

Regulations for Cashier-related Affairs at I-Shou University

Adopted by the Senior Executive Council on March 20, 1991

Adopted by the Senior Executive Council on May 8, 1993

Amendments adopted by the Senior Executive Council on September 12, 1997

Amendments to the Regulations ratified and promulgated by the President on February 24, 2015

- Article 1 I-Shou University (hereinafter referred to as the “University”) hereby introduces the Regulations for Cashier-related Affairs at I-Shou University (hereinafter referred to as the “Regulations”) to build a solid foundation for carrying on the cashier-related business without any difficulty.
- 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, in addition to taking the University’s actual needs into consideration.
- Article 3 The cashier-related affairs mentioned herein refer to the receipt, payment, transfer, safekeeping, and management of cash, checks and negotiable securities as well as the registration and compilation of books and accounts according to the law.
- Article 4 The Cashier Section may apply for petty cash of a fixed amount depending on its actual needs to cover incidental expenses. These expenses shall be reimbursed upon invoice.
- Article 5 Each unit will be qualified to use petty cash by meeting relevant requirements as well as providing relevant certificates, invoices, receipts, or detailed lists upon application. Upon receiving the approval, the Cashier Section shall give out petty cash based on valid documents and certificates.
- Article 6 Items of petty cash shall be accurately recorded on the petty cash journal when the petty cash is given out. Recipients shall affix his/her signature after ensuring the amount of cash is correct without any problems.
- Article 7 The Cashier Section shall settle accounts every day or at a proper time to apply for returning the petty cash by following the due accounting procedure.

- Article 8 The Cashier Section shall issue the Cashier Uniform Receipts when receiving incomes, unless stipulated otherwise by the law.
- Article 9 All the Cashier Uniform Receipts shall be numbered consecutively and kept by the Cashier Section. Any other units shall apply for the receipts to the Cashier Section in advance if it is necessary for them to receive payments and issue receipts. Any invalid receipts shall be stamped with “Voided” and kept properly.
- Article 10 Suppliers shall pay the guarantee money or management fees by postal money orders or promissory bank notes, where I-Shou University is the payee and the word “nonnegotiable” is written on the instrument. Suppliers may also pay up by cash as mutually agreed upon by both parties.
- Article 11 The Cashier Section shall submit payment notices and income collection statements along with incomes and negotiable securities to the Office of Accounting for the purpose of re-verification, except for the fund which may be kept and managed by the Cashier Section itself by the law.
- Article 12 The Cashier Section shall obtain legal receipts from the payees. If the payment is not received by the payee him/herself but a consignor, a letter of attorney signed by the payee is required.
- Article 13 Payment for the goods to suppliers shall be made according to the following rules:
1. Suppliers shall provide the Cashier Section with a seal 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 represents a supplier to receive the payment shall show his/her national ID card (or driver’s license) and an official seal when receiving the payment. After the cashier confirms that the seal provided by the recipient is identical to that on the seal card, the payment shall be made, and the cashier shall write the recipient’s national ID No. on the payment receipt book, affix the seal provided by the recipient, and ask the recipient to sign. If the recipient’s signature is illegible, his/her name in print must be recorded as well.
 3. It is possible to mail the payment to a supplier upon request. The word “nonnegotiable” must be written on the checks, and the checks shall be mailed by register mail.
- Article 14 Personal belongings shall not be kept in the safe of the Cashier Section.
- Article 15 Cashiers shall be held fully liable for compensation for any damage to or loss of the money or negotiable securities kept by them, unless such damage or loss results from natural disasters or force majeure (supporting documents issued by

government agencies are required). In addition, cashiers must 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 is absent in order to ensure continuity of service.

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 these Regulations, the Chinese language version shall prevail.