

Guidelines for National Taiwan Normal University Management of Donation, Income, and Expenditure

100年1月19日第330次行政會議臨時會通過

100年3月28日第71次校務基金管理委員會會議通過

106年3月15日第355次行政會議通過

109年3月20日校務基金管理委員會第113次會議修正通過

An amendment was made and passed in the 369th Administrative Council on October 7, 2020

- I. The Guidelines has been established in accordance with Article 5 of the National Taiwan Normal University (hereinafter referred as NTNU) Self-generated Income and Expenditure Management of Endowment Fund Regulations.
- II. Matters related to donation income are coordinated by the Center of Public Affairs and are assisted by the receiving units of the donations, the Office of Accounting, the Cashier's Office, the Property Management Division, and other related departments.
- III. Unless otherwise regulated by law, all matters pertaining to NTNU's donation, income, and expenditure management shall be governed by the Guidelines.
- IV. Donation income refers to the chattels, real estate, and other rights and interests having value received by NTNU without compensation or the reduction of debts, including cash, fixed assets, intangible assets, and securities.
- V. For donation income with designated purposes, the purposes shall be related to NTNU affairs. NTNU shall not have any improper connections with the donor for the handling of donation income affairs. Donation income without a designated purpose shall be coordinated and used by NTNU.
- VI. If the donation income is in cash, it shall be received or deposited into the university's bank account in a proper manner. If the donation income is in forms other than cash, it shall be checked and handed over or have the transfer of ownership completed and processed in accordance with the operating procedures of property registration. The management department and users of NTNU shall conduct periodic inventories and unscheduled inspections of properties each year.
- VII. All donation income shall be deposited into the Endowment Fund Special Account; a special account shall be set up for accounting work. Incomes and expenditures should have legal certificates, which should be kept for the prescribed period of time. The recipients of the donations shall submit the statement of annual budget allocation in accordance with the donation agreement.
- VIII. Receipts should be issued for donation income. Matters related to the management of receipts as well as payments to the National Treasury shall be governed by the Receipt Management and Self-Collection Payment Processing Guidelines.
- IX. If the donation income is in the form of physical items, these items shall be submitted to the relevant units in order to acknowledge receipt of items. A certificate of donation should be issued to the donor for the itemized deduction on income tax. The

The English version is provided for reference only.

The Chinese version shall prevail in case of any discrepancies between the English and Chinese versions.

original certification of donation and the recognition of the donation amount should be processed in accordance with Article 79 of the Regulations Governing Assessment of Profit-seeking Enterprise Income Tax.

- X. Administrative management fees should be allocated from donation income in accordance with the Guidelines for the Allocation of the Administrative Management Fee from Self-generated Income of NTNU.
- XI. In accordance with the Guidelines for the Review of New Constructions of NTNU, for new constructions that are donated to NTNU after being built by the donor, the recipients of the donation shall submit basic information such as the name of the donor, the value of the donation, the area ratio and usage period of the floors of the donated building, the floor area of the building, the purpose of the construction, and the estimated construction period to the Institutional Development Committee for filing.
- XII. Recipients should attach relevant regulations or meeting minutes before using the funds.
- XIII. The donation income may be used as the fund for expenditures in accordance with Article 6 of the Self-generated Income and Expenditure Management of Endowment Fund Regulations.
- XIV. For donation income that is allocated to the designated departments, the full balance of the donation shall be kept in the department for future use in accordance with the Guidelines for Processing Annual Balance Funds of NTNU.
- XV. Matters related to the execution, receipt and expenditure, safe-keeping, and utilization of donation income shall comply with the internal control system of NTNU and relevant regulations. The handling departments of matters related to donation income should also cooperate with auditing personnel or the auditing department of NTNU for the execution of annual auditing projects, and should provide necessary data for inspection. If deficiencies or irregularities in the execution are found, the handling departments shall follow up regularly until improvements are made.
- XVI. The title or name of the donor, the content of the donation, the donation time, and the purpose of the donation shall be published on the NTNU website for acknowledgment. However, if the donors do not agree to the publication of their titles or names, NTNU may only acknowledge the donors based on other information.
- XVII. NTNU shall express its gratitude to all donors properly.
- XVIII. The Guidelines and any amendment thereto shall be approved by the NTNU Endowment Fund Committee and the Administrative Council, and submitted to the President for approval prior to its implementation.