

## 2022 National Taiwan Normal University Precautions for the Implementation of Expenses Items

1. To address the implementation of item expenditure in this University's academic/administrative units and to highlight expenditure processes, standard practices, and the division of accounts by objective, these Precautions have been prescribed.
2. Expense applications shall be implemented in the following manner:
  - (1) Expenditures of NT\$10,000 or less shall not require an expenditure application form; however, for expenses listed in the Appendix as requiring the submission of additional documents for approval, they shall be handled in accordance with those regulations.
  - (2) For procurements of NT\$10,000 or less for goods and services provided by an inter-entity supply contract, orders shall be placed directly with the inter-entity supply contract's e-procurement system.
  - (3) Applications for expenditures of more than NT\$10,000 should use a procurement application form, or an inter-entity supply contract requisition form; however, for expenses listed in the Appendix as requiring the submission of additional documents for approval, they shall be handled in accordance with those regulations. In cases of scientific research procurement expenses, a scientific research procurement requisition form shall be used.
  - (4) When handling activities such as projects and seminars, complex cases shall require the submission of additional documents for approval although all items of expenditure meet the standards listed in the Appendix.
3. Expenditure Transfer:
  - (1) To avoid influencing the implementation efficiency of this University's capital expenditures, capital expenditures allocated by this University to academic/administrative units shall, in principle, not be transferred to the area of current expenditures outside of special circumstances and shall require further approval. If there is a need for current expenditures to be transferred to capital expenditures, it shall be clearly documented in a voucher.
  - (2) Exchanges between capital and current expenditures among administrative/academic units shall require the submission of a proposal for approval.
4. If there are expense items or standards not listed in the Appendix, in such cases they shall require the submission of additional documents for approval before being implemented.
5. Relevant regulations regarding recent operations of particular note are as follows:
  - (1) The handling of various meetings, lectures, training, and conferences (seminars):
    - A. Meal Expenses: In accordance with Executive Yuan letter Yuan Shou Ren Kao Zi No. 0980061078 dated February 27, 2009, with its emphasis on frugality, the Executive Yuan continues to adhere to the principle of not providing meals during the meeting times of government agencies; however, in cases in which a

meeting goes long and affects meals times, or if outside experts, scholars, guests are present, or in other special circumstances, in accordance with the actual needs and the agency's budget, snacks, fruit or meal boxes may be provided. To cooperate with the Executive Yuan's efforts in the area of frugality and this University's efforts towards increasing income streams and reducing expenditures, all administrative/academic units are requested to follow the aforementioned principle and avoid holding meetings during meals times to save on meal expenses. Furthermore, no meals shall be provided during the handling of routine business.

- B. Venues: In accordance with the provisions of this University's *Guidelines on the Payment of Meeting, Lecture, Training, and Conference (Seminar) Expenses Using the Self-Generated Income of the University Endowment Fund* each administrative/academic unit when handling general meetings, lectures, training, and conferences (seminars) shall, in principle, use on-campus venues. If there is a need for off-campus venues, it shall be handled in the priority order outlined in the above Guidelines and shall require further approval.
- C. Souvenirs and Gifts: In accordance the provisions of the *Guidelines on the Payment of Meeting, Lecture, Training, and Conference (Seminar) Expenses Using the Self-Generated Income of the University Endowment Fund* expect for the awarding of prizes or gifts for foreign guests in accordance with international rules of etiquette, no funds will be given for the expenses of souvenirs, gifts or promotional materials.
- D. Paper cups and packaged drinks: According to Environmental Protection Agency, Executive Yuan letter Huan Shu Fei Zi No. 0970047974 "Promoting Reduction of Paper Cup Usage in Government Agencies" dated June 26, 2008, no paper cups, disposable plastic cups, or water bottles shall be provided during staff training or indoor meetings of 40 or less people. In principle, outside of special circumstances, indoor gatherings or activities shall not provide participants with paper cups, disposable plastic cups, or water bottles.

(2) Procurement of goods and services:

- A. Except in following circumstances, the payment of university funds of more than NT\$10,000 should be paid directly to vendors. Unless there has been the submission of additional documents for approval (or an "Advanced Payment for Orders in Excess of NT\$10,000 Application Form" has been completed) payments in advance shall not be allowed.
  - a. Fees for overseas data retrieval;
  - b. Fees for foreign thesis compilation, editing, translation, presentation, and publishing;
  - c. Fees for overseas conference application and registration;

- d. Fees for overseas academic institution admission fees and annual membership;
  - e. Fees for overseas procurement of books, software, instruments, and material;
  - f. Fees for overseas scholars' travel to Taiwan;
  - g. Fees for necessary and relevant research paper academic ethics review;
  - h. Fees for the use of important instruments.
- B. Similar procurement orders shall use a centralized procurement format; orders shall not be purchased separately to increase the number of invoices to avoid falling under government procurement laws.
- C. In accordance with provisions of *Government Expenditure Voucher Guidelines*, uniform invoices shall clearly state the name or the tax ID number of the purchasing agency (National Taiwan Normal University or this University tax ID no. 03735202), the item(s) name, and total price. If the above is not clearly stated, this shall be corrected. When it is not possible to correct these details, an explanation and the signature of the staff member in charge should be added. If the invoice does not specify item amount or unit price for audit purposes, the staff member in charge shall still specify total items purchased and unit price or attach relevant supporting documents. In cases of paper e-invoices which do not state the vendor, it shall not be necessary to make corrections of the fact.
- D. Since purchase receipts for postal stamps/stationary, airplane tickets, HSR tickets, etc. become easily marred and illegible, a photocopy should be made as soon as possible before being attached to the original receipt when applying for expense reimbursement.
- E. If a uniform invoice has been lost, a request should be sent to the vendor for a photocopy of the original invoice stub affixed with the note "same as original copy" and the vendor's company invoice seal, or a reprint of the e-invoice proof of purchase. The unit in charge shall also submit an explanation for the loss of the invoice. Once approved, expenses shall be reimbursed.

(3) Travel Expenses:

A. International ticket expenses:

- a. Expense reimbursement for international airfare shall require three (3) items: (a) ticket stubs, electronic tickets, or other documents sufficient to prove travel itinerary; (b) proof of purchase of an international airline ticket, a travel agency receipt, or other documents sufficient to prove ticket purchase; (c) a boarding pass stub (e-ticket boarding pass) or a photocopy of passport pages sufficient to prove travel itinerary, or an airline issued On Board Certificate.
- b. When traveling abroad, this University's senior rank employees of grade

12 and above, in addition to receiving the full amount of the supervisory allowance for their grade, for positions of college dean or higher and directors of first-level administrative units (including the Vice President of the Extension School of Continuing Education and the Director of the Mandarin Training Center) this University shall fully cover expenses of business or premium economy airfare. Other grade 12 or above employees, in accordance with Article 4 of this University's *Industry-Academia Collaboration Plan Surplus Funds Distribution and Usage Guidelines*, may instead use the remaining balance of projects to cover the costs of flight upgrades for necessary flights; however, in the case of a subsidized project, upgrades shall be handled in accordance with the regulations therein.

c. Budget Airline Tickets: In accordance with Directorate-General of Budget, Accounting and Statistics, Executive Yuan letter Zhu Yu Jiao Zi No. 1040010646 dated July 13, 2015, expense reimbursement items for faculty members on business trips taking low-cost carriers may include services part and parcel of ordinary airline tickets (such as checked bags allowance, food and beverages, voluntary seat selection, and processing fees); however the total expense reimbursement shall be lower than that for an ordinary airline ticket. As for other optional items (seat selection, blankets, eye masks, etc.) not a necessary for a flight, these shall not be reimbursed.

B. Domestic Fees: In accordance with Directorate-General of Budget, Accounting and Statistics, Executive Yuan letter Zhu Hui Cai Zi No. 1041500063B dated May 6, 2015, if a T Express ticket is used to ride the HSR, on the day of travel, an applicant for reimbursement shall obtain proof of purchase at the station of his/her destination or download such a document from the internet; however, as the downloaded proof of purchase is to be printed out by the applicant him/herself, therefore, the applicant should vouch for its authenticity in the principle of good faith. Once the proof of purchase has been signed by the applicant it may serve as an expense reimbursement voucher.

(4) Keynote Speeches and Associate Fees:

A. Transportation and lodging fees:

a. In accordance with Directorate-General of Budget, Accounting and Statistics, Executive Yuan letter Zhu Yu Zi No. 1040102334 dated November 9, 2015 and the *Regulations for Payment of Part-time Work Fees and Lecture Hourly Fees for Civil Servants at Central Government Agencies and Schools*, inviting (hiring) government agencies or schools may consider their situation and also refer to the *Domestic Official Travel Fees Reimbursement Guidelines* when verifying the reimbursement for

transportation and lodging fees for lecturers, keynote speakers, and part-time staff; however, miscellaneous fees will not be reimbursed.

- b. In accordance with Directorate-General of Budget, Accounting and Statistics, Executive Yuan letter Tai 90 Chu Zhong Zi No. 03098 dated April 2, 2001, when hiring outside lecturers, training agencies shall, after verification, reimburse round-trip travel expense in accordance with actual needs. "Verification" refers to a review by the training agencies of the facts of the matter to ensure no mistakes are present after which reimbursement shall be issued. If round-trip travel for an outside lecturer involves airfare, in cases where it is clear that the lecturer has flown, but the airline ticket has been lost or is inaccessible, airfare expenses may be verified by a receipt signed or sealed by the payee.
- c. In accordance with Directorate-General of Budget, Accounting and Statistics, Executive Yuan letter Zhu Hui Cai Zi No. 1051500287 dated October 28, 2016, agencies inviting foreigners to Taiwan who do not fall under the provisions of the *Overseas Official Travel Expenses Reimbursement Guidelines* and who arrive in Taiwan after a flight shall not require a boarding pass when applying for reimbursement.

B. Manuscript Fees: In accordance with Directorate-General of Budget, Accounting and Statistics, Executive Yuan letter Zhu Yu Zi No. 1040102155 dated October 13, 2015, the handling of written speech materials for keynote speakers shall be included in the items for reimbursement (i.e., keynote speech fee); as such, there shall be no additional reimbursement for manuscript fees.

- (5) Insurance Fees: In accordance with the provisions of the *Regulations for the Issuance of Consolation Money in Cases of Accidental Injury or Death in the Performance of Duties by Civil Servants*, except for the types of insurance listed in the Proviso of Article 9 in the aforementioned Regulations (such as public insurance, health insurance, labor insurance, overseas travel, cultural and recreational activities) there shall be no additional insurance applied for staff of this University. However, in accordance with Executive Yuan letter Yuan Shou Ren Gei Zi No. 1060047454 dated May 26, 2017, when handling activities that are not cultural or recreational in nature (such as observation, research and study, or benchmarking) if there is found to be the need, under the principle of the non-allowance of the duplication of insurance, depending on the nature of the event, the financial situation, and in consideration of balancing the rights and privileges between engaged staff, participating staff who have been approved for official leave may be issued additional safety insurance.
- (6) If administrative/academic units need to purchase the following equipment in cooperation with the energy saving and carbon reduction policies at this school, they shall first submit a request to the relevant unit:

- A. Before purchasing air conditioning equipment, each administrative/academic unit shall submit a request to the Office of General Affairs, Maintenance and Renovation Division who shall evaluate the power, type, and installation location for the new air conditioning unit.
- B. When purchasing a dedicated server, the administrative unit shall submit a request to the Information Technology Center to evaluate if a virtual server may be used in its stead.
- C. Before purchasing a new water dispenser, an administrative/academic unit shall submit a request to the Environmental Safety and Hygiene Center, Energy Saving Taskforce to evaluate its suitability. According to the taskforce's meeting minutes it shall in turn submit an application for procurement.