

2. Matters of attention on research projects:

- (1) Department/graduate institute must approve cooperative education projects.
- (2) Expenditures (for personnel, purchases, travel) must be relevant.
- (3) Plan equipment purchases early (not towards the end) to avoid insufficient budget and questions from subsidizing or commissioning agencies.
- (4) Keep attendance records for temporary workers.
- (5) Write-off funds during implementation.