

## Disposal Directions for Handling Salary Remittance of the Central Government Agencies and School Employees

1. Promulgated on August 1, 1985 by the Ministry of Finance, R.O.C.
  2. Amended Articles 10 and 12 to 15 on December 31, 1987.
  3. Amended Articles 2, 12 and 13 on February 13, 1997.
  4. Amended the Directions on January 15, 2007.
  5. Amended on June 25, 2009.
  6. Amended Articles 2 and 9 to 13 on May 4, 2012.
1. In order to simplify the disbursement of salary operations for the central government agencies and schools' (hereinafter "government agencies and schools") employees, and to ensure the safety of public funds, these Directions are specially formulated.
  2. The term "handling salary remittances" mentioned in these Directions refers to the monthly salary payment to employees by government agencies and schools in accordance with regulations (including annual fees, monthly salaries, public expenses and salaries), general allowance, payment of academic research for teachers, special disbursement for supervisors, hiring of temporary personnel salaries, work bonuses, monthly retirement (pension) payments for retirees, etc., the transfers of which shall be handled by entrusted financial institutions to the individual deposit accounts opened by government agencies and schools' employees.
  3. Accounting processing and disbursement operations related to salary remittance by government agencies and schools shall be handled in accordance with these Directions unless otherwise prescribed by law.
  4. Government agencies and schools shall entrust financial institutions to implement the handling of salary remittance.  
If the abovementioned entrusted financial institution needs to enter into a contract, it should be negotiated by both parties.
  5. Government agencies and schools shall, on principle, uniformly open individual comprehensive deposit accounts or current savings accounts for employees. If necessary, employees can open a limit check deposit account for themselves upon verification of their identity by the agency at which they serve.
  6. For employees of government agencies and schools, if they need to change the financial institution for the handling of salary remittance due to job transfer, they shall open a personal bank account in accordance with the financial institution entrusted by the new agency at which they serve.
  7. Government agencies and schools implementing the handling of salary remittance shall compile the account details into a book (including computer media) each

month, the format and number of copies of which shall be handled in accordance with the regulations of the financial institution, and they shall send the account books to the entrusted financial institutions 7 days before payday for the handling of transfers.

8. Government agencies and schools may prepare a notice according to the payable amount, deduction amount, and actual amount (the amount deposited in the account) listed in the payroll list, and notify employees to reconcile the accounts on the pay day.

Employees of government agencies and schools shall check the amount that financial institutions allocated to their personal account in accordance with the notice in the preceding paragraph. If there is any discrepancy, they should first check with the agency or school at which they serve.

9. The employee's salary payment vouchers prepared by government agencies and schools should denote the entrusted financial institution as the payee, the payment receipt method should be marked as "deposit into the payee's financial institution deposit account", and information should be filled in for the financial code, name, account number, account name, etc. It should be sent to the Ministry of Finance's National Treasury Administration (NTA) 7 days before payday in preparation for inter-bank remittance account entry.

10. When the NTA receives the payment voucher prepared by government agencies and schools, it shall handle transfers to the entrusted financial institution 2 days before payday in accordance with the relevant provisions of the Operation Directions for Centralized Treasury Fund Disbursement.

If the transfer operations in the preceding paragraph falls on a holiday, the NTA will handle it on the working day before the holiday.

11. The entrusted financial institution should deposit the amount listed in the account details (including computer media) compiled by entrusting government agencies and schools in the employee's account, and confirm the amount with that transferred by the NTA.
12. When the entrusted financial institution receives the remittance funds allocated by the NTA, it should complete the handling of salary remittance and transfer the funds to the personal account on payday, and calculate the interest according to the regulations. After the transfer procedure is completed, it shall be stamped with the name of the financial institution on the account details compiled by entrusting government agencies and schools, and returned to entrusting government agencies and schools as the basis for reporting and review.

13. Other compensation (including vacation subsidies, transportation expenses, overtime pay, travel allowance, review fees, and subsidies for marriage, funeral, childbirth, and dependent education) disbursement operations issued to employees by government agencies and schools in accordance with regulations may be issued in accordance with the method of handling salary remittance.

The time of the disbursement operations mentioned in the preceding paragraph is not restricted to the provisions of Articles 7, 9 and 10.