum payment is taken for withholding tax.

- (b) Rent is according to 10% of payments.

- (c) Competition prizes or lottery winnings or payments are according to 10% of payments.

- (d) Executive personnel: it refers to attorneys, accountants, architects, technicians, physicians, pharmacists, midwives, authors, brokers, scribes, craftsmen, entertainers, and self-employed artisans. Tax is based on 10% of income from related services. Publications, printed newspapers or magazines are required for to qualify for contributor's fees.

- f. Withholding tax standards for non-residents of the ROC are according to The Standards of Withholding Rates for Various Incomes Article 3, as follows:

- (a) Salary incomes such as salaries, attending fees, daily allowances, instruction fees, and transportation fees more than 1.5 times of the basic salary should be taxed in accordance with 18% of payments; less than 1.5 times of the basic salary is taxed based on 6% of payments.

- (b) Executive personnel payments, competition or lottery prizes, and other incomes should be based on 20% of payments. Lecturing fees and contributor's fees (need to be published or printed in newspapers or

magazines) of less than 5,000 NTD each time would be exempt from paying tax; and 20% tax will be taken for payments of 5,001 NTD and more.

(c) If the unit has abovementioned payments to non-residents of the ROC, regardless of withholding tax, it should provide a photocopy of passport or other documentations within three days of payments to the Controller Division for reimbursements and tax declaration.

(3) University scholarship/assistantship expenditures:

a. Subjects of scholarship expenditures are current MCU enrolled students. A record of scholarship meeting or official document and a rewarded student roster should be attached to the application.

b. Subjects of assistantship expenditures are matriculated MCU students and are available for those who have been approved by the Student Advising Section of Student Affairs Division or Taoyuan Student Affairs Section.

(4) Non-university scholarship/assistantship expenditures: should provide the official document and rewarded student roster.

(5) Others:

a. When applying for cash advances, the event contents and expenditures should be attached. In addition, disbursement verification should be completed within two weeks after the event.

b. If expenditure documentation cannot be divided, and is shared by several projects or accounts, the account allocation should be attached. If it is shared by several institutions, the institutional allocation should be enclosed.

c. If research projects or subsidized projects need to be submitted for approval, except for Ministry of Science and Technology projects, which require one copy of claim voucher, all other approved claim vouchers should prepare two copies (one original and one photocopy) and please use double-sided printing for the copy. But if the subsidizing units have special requests, numbers of claim vouchers depend on the requirement.

d. Binding order for papers: Claim Voucher → Receipt of Goods → Purchase Request Form → Quote Sheet → Currency Exchange Form and other relevant documents.

e. Besides those stated in Article 4 Clause 11 Item 3 about the personnel expenses for scholarship verification, the required documents should be in accordance with the subsidizing units and relevant responsible units.

第五條 經費核銷期限之規定：為配合私立大學學年度制之結帳時程、政府單位之會計年度結案期限，以及國稅局年度各類所得申報截止等，本校經費核銷時程不得晚於以下規定，說明如下：

一、 因應關帳申請核銷單據，依校內電子郵件公告時程為主。

- 二、 每學年期末，公告之預算支用期限時程完成經費核銷，逾時不得再申請支用。
- 三、 辦理招標之採購案，應配合等標期之規定，並預估開標後合理之交貨、驗收日期，提前於總務處公告請購案截止日送件，俾便依規定完成經費核銷。
- 四、 所得類支付關帳注意事項：若是有關個人的任何所得(包括薪資·鐘點費·臨時工資·工讀金·演講費·出席費·審查費等)，因考量攸關年度個人綜所稅申報，且須由財務處彙總並向銀行繳納稅款後，始能向國稅局申報之因素，故各類所得的單據，應於財務處公告日期內送至財務處。
- 五、 墊付款(借款)者，沖帳手續，比照本條第一款之規定辦理，逾期不再受理。若本學年度以前未沖銷完畢之借款餘額，應依公告之截止日期前至出納組繳回。
- 六、 跨學年度之國內(外)出差旅費用(例:發票、收據、代收轉付收據等)或日支生活費，應依關帳規定之收據或生活費日期於各自所屬之會計年度及學年度核銷。
- 七、 七月份關帳條件：發票報帳單據日期或財產驗收日期應為當年度七月三十一日之前者。

Article 5 Deadline of verifying disbursement regulations: in cooperation with private universities' school year for account settlement, government units' fiscal year closure, and National Tax Administration's various income tax reports, the university disbursement verification should comply with the following rules.

1. Due to close of books, call for verifying papers is made through internal email notice.
2. At the end of each semester, all disbursement verification should be completed according to the internal email notice from the Controller Division about budget use deadlines. Those with overdue verifications will not be able to apply again.
3. Processing in bid purchase cases should cooperate with bid queuing period regulations and dates of delivery estimated and checked after bid opening, submitting the purchase before the deadline to the General Affairs Division so as to comply with the regulations to finish verifying disbursement.
4. Notices of income payment close of books: if it is related to individual incomes such as salary, teaching fees, temporary wages, work-study pay, lecturing fees, attending fees, and reviewing fees, due individual tax declarations needing to be organized and paid to the bank by the Controller Division so as to report to the National Tax Administration, all various income papers should be delivered to the Controller Division before the requested date.
5. Verification procedures for disbursement (loan) are to follow the example of Article 5 Clause 1. Overdue verification will not be processed. If the disbursement balance is not

verified before the end of the academic year, it should be returned to the Bursar Section in accordance with the notice deadline.

6.Domestic (overseas) business trip allowances (such as invoices, receipts, receipts issued by agency) or daily allowances that cross academic years should correspond to the close of books for receipts or daily allowance regulations verifying that they occurred in the related fiscal year and academic year.

7.Conditions to close of books in July: papers used to apply for reimbursement or inventory checks should be dated prior to July 31 of that current academic year.

第六條 本辦法經行政會議通過，校長核定後實施，修正時亦同。

Article 6 Upon being passed at the Administrative Council Meeting, these procedures 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.****