

1. Purpose

In order to enhance the autonomy of departments in using funds and assist each department in promoting its affairs, all funds from the following funding sources for each department will be handled in accordance with this operating procedure.

2. Funding sources

(1) 5% of the contract value of industry-university cooperation projects undertaken by teachers in each department.

(2) The amount of funds raised from each department is designated by the donor as the department development fund.

3. Fund expenditure operating procedures

(1) After the funds are recorded in the account, the Accounting Office will allocate the funds to the departmental affairs promotion budget.

(2) Each department can use the funds independently within the budget limit (just fill in the payment slip). However, the following principles must be followed when using it:

1. The content of fund use must be related to the promotion of department affairs.

2. The procurement procedures must comply with the revised procurement and maintenance regulations.

3. Asset acquisition must be included in the school property management.

4. The write-off procedure and the required vouchers must comply with the revision operation specifications.

(3) In order to simplify the work process, the funds of each department are requested to be written off on a monthly basis. If necessary, an advance may be made. However, the department must fulfill its responsibilities of safekeeping and complete the writing off within the specified time.

(4) The accounting office will automatically carry forward the unused department promotion budget of each department for the academic year to the next year for continued use by the department after the end of the year.