

# 國立臺北教育大學預借款項申請要點

## Key Points of Pre-borrowing Application of National Taipei University of Education

103.10.15 奉 校長核定

Approved by the Principal on October 15, 2014

一、訂定目的：國立臺北教育大學（以下簡稱本校）為利各單位預借款項辦理活動以提高行政效率，特訂定本要點。

1. Purpose: The key points are hereby formulated to facilitate each unit to apply for pre-borrowings for activities and enhance administrative efficiency of National Taipei University of Education (hereinafter referred to as the “University”)

二、適用範圍：

- (1) 奉核定之預算分配計畫。
- (2) 奉准同意辦理之簽案計畫。
- (3) 其他單位機關核定並撥款之補助、委託計畫。
- (4) 例行性之預借款項，包括勞、健保費、學生團保費等。
- (5) 由學校先行墊付之款項，包括退休人員子女教育補助費、月退休金、月撫卹金等。

2. Scope of application:

- (1) Approved budget allocation plans.
- (2) Approved and signed plans.
- (3) Subsidies and commissioned plans approved by other units.
- (4) Regular pre-borrowings, such as, labor and health insurances, and student group insurance.
- (5) Advance by the University, including educational subsidies for the children of retirees, monthly pension, and monthly pension for the disabled or for the family of the deceased.

三、預借項目：

- (1) 給付校外學者專家有關費用，包括機票、生活費等。但出席費、演講費、評審費及鐘點費如有特殊情形，須採借支方式支付者，請詳述理由，專案簽奉核准，惟仍須於當月辦理核帳核銷。

- (2) 舉辦活動所需先行給付之零星必要費用。

(3) 其他簽准之重要事項（例：國外採購圖書、儀器設備等）。

單筆採購金額 2,000 元以上之應付廠商款項，依一般採購程序辦理後逕付廠商，不得預借。

### 3. Pre-borrowing items:

(1) Fees paid to scholars and experts outside the University, including air ticket and living expenses. **But, reasons shall be clarified for the advance of special situations of attendance fee, lecture fee, assessment fee, and hourly pay. Verification and write-off shall be processed monthly in spite of approval.**

(2) Necessary advance in small amounts for activities.

(3) Other important matters approved (e.g.: procurement of books abroad and equipment).

For a single payment to a manufacturer of over NTD 2,000 shall be paid according to general procurement procedures. Pre-borrowing in such situation is not allowed.

四、 預借額度：在預算額度內辦理。

4. Pre-borrowing limit: Within budget limit.

五、 預借時間：

(1) 活動開始前 2 星期內提出申請後撥付。

(2) 1 個月以上之活動按月提出申請，於核銷結清預借款後，方得申請下次預借款。

### 5. Pre-borrowing time:

(1) Pre-borrowing can be applied two weeks before the commence of an activity.

(2) For an activity lasting for over one month, pre-borrowing can be applied one month in advance. Only when the pre-borrowing is verified and written off can the next pre-borrowing be applied for.

六、 借支方式：

預借款項應於奉核之預算範圍內填寫借支請示單（附表 1），其內容應詳載借款項目、金額及理由，並依下列原則辦理：

(1) 10 萬元（含）以下借支案：直接填寫借支請示單陳核。

(2) 超過 10 萬元借支案：經承辦單位先行簽核奉准同意後，再行借支。

(3) 例行性業務借支案：直接填寫借支請示單陳核，包括勞、健保費借支、學生團保費。

(4) 辦理第二點第（五）項，不需填寫借支請示單，由學校先行墊付，俟教育部撥款後轉帳。

前項第（一）、（二）款其經費來源若為本校其他單位補助者，應加會該補助單位。

#### 6. Way of borrowing:

Pre-borrowing amount shall be within budget limit. And Pre-borrowing Application Form (attached list 1) shall be filled in. The item, amount, and reason of the pre-borrowing shall be stated in detail. And the pre-borrowing shall be processed according to the following principles:

- (1) Pre-borrowing below NTD 100,000 (inclusive): Fill in Pre-borrowing Application Form directly for approval.
- (2) Pre-borrowing over NTD 100,000: The consent of the organizer is required before such pre-borrowing is processed.
- (3) Routine business pre-borrowings: Fill in Pre-borrowing Application Form directly for approval, including labor and health insurances, and student group insurance.
- (4) For the items of 2 (5), there is no need to fill in Pre-borrowing Application Form. The amount will be paid by the University in advance. And later the Ministry of Education will transfer the amount to the University.

If the source of funds of the items of 6 (1) and (2) is from sponsor of other units of the University, such units shall also be informed.

#### 七、 借支核銷時間：

活動結束後 1 個月內，依規定程序辦理核銷作業。

#### 7. Write-off time:

Within one month after an activity ends, write-off shall be process in accordance with relevant procedures.

#### 八、 本要點經校長核定後實施。

8. The key points shall be implemented after the approval of the Principal.