

Accounting Guidelines for Executing Research and Development Results of the Ministry of Agriculture, Executive Yuan's Technology Projects

Approved by the 9th Administrative Meeting on December 25, 2013, fall semester of Academic Year 2013

Approved by the 1st University Endowment Funds Management Committee Meeting on March 14, 2014, Year 2014

Amended and approved by the 8th Administrative Meeting on December 17, 2014, fall semester of Academic Year 2014

Amended and approved by the 1st University Endowment Funds Management Committee Meeting on March 13, 2015, Year 2015

Amended and approved by the 6th Administrative Meeting on November 15, 2023, fall semester of Academic Year 2023

Amended and approved by the 3rd University Endowment Funds Management Committee Meeting on December 8, 2023, Year 2023

- I. These guidelines are established by National Sun Yat-Sen University (NSYSU) for accounting the outcomes from the science and technology (sci-tech) research and development projects or industry-academia collaborative research projects (hereinafter collectively called “Sci-Tech Projects”) implemented by the NSYSU on commission of or with subsidization or funding from the Ministry of Agriculture (hereinafter called the “MOA”).
- II. An account shall be created for each Sci-Tech Project for independent management and included in NSYSU’s annual budget and final accounting and accounting system. Accounting reports shall be produced in the format and at the frequency as requested by the MOA and submitted to the MOA for recordation.
- III. Income from research outcomes refers to the licensing fee, royalty, shares, and other interests. Income from simple royalty shall be registered as “Agency Revenue–Royalty Income.” Income from instruction, consultation, and commodification services of technology in addition to simple royalty shall be registered as “Agency Income–Internship Income,” and sub-titles shall be created by project type for accounting.
- IV. Expenses on research outcomes refer to the expense spent for maintaining and securing the research outcomes. They include promotion and management expenses, rewards allocated to related personnel, and contributions to the treasury and National Science and Technology Development Fund as requested by the MOA. These expenses shall be registered as “Agency Costs and Expenses–Internship Costs” under sub-titles corresponding to the nature and purpose of the expense as listed above.
- V. Accounting for income from research outcomes: When receiving licensing fees and royalties, register the income according to the receipt’s billing copy as follows:
 1. Simple rights licensing
Borrower: Deposit the licensing fee/royalty in the bank account.
Lender: Agency Income–Royalty Income
 2. With instruction, consultation, and commodification services of technology
Borrower: Deposit service fees in the bank account.
Lender: Agency Income–Internship Income
- VI. Accounting for expenses on research outcomes: After completing income allocation and the approval for related management expenses according to NSYSU’s administrative procedures, register the expenses

with the expense report (including invoices, receipts), R&D Outcomes Accounting Report, or List of Reward Recipient as follows:

1. Follow-up expenses for simple rights licensing
Borrower: Agency Costs and Expenses–Teaching, Research, and Training Costs...Entry XX
Lender: Deposit the expenses in the bank account
2. With instruction, consultation, and commodification services of technology or maintenance services for research outcomes
Borrower: Agency Costs and Expenses–Internship Costs...Entry XX
Lender: Deposit the expenses in the bank account

VII. The licensing fee and royalty from the research outcomes shall be allocated according to the “Enforcement rules governing the implementation of National Sun Yat-sen University research and development results and technology transfers” All allocated payables shall only be disbursed after cash is deposited in NSYSU’s bank account. NSYSU’s R&D management shall establish a well-planned research project and outcomes management system to integrate operating process data and keep full track and management on the titles of research outcomes from each research project, the name of licensees, the income from royalties, and allocation of income, and provide related reports for decision-making within NSYSU (as shown in the annex).

VIII. On matters upon which these guidelines are silent, the “National Universities University and College Fund Committees Accounting System-General Requirements,” “National Universities University Fund Committee Accounting Entries Interpretation,” and related regulations shall control.

IX. These guidelines shall be implemented with the evaluation and approval of the Administrative Meeting and University Endowment Funds Management Committee Meeting and the approval of the president. The same shall apply to the amendments thereto.