

Management Guidelines for The Government Disposal of Expenditure voucher

Amendment No. 1101500026 of the Executive Yuan on January 11, 2021

Chapter 1: General Provisions

Article 1. The government and its subordinate agencies (institutions) and schools (hereinafter referred to as “agencies”) shall manage expenditure vouchers in accordance with the provisions set in these guidelines.

Article 2. Expenditure vouchers refer to receipts, uniform invoices, forms, or other valid documents obtained as proof of payment.

All agencies shall obtain expenditure vouchers for payments made. Expenditure vouchers downloaded and printed from the Internet shall be signed by the person in charge unless otherwise specified in the guidelines.

Article 3. Personnel of each agency applying for payments shall be responsible for the authenticity of the expenditure vouchers presented in accordance with the principle of good faith.

Chapter 2: Acquisition of Expenditure Vouchers

Article 4. Payment receipts obtained by each agency shall be signed by the payee or their representative, and shall contain the following details:

- (1) The reason the voucher was received.
- (2) The actual amount received.
- (3) The name of the agency.
- (4) The name and national identification number of the payee, and the business administration number of the profit-seeking enterprise or withholding agency (hereinafter referred to as the “business administration number”). However, if the payee’s information has been recorded or the payee is from another agency, registration of an identification number or business administration number may not be required.
- (5) Date of issue.
- (6) Other details required by each agency according to the nature of its business and needs.

For payments to different payees for the same event, each agency may compile a list of payees, including the items to be recorded in the preceding subparagraphs and the total amount.

Article 5. Uniform invoices (including electronic invoices) or ordinary receipts issued in accordance with the provisions of the value-added and non-value-added business tax obtained by each agency for payments shall provide the following details:

- (1) The name of the business operator and the business administration number.
- (2) Product name and total price. If only code names or non-national languages are listed, the person in charge should provide additional notes or translate the product name. Brands or specifications should be included if necessary.
- (3) Date of issue.
- (4) Agency name or business administration number. However, if this information is confidential, these details are omissible.

Details to be noted in the Subparagraph (2) are not required to be itemized if they can be corroborated with a list or document.

Electronic invoices shall be provided by business operators or downloaded and printed by agencies in accordance with the Directions for the Implementation of Electronic Uniform Invoices Operations. If the name of the business operator is not listed, the supplement and correction shall be omissible; if the agency downloads and prints an invoice itself, the signature of the person in charge shall be omissible. In addition to the details that should be specified in Subparagraph (1), each agency may add other details, such as the unit price and quantity, according to the nature of its business and needs.

Article 6. Each agency shall prepare a form (or list) according to the type of payment for personnel benefits and bonuses, including the name of the payee and the receivable amount, signatures of the payee or their representative, and the total amount. However, those who entrust financial institutions with transferring and depositing funds into an employee's savings account are exempt from the signatory requirement.

New entry, promotion, demotion, salary reduction, midmonth resignation, or other circumstances of personnel shall be indicated in the "remarks" column of the form (or list) in the preceding paragraph.

Article 7. For the nonprocurement expenditures of agencies, those who entrust financial institutions or publicly funded payment agencies (institutions) with directly remitting money, transferring funds, or issuing bills nonnegotiable from endorsement may use receipts or certification documents from financial institutions or publicly funded payment agencies (institutions) as expenditure vouchers.

If the receipts or certification documents in the preceding paragraph only record part of the payee's name, account number, and amount receivables, together with other relevant data of the payee recorded in the agency's system, the agency shall comply with the matters specified in Subparagraph (1) of Article 4.

Article 8. When the agency pays public utility fees (e.g., utility, telecommunication, and gas bills) according to payment notices, the payment notices can be used as expenditure vouchers. When paying at public utility companies or collection agencies, the payment receipt obtained shall be attached.

Article 9. For drawing transactions made in accordance with the law, each agency shall obtain a copy of the receipt from the National Treasury deposit and a copy of the drawings document signed by the person in charge to serve as the expenditure voucher.

Article 10. Expenditure vouchers issued in foreign countries or mainland China, Hong Kong, and Macau that do not meet the requirements of these guidelines can be submitted in accordance with their usual practice, and the applicant or person in charge shall provide and sign a document detailing the reason.

Article 11. For transactions completed online, each agency shall obtain the expenditure vouchers specified in Subparagraph (1) of Article 4, 5, or 10. However, if expenditure vouchers cannot be obtained because of special circumstances, an electronic voucher with recorded items sufficient for proof of payment may be used as the expenditure voucher.

Article 12. If the expenditure voucher is lost or used for other purposes, a photocopy or other certification documents shall be presented, and the person in charge shall indicate the reason why the original cannot be provided and sign this statement.

If photocopies or other certification documents cannot be provided because of special circumstances, the person in charge shall issue a proof of expenditure form (Form 1), explain the reasons for the inability to provide the relevant documents, and sign this statement.

Article 13. The total amount of expenditure vouchers shall be written in Chinese numerals. However, this stipulation does not apply to machine-printed vouchers, foreign vouchers that cannot be expressed in Chinese numerals, or relevant supporting materials provided by various agencies to verify the correctness of the amount listed in the expenditure vouchers.

If the total amount of the expenditure voucher is incorrect, the original issuer shall cancel and correct this amount and sign the correction. However, if the uniform invoice is completed incorrectly, a document shall be issued separately in accordance with the Regulations Governing the Use of Uniform Invoices.

Article 14. For transactions paid in other currencies, the expenditure voucher shall indicate the conversion rate. Except in special circumstances, an exchange memo or other currency certificates shall be attached.

Article 15. If the items that should be recorded in the expenditure vouchers are unclear, the person in charge shall be notified to make corrections. However, if corrections cannot be made, the person in charge shall provide and sign a document detailing the reason.

Chapter 3: Disposal and Audit of Expenditure Vouchers

Article 16. Each agency shall attach the expenditure vouchers when reporting expenses.

In addition to the procurement case being handled in accordance with the provisions of the preceding paragraph, inspection and acceptance records or other supporting documents shall also be attached. If no inspection and acceptance record or other supporting documents are provided, the auditor shall sign the expenditure voucher or the Form to Stick Original Voucher. If a contract is involved in a procurement case, a copy or transcript of the contract shall be attached to the first payment document.

Article 17. When each agency audits the expenditure vouchers, the vouchers shall be signed by the following people; for the expenditure vouchers specified in Paragraph 2 of Article 4 or Paragraph 1 of Article 6, their signatures shall be provided on the summary page:

- (1) The supervisor of the business or agency and the person in charge.
- (2) The in-charge accountant or their authorized signatory.
- (3) The director-general of the agency or their authorized signatory.

The people in Subparagraphs (2) and (3) of the preceding paragraph who have indicated their responsibility on the accounting documents are exempt from signing the expenditure vouchers.

Article 18. Expenditure vouchers that have been verified and signed step by step in accordance with the provisions of the previous article and those that have been pasted to the Form to Stick Original Voucher shall not require repeat verification.

Article 19. The expenditure vouchers for installment payments shall be accompanied by an installment payment form (Form 2) listing the total amount payable, paid, and unpaid. However, if the agency implements other methods, the attached form may be omissible.

Article 20. Separate accounting documents shall be issued for the shared payment of multiple projects or items. If the expenditure voucher cannot be divided, an expenditure item sharing form (Form 3) shall be attached.

Article 21. For payments shared by several agencies, if the expenditure vouchers cannot be divided, the following methods shall be used:

- (1) If the authority in charge pays the manufacturer, the agency expenditure sharing form (Form 4) shall be attached to the expenditure voucher, and the sharing agencies shall attach the receipt issued by the authority in charge as well as the form or an official document indicating its content.
- (2) If the sharing agency pays the manufacturers separately, procedures shall be implemented in accordance with the provisions of the preceding paragraph, with the exception that the authority in charge is exempted from issuing receipts.

Article 22. If employees of each agency receive an execution order from the court or administrative enforcement agencies stating that their salaries and allowances shall be deducted to pay to creditors, the court, or the administrative enforcement agencies, receipts issued by the creditors, the court, or the administrative enforcement agencies shall be obtained, and document number of the execution order shall be indicated. However, if salary deduction is processed through a financial institution or a publicly funded payment agency (institution),

obtaining a receipt is not necessary, and the procedures specified in Paragraph 1 of Article 7 shall be followed.

Article 23. The expenditure vouchers of each agency shall be organized in accordance with the provisions of the Accounting Act. The agency that has been informed about its review by an audit agency shall bind the expenditure vouchers submitted for the review into a book according to the aforementioned binding method and shall prepare a detailed list of expenditure vouchers according to the provisions of the audit offices.

The projects, items, and amounts in the detailed list of expenditure vouchers referred to in the preceding paragraph shall be consistent with the accounting reports.

Article 24. In the situations specified in these guidelines that require a signature, a signature can be substituted by a stamp.

(Name of agency) Proof of
Expenditure Form

Year-Month-Day

Unit: New Taiwan Dollar

Payee			
Name		Identification number or business administration number	
Product name, brand, specification, or reason for expenditure		Unit quantity	
Unit price		Actual payment amount	
Reasons for the inability to obtain expenditure vouchers			

Person in charge

(User of special allowances)

Notes:

1. If the payee's information has already been recorded or the payee is from another agency, an identification number or business administration number may not be required.
2. If the expenditure voucher of a legitimate payment cannot be obtained because of special circumstances, and agency personnel have advanced the payment on behalf of the agency, the name of the employee who made the payment can be written in the "Name" column.
3. According to Executive Yuan Document No. 0950007913 dated December 29, 2006, for expenditure vouchers that cannot be obtained because of special circumstances, the person in charge shall issue a proof of expenditure form stating the reasons for their inability to obtain the voucher. Payment can only be requested after the user (i.e., director or deputy director) has verified (signed) and stamped the form.
4. The verification (signature) column of the user of special allowances is only applicable (signature or stamp) when the expenditure voucher cannot be obtained and the proof of expenditure form is issued, as is indicated in parentheses.
5. Under the premise of not violating the guideline provisions, agencies may adjust the format of the form (e.g., adding other specified items) according to the nature of their business and needs.

Form 2

(Name of agency)
Installment Payment
Form

Year-Month-Day

Unit: New Taiwan Dollar

Month of the year: __Year __Month		Remarks
Total amount payable		1. With or without a contract. 2. The 00th payment.
Amount paid as of last time		
Amount of current payment		
Amount paid		
Amount unpaid		

Notes:

1. This form shall be completed by the person in charge according to the actual payment situation.
2. Under the premise of not violating the guideline provisions, agencies may adjust the format of this form (e.g., adding a verification column) or add remarks and explanations (e.g., specifying the storage location of the contract copy or transcript) according to nature of their business and needs.

(Name of agency)
**Expenditure Item Sharing
 Form**

Year-Month-Day

Unit: New Taiwan Dollar

Month of the year: ___Year__Month			Total amount:		
Item			Amount	Description	Remarks
Number	Project name	Item name (by purpose)			
Total					

Notes:

1. This form shall be completed by the person in charge according to Disposal and Audit of Expenditure the allocated payment of relevant expenditure items.
2. Under the premise of not violating the guideline provisions, agencies may adjust the format of this form (e.g., adding a verification column) or add remarks and explanations (e.g., specifying the storage location of the contract copy or transcript) according to nature of their business and needs.

(Name of agency) Agency
Expenditure Sharing Form

Year-Month-Day

Unit: New Taiwan Dollar

Month of the year: ___Year__Month		Total amount:
Name of sharing agency	Sharing basis	Sharing amount
Total		

Notes:

1. This form shall be completed by the person in charge according to the allocated payment of relevant sharing agencies.
2. Under the premise of not violating the guideline provisions, agencies may adjust the format of this form (e.g., adding a verification column) according to nature of their business and needs.