

[Promulgated on September 20, 2022]

NATIONAL TAIWAN UNIVERSITY

Directives for the Management of Tuition and Fee Income

Receipt and Disbursement

December 22, 2015	Passed by the 2,886 th Administrative Meeting
January 13, 2016	Passed by the University Endowment Fund Management Committee at its 2 nd meeting, 2015
December 25, 2018	Passed by the 3,025 th Administrative Meeting
January 07, 2019	Passed by the University Endowment Fund Management Committee at its 1 st meeting, 2019
February 18, 2020	Passed by the 3,062 nd Administrative Meeting
May 7, 2020	Passed by the University Endowment Fund Management Committee at its 1 st meeting, 2020
May 24, 2022	Passed by the 3,120 th Administrative Meeting
September 7, 2022	Passed by the University Endowment Fund Management Committee at its 2 nd meeting, 2022
September 20, 2022	Promulgation of amended Articles 1, 2, 3, 5, 6, 8, and 9

Article 1 National Taiwan University (NTU or “the University”) formulates the NTU *Directives for the Management of Tuition and Fee Income Receipt and Disbursement* (“the Directives”) in accordance with Article 2, Paragraph 2 of the NTU *Rules Governing Revenue and Expense Management for Self-Raised Incomes in the University Endowment Fund*, aiming to effectively manage and utilize the income from tuition and fees.

Article 2 The management of tuition and fee income at the University shall adhere to the Directives unless otherwise specified by university regulations.

Article 3 Tuition and fee income refers to revenue collected by the University from students, encompassing fees directly or indirectly related to instructional activities, in accordance with the *Regulations for the Collection of Tuition and Fee for Junior Colleges and Institutions of Higher Education*, *Regulations Regarding International Students Undertaking Studies in Taiwan*, and *Regulations Regarding the People of the Mainland Area to Study in Taiwanese Institutions of Higher Education*.

Article 4 Tuition and fee collection standards for each academic year shall be determined based on publicly announced amounts approved by the Administrative Meeting, subsequently filed for approval or reference by the Ministry of Education.

Article 5 The allocation principles for tuition and fee income are as follows:

1. Tuition and fees from undergraduate programs shall be fully allocated to the University Endowment Fund for overall management by the university. In exceptional circumstances requiring adjustments, special approval from the President shall be sought through a special request.
2. Tuition and fees from master's and doctoral programs, unless otherwise specified in Subparagraph 3 of this Paragraph, shall be fully allocated to the University Endowment Fund for overall management by the university. In exceptional circumstances requiring adjustments, special approval from the President shall be sought through a special request.
3. Tuition, fees, and credit fees from in-service master's programs shall be allocated after deducting the basic tuition, fees and credit fees for the relevant graduate institutes for the Academic Year 2016-17. Twenty percent shall be allocated as the university's management fee, and the remaining eighty percent shall be allocated for the operation of relevant colleges, departments, graduate institutes, and degree programs, as a principle. In exceptional circumstances requiring adjustments, special approval from the President shall be sought through a special request.

Article 6 The utilization of tuition and fee income shall be as follows:

1. Personnel expenses of the University:
 - (1) Payment other than basic salary (seniority-based salary) and allowances for quota-based personnel
 - (2) Performance-based remuneration for quota-based administrative personnel handling self-raised income business
 - (3) Personnel expenses for non-quota-based personnel
2. Lecture expenses;
3. Teaching and academic incentives
4. Student Scholarships and financial aid
5. International travel expenses
6. Purchase, replacement, and leasing of official vehicles
7. New construction projects
8. Borrowing and repayment of self-financing project debts

9. Expenses related to meetings, lectures, trainings, and seminars/workshops

10. Expenses related to the promotion of the University affairs.

Article 7 The execution, receipt and disbursement, safekeeping and utilization of income business shall comply with the university's internal control system and relevant regulations. Annual audit plans shall be implemented in cooperation with the university's related audit units, and necessary information for inspection shall be provided. If any deficiencies or anomalies are found in an audit, regular follow-ups should be conducted until improvement is achieved.

Article 8 Matters not addressed herein shall be subject to the *NTU Rules Governing Revenue and Expense Management for Self-Raised Incomes in the University Endowment Fund* and other relevant regulations of the University.

Article 9 The Directives shall be passed by the Administrative Meeting and the University Endowment Fund Management Committee, implemented on the date of promulgation, and then submitted to the Ministry of Education for reference.