

# National Taiwan Normal University Annual Surplus Funds Handling Guidelines

Passed on November 14, 2005 at the 33rd meeting of the University Fund Management Committee

Passed on June 3, 2008 at the 51st meeting of the University Fund Management Committee

Passed on March 19, 2009 at the 60th meeting of the University Fund Management Committee

Passed on December 23, 2013 at the 82nd meeting of the University Fund Management Committee

Passed on May 24, 2016 at the 92nd meeting of the University Fund Management Committee

Article 1 To make proper use of annual surplus funds and improve the efficiency of the usage of funds, National Taiwan Normal University (hereinafter referred to as “this University”), in accordance with the provisions of this University’s *Regulations for the Management of Revenue and Expenditure of the University Endowment Fund*, has prescribed these Guidelines.

Article 2 The annual surplus funds of each unit, unless part of donated income, industry-academia collaborations and government research project grants/subsidized projects and other administrative management funds, or project-based funding and University Fund-based funding, shall be handled in accordance with the following principles:

1. Capital Expenditures: All surplus funds shall be returned to the University
2. Current Expenditures: All surplus funds shall remain for the use of the various units

Article 3 Any surplus funds from income that has been donated for designated use shall remain in the original unit for its continued use.

Article 4 Surplus funds in industry-academia collaborations and government research project grants or subsidized projects shall be handled in accordance with the following principles:

1. The principles for the distribution of surplus project funds shall be handled in accordance with provisions of this University’s *Industry-Academia Collaboration Plan Surplus Funds Distribution and Usage Guidelines*; surplus funds distributed to each unit shall remain in the

original units for their continued use.

2. Surplus funds from administrative management funds of projects shall also remain in the original units for their continued use.

Article 5 If the goals for project-based funding have already been achieved or are no longer being implemented, all remaining surplus funds shall be returned to the University.

Article 6 All annual surplus funds from University Fund-based funding such as University personal expenses, funds managed by the Office of General Affairs, etc. shall be returned to the University.

Article 7 Operating and management units shall return all annual surplus funds to the University.

Article 8 In special circumstance in which surplus funds are unable to be returned, a written explanation shall be submitted to the president of this University for approval.

Article 9 These Guidelines, and any ensuing revisions, shall be implemented following its passage at a meeting of the University Fund Management Committee and approval by the University president.