

Regulations for the Management of Cashier-related Affairs at I-Shou University

Adopted by the Executive Board Meeting on March 20, 1991

Adopted by the Executive Board Meeting on May 8, 1993

Amendments adopted by the Executive Board Meeting on September 12, 1997

Amendments to the Regulations promulgated with the consent from the President dated on February 24, 2015

Amendments to Articles 2, 4, 5, and 9-13 adopted by the University Administration Council on October 21, 2020 and promulgated with the consent from the President dated on October 22, 2020

- Article 1 The Regulations for the Management of Cashier-related Affairs at I-Shou University (hereinafter referred to as “the Regulations”) are made by I-Shou University (hereinafter referred to as “the University”) with the aim of facilitating cashier-related affairs and building a robust cashier system.
- Article 2 The Regulations are made pursuant to the Rules of Consistency of Accounting Systems of School Legal Persons and Private Schools Thereof under the auspices of the Ministry of Education and the Cashier Management Handbook published by the Ministry of Finance, after taking into consideration the University’s actual needs.
- Article 3 The cashier-related affairs mentioned herein refer to the receipt, payment, transfer, safekeeping, and management of cash, negotiable instruments, and negotiable securities as well as the registration and compilation of books and accounts according to the law.
- Article 4 The Cashier Section of the Office of General Affairs (hereinafter referred to as “the Section”) may apply for petty cash of a fixed amount depending on its actual needs to cover incidentals. Those expenses shall be reimbursed upon submission of original receipts.
- Article 5 An administrative or academic unit will be qualified to use petty cash only when meeting the applicable requirements and providing original vouchers, lottery receipts, general receipts, or detailed lists upon application. Upon approval, the Section will distribute petty cash based on valid documents and vouchers.
- Article 6 All payments from the petty cash fund shall be accurately recorded on the petty cash journal when the petty cash is distributed. Payees shall sign or put their seals after checking the amount is correct.

- Article 7 The Section shall settle accounts every day or at a proper time to apply for repaying the petty cash by following the due accounting procedure.
- Article 8 The Section shall issue a receipt when it receives payment for any reason, unless stipulated otherwise by law.
- Article 9 All the receipts as referred to in the preceding article shall be numbered consecutively and kept by the Section. Any other units shall apply for such receipts to the Section in advance if they will receive payments and need to issue a receipt. Any invalid receipts shall be stamped with “Voided” and kept properly.
- Article 10 Contractors shall pay a guarantee or management fees by postal money orders or cashier’s checks, where I-Shou University is the payee and the word “Nonnegotiable” is written on the instrument. Contractors may also pay by cash as mutually agreed upon by both parties.
- Article 11 The Section shall deliver payment notices and income collection statements along with payments received and negotiable securities to the Office of Accounting for the purposes of re-verification, except for the fund that may be kept and managed by the Section itself by law.
- Article 12 The Section shall obtain lottery receipts or general receipts from payees at the time payment is made. If the payment is not received by the payee him/herself but a third party authorized by the payee, a letter of attorney signed by the payee is required.
- Article 13 Payments for goods or services to contractors shall be made by following the rules below:
1. Contractors shall provide the Section with a seal specimen card and a signed affidavit of application for reissuing the lost instrument for the purpose of confirming the identity and receiving the payment.
 2. Anyone who wants to receive a payment on behalf of a contractor shall show his/her national ID card (or driver’s license) and the contractor’s official seal at the Section. After the cashier confirms that the seal provided by the payee is identical to that on the seal specimen card, the payment will be made, and the cashier shall affix the seal provided by the payee on the payment acknowledgment book and ask the payee to sign. If the payee’s signature is illegible, his/her name in print must be recorded.
 3. The University may mail the check to a contractor upon request. The word “Nonnegotiable” must be written on the check, and the check shall be sent by registered mail.
- Article 14 Personal belongings shall not be kept in the safe of the Section.
- Article 15 Cashiers shall be held fully liable for compensation for any damage to or loss of the

money or negotiable securities in their charge, unless such damage or loss results from natural disasters or force majeure (supporting documents issued by government agencies are required). In addition, cashiers will be brought to justice if they are found to have got involved in any illegal or corruptive conduct.

Article 16 Job rotation among all cashiers shall be conducted at least once every six years, and a deputy must be appointed when a cashier takes leave of absence to ensure the continuity of services.

Article 17 The Regulations become effective on the third day of promulgation after being adopted by the University Administration Council and ratified by the President.

Note: In the event of any disputes or misunderstanding as to the interpretation of the language or terms of the Regulations, the Chinese language version shall prevail.