

# Guidelines for Reimbursement of Expenditure Vouchers at Chung Yuan Christian University

Approved at the 944th Expand School Administration Council on July 7, 2016

- Article 1      The reimbursement of expenditure vouchers in various units of the university shall be conducted in accordance with this official procedure, unless otherwise specified by applicable laws and regulations.
- Article 2      Expenditure vouchers, as referred to in this procedure, include receipts, uniform invoices, or relevant documents obtained to substantiate payment.
- Article 3      When applying for payment, personnel in each unit shall bear responsibility for the authenticity of the payment evidence presented with the expenditure vouchers in accordance with the principle of good faith. Any falsified information shall entail relevant consequences.
- Article 4      Each unit shall obtain receipts, uniform invoices, or relevant documents when making payments. In the case of individual payments, a receipt with the recipient's personal signature or seal shall be obtained.
- Article 5      When disbursing various types of income, the responsible unit shall complete the personnel expense distribution list based on the payment category. In the case of individual payments and receipt issuance, an additional entry on the personnel expense distribution list shall be made. The recipient shall personally sign or seal it, facilitating the necessary income withholding and reporting procedures. The individual payment receipt and personnel expense distribution list shall include the following details:
1. Purpose of the payment.
  2. Total amount disbursed.
  3. Name of the paying unit.
  4. Full name or title, registered address, and national identification number of the recipient. For university faculty and staff, the address may be omitted.
  5. Date of receipt.
- If any of the above details are unclear, a request for correction shall be issued. If correction is not possible, the person handling the transaction shall provide detailed explanations and sign the document as proof.
- Article 6      Information to be included on the uniform invoice:
1. Name of the business entity and its GUI number.
  2. Description and quantity.
  3. Unit price and total amount.
  4. Date of issuance of the uniform invoice.
  5. The recipient should be indicated as "Chung Yuan Christian University."
- For uniform invoices issued by cash registers or calculators, the university's GUI number should be entered, and any accompanying deduction copy should be attached. If the university's GUI number is not entered, request that the business entity add the GUI number and stamp the uniform invoice with the designated seal.
- If the uniform invoice only includes the date, item code, quantity, and amount, the person handling the transaction should add the item name and sign it.

However, if other related documents, such as delivery notes, already state the purchasing details and item names, this requirement may be exempted.

For those who choose to issue electronic invoices, according to Directions for the Implementation of Electronic Uniform Invoices Operations, the electronic invoice proof copy provided by the business or downloaded and printed by the institution can be used as a valid expenditure voucher. When electronic invoices are provided by the business operator, the handler should annotate the invoice alphanumeric numbers on the invoice or expenditure voucher.

Uniform invoices should preferably be issued as two-part invoices. If issued as three-part invoices, the university's GUI number should be added, and the receipt copy and deduction voucher should be submitted. External subsidies and funding should be accompanied by two-part invoices to comply with tax laws and reporting regulations.

Article 7 Information to be included on the receipt for exempting the use of uniform invoices:

1. The merchant's exemption from the use of uniform invoice number, address, and the stamped personal seal of the responsible person.
2. Description and quantity of the goods.
3. Unit price and total amount.
4. Date of issuance of the receipt for exempting the use of uniform invoices.
5. The recipient should be indicated as: Chung Yuan Christian University.

To avoid affecting the university's tax-exempt privileges, it is recommended to minimize shopping at stores that have not completed registration (without an exemption from the use of uniform invoice number). If a receipt is obtained without an exemption from the use of the uniform invoice number stated, the person handling the transaction should attach a copy of the front and back of the store owner's identification card along with consolidated information to facilitate income withholding and reporting.

Article 8 If the original voucher is lost or unavailable for any other reason, the vendor who issued the original voucher should stamp the photocopy of the retained copy with the "conforms to the original" seal, the uniform invoice seal, and the personal seal of the responsible person. The person handling the transaction should indicate the reason for the inability to submit the original voucher and sign it.

Article 9 When attaching various vouchers to the expenditure voucher attachment form, the following individuals should sign or stamp them:

1. The person handling the transaction and the unit supervisor.
2. The responsible accounting personnel or their authorized representative.
3. The President or their authorized representative.

Article 10 When disbursing salaries, allowances, and other payments to faculty and staff, a payroll summary table should be prepared, indicating the recipient's position, personnel code, name, and amount to be received. If the payment is deposited into the recipient's bank account, the financial institution should acknowledge receipt.

The payroll summary table and payroll summary report should be signed or stamped by the Lister, Division Chief of Cashier Section, Director of General Affairs, Director of Human Resources, Director of Accounting Office, and the President, or their authorized representative, on each page.

- Article 11 If advance payment is required for official business, the promissory note should be accompanied by the President's approved memo or approved list. The application for advance payment should be submitted at least one week in advance, and within two weeks after the completion of the business, relevant vouchers such as uniform invoices, receipts, and memos should be submitted to the accounting office for offsetting purposes.
- Article 12 When processing expenditure verification for procurement projects, relevant documents such as uniform invoices or receipts, requisition forms, acceptance forms, cost estimation forms, and price negotiation data should be provided.
- Article 13 For the reimbursement of the following expenses, the following documents should be submitted:
1. Advertising expenses: Attach newspaper clippings or advertisement samples.
  2. Postage fees: Submit the "Proof of Purchase for Postage" issued by the post office.
  3. Seal engraving: Stamp a sample seal on the back of the receipt.
  4. Photocopying expenses: If the amount exceeds NT\$1,000, provide sample copies (such as the cover or table of contents of the copied material).
  5. Meeting meal expenses, boxed lunches, refreshments: Attach the meeting notice indicating the meeting name, time, location, and number of attendees.
  6. Gifts, funeral arrangements, flower arrangements, wedding decorations, and funeral banners: Attach red or white cards or invitation cards (envelopes must be included), and ask the unit supervisor to indicate the amount and item of the gift on the envelope.
  7. Reimbursement of water, electricity, telecommunications, and gas bills: Verification can be done using payment notices that have been paid (with stamps or transfer payment marks from convenience stores or financial institutions), and electronic invoices are not required to be attached. If using an electronic invoice for reimbursement, the original payment notice must still be attached.
- Article 14 For domestic or foreign travel expenses: Submit a domestic or foreign travel expense report, the Chung Yuan Christian University faculty leave form or project leave application form, and relevant supporting documents. In addition, for foreign travel expenses, include the foreign currency exchange receipt or the reference exchange rate based on the Bank of Taiwan's selling rate for spot foreign currency on the day before departure (adjusted for holidays by counting backward if necessary).
- Article 15 For payments that are jointly allocated to multiple projects or accounts and require separate journal entries, if the expenditure voucher cannot be divided, a cost allocation table should be attached.
- Article 16 For payments shared between the university and other subsidizing units, an expenditure allocation table should be attached to the expenditure voucher.
- Article 17 If the original expenditure voucher needs to be submitted for inspection by the funding subsidizing unit, a copy of the voucher should be used for auditing,

with a notation indicating that the original voucher has been submitted for inspection.

Article 18 The total amount on the expenditure voucher should be written in capital letters. However, for machine-generated vouchers or foreign vouchers that cannot be expressed in capital letters, this requirement does not apply.

If there is an error in writing the total amount on the expenditure voucher, the original issuer should cross out the error, make the correction, and sign at the correction location as proof. However, if there is an error in writing the uniform invoice, it should be reissued according to the regulations for using uniform invoices.

Article 20 If the expenditure voucher includes amounts in foreign currencies, an exchange rate certificate should be attached, or a rate conversion table indicating the exchange rate should be provided. The exchange rate should be based on the reference exchange rate of the Bank of Taiwan for selling spot foreign currencies on the day the transaction occurred (or the preceding business day if it falls on a holiday).

Article 21 If the expenditure voucher is not written in the local language, the handler should provide a translation into the local language.

Article 22 For expenditure vouchers issued in foreign countries or regions such as Mainland China, Hong Kong, and Macau that cannot fully comply with this regulation, relevant supporting documents should be submitted according to local customs. The applicant or handler should provide an explanation and sign it.

Article 23 For transactions conducted online that require a uniform invoice, the regulations stated in point six should be followed. If a uniform invoice is not required, an electronic certificate that sufficiently proves the payment can be used as a supporting document.

Article 24 In addition to this regulation, if necessary for inspection by superior authorities or subsidizing units, the units may be notified to submit other relevant documents.

Article 25 The Regulations are passed by the School Administration Council, and shall be promulgated and enforced by the President. The same shall apply where the Regulations are amended.