

Content

Title :	The Regulations of Management of the Government Subsidies and the Publicly Raised Funds of Taiwan After-Care Association CH
Announced Date :	2003.01.06
Legislative :	1.Promulgated on January 6, 2003
Article 1	The Regulations hereof are prescribed in accordance with Article 9-1 of the Rehabilitation Protection Act (hereinafter called the "RPA").
Article 2	To conduct rehabilitation protection affairs, Taiwan After-Care Association and its affiliates may accept subsidies from the government or collect funds publicly. These Regulations shall be complied to handle and apply the subsidies and funds. For anything that is not subject to these Regulations, other legal regulations shall be applied.
Article 3	Taiwan After-Care Association shall report to the Ministry of Justice for records when the association itself or its affiliates accept the subsidies from any government level.
Article 4	While the governmental subsidy constitutes the whole routine overheads or temporary expenditure of Taiwan After-Care Association or its affiliates, except a waiver of certificate is agreed by the competent auditing organization as in a special situation, the Association and its affiliates shall prepare on time an accounting report or a list of revenue and expenditure along with the original documentation (invoices) to submit to the subsidizing organization for transferring to the competent auditing organization for review, in compliance with Article 5 of Regulations of Auditing on Public Subsidies Received by Organizations of Private Sectors.
Article 5	Taiwan After-Care Association and its affiliates shall be obligated to provide the accounting report or list of revenue and expenditure and the original documentation to the personnel designated by the auditing organization for an investigation at random.
Article 6	When the amount of a subsidy granted to Taiwan After-Care Association and its affiliates for procurement constitutes more than half of the procurement amount and exceeds the amount proclaimed, the Government Procurement Law shall be applied and such procurement shall be subject to the supervision by the subsidizing organizations.
Article 7	Taiwan After-Care Association and its affiliates shall comply with the following rules, when accepting donations from its insiders or outsiders, by submitting the handling process and a final statement of revenue and expenditure to the Ministr of Justice for records within two months at the end of a year, excluding the application of Articles 8 ~ 11 and 13 ~ 19 of this Regulation: 1.Issuing receipts. 2.Conducting public credit reference on a regular basis. 3.Using the funds for specified purposes.
Article 8	Taiwan After-Care Association shall specify the following items while raising funds publicly after they are resolved by the board of directors and submitted to the Ministry of Justice for an approval forimplementation: 1.Purpose of fund raising; 2.Amount of funs to be collected; 3.Method of fund raising; 4.Places and terms of fund raising;

5. Plan of utilization of the funds collected.

Article 9	<p>Any affiliate of Taiwan After-Care Association shall comply with the aforesaid regulations and report to Taiwan After-Care Association while undertaking a public fund-raising.</p> <p>The funds collected by any affiliate of Taiwan After-Care Association shall in principle be integrated into the funds of Taiwan After-Care Association and for a general application. If the donator has otherwise specified a purpose, the funds shall be so exercised.</p>
Article 10	<p>The funds collected by Taiwan After-Care Association or its affiliates in accordance with Articles 8 and 9 hereof shall be used exclusively for the purpose of rehabilitation protection matters, none of them for the expenditure of the association, unless the donators have otherwise designated.</p>
Article 11	<p>Taiwan After-Care Association or its affiliates shall open a special donation account at a financial institution or post office and report to the Ministry of Justice for records prior to any fund-raising.</p> <p>The funds collected should be deposited in such special donation account described in the preceding paragraph.</p>
Article 12	<p>Taiwan After-Care Association or its affiliates shall not conduct compulsory apportionment or resort to any other forcible activities for fund raising. Such involuntary act shall not be imposed upon anyone who is subject to its direction or supervision in terms of career of business under the Association.</p>
Article 13	<p>Employees of Taiwan After-Care Association or its affiliates shall show their ID and the documents approved by the Ministry of Justice while conducting fund raising. However, only the disclosure of reference number of the document approved by the Ministry of Justice is required while such fund raising is promoted through mass media.</p>
Article 14	<p>Taiwan After-Care Association or its affiliates shall issue receipts of the funds collected and specify the following information:</p> <ol style="list-style-type: none">1. The Roman letters and digits specified;2. The date and the reference number of the document approved by the Ministry of Justice;3. Terms of the fund-raising activity;4. Donators;5. The amount of money or designation of articles donated;6. Date of donation; <p>Tangible articles donated should be converted in New Taiwan dollars.</p>
Article 15	<p>Funds collected may be used to cover the necessary expenses of fund-raising activities conducted by Taiwan After-Care Association or its affiliates, within the following rates :</p> <ol style="list-style-type: none">1. 8% of the total funds raised that is below one million NT dollars;2. 80000 NT dollars plus 4% of the amount exceeding one million NT dollars when the total amount raised is over one million and less than ten million NT dollars;3. 440000 NT dollars and 2% of the amount exceeding ten million NT dollars when the total amount raised is over ten million and less than a hundred million NT dollars;4. 2240000 NT dollars and 1% of the amount exceeding 100000000 NT dollars when the total amount raised exceeds 100000000 NT dollars;
Article 16	<p>Taiwan After-Care Association or its affiliates shall make a public proclamation and public credit reference with respect to the donation information on donators, the amount or articles collected and a report of revenue and expenditure, and submit the above information to the Ministry of Justice for records within 30 days following the end of the fund-raising term.</p>
Article 17	<p>The funds or articles collected by Taiwan After-Care Association or its affiliates shall be used according to the plan of utilization approved by the Ministry of Justice, no other use is allowed. If there is any surplus thereafter, another plan of utilization for the purposes similar to that</p>

of the original fund-raising activity shall be proposed within three years following the conclusion of the previous plan of utilization and submitted to the Ministry of Justice for approval before using such surplus.

Article 18	<p>Taiwan After-Care Association or its affiliates shall make a public proclamation and public credit reference regarding the use of the funds or articles collected and submit those information to the Ministry of Justice along with the accomplishment report, details of expenses and related eviden documentation within 30 days upon completion of the plan of using.</p> <p>If the funds or articles collected are bestowed to other rehabilitation protection organizations, a catalogue of transfer inventory shall be attached.</p>
Article 19	<p>The Ministry of Justice may inspect the status and account books related to fund-raising activities at any time. Taiwan After-Care Association or its affiliates shall not evade, hinder or reject such inspection</p>
Article 20	<p>Taiwan After-Care Association or its affiliates shall return the collected funds or articles to the donators in following situations:</p> <ol style="list-style-type: none">1.The fund-raising activities is unauthorized;2.The approval of a fund-raising activity has been revoked or repealed, except the property that has been used for the purpose approved, with later verification, before being revoked or repealed;3.The fund-raising activities are overdue;4.There exists a violation of Article 12 of the Regulations; <p>If the properties in the preceding paragraph cannot be returned to donators, they shall be converted into belongings of national treasury after reporting to the Ministry of Justice for consent.</p> <p>If the surplus properties of any fund raising activities held by Taiwan After-Care Association or its affiliates are not dealt with under Article 17, they shall be disposed of according to the two preceding paragraphs.</p>
Article 21	<p>These Regulations shall enter into force from the date on which it is promulgated.</p>
