

Point 4, Annex 2: Amendments to the Baseline Table for Funding of Subsidies (Donations) and Commissioned Projects by the Ministry of Education

primary use class project	secondary use category project	Basis of arrangement	Expenditure instructions
1. Personnel expenses			<p>Personnel expenses should be incorporated into income and the executive unit should be asked to withhold taxes.</p> <p>1. Host qualification regulations: Each project host is limited to one person, and co-hosts are limited to one or two people. They must have doctorate or associate professor qualifications or above or experts with considerable experience. The above restrictions may be subject to the approval of this department due to special needs. , not limited to this.</p> <p>2. In principle, the number of people in each project should not exceed four. However, if necessary, additional numbers may be added with the consent of the department.</p> <p>3. The employment of full-time and part-time administrative assistants shall be conducted and managed in accordance with the personnel recruitment regulations of each unit.</p> <p>4. The required personnel expenses include salary, pension, insurance and other</p>
	Part-time planner Holder	Monthly salary per person: NT\$5,000 to NT\$8,000 yuan	
	Part-time co-planner draw host	Monthly salary per person is NT\$4,000 to NT\$6,000	
	Part-time administrative assistant reason	Monthly salary per person: NT\$3,000 to NT\$5,000	
	Full-time administrative assistant	<p>The executive unit shall consider the work content, professional skills, independent working ability, relevant experience, years of experience, expected performance and other conditions, and customize the remuneration standards for full-time administrative assistants to verify the payment. Only those who are still employed as of December 1st can have their year-end bonus calculated in proportion to the number of months worked in that year. The year-end bonus is limited to 1.5 months in a year.</p>	

			<p>items that should be provided according to law.</p> <p>5. Spending restrictions:</p> <p>(1) In principle, no supplement (donation) for personnel expenses will be made except for special needs and with the approval of the department.</p> <p>(2) In principle, no subsidy (donation) will be given to the relevant hosts unless they are part-time project hosts or part-time collaborative project hosts with the consent of the department, except for the implementation of cross-school, cross-field and other projects that are not part of their duties. fee.</p> <p>(3) Funds for this item shall not flow in except with the consent of the Ministry or if the relevant expenses are increased in accordance with laws and regulations and are insufficient for use; except in special circumstances, the ratio of required funds to the total funds shall not exceed 50%.</p> <p>(4) Those who have received a fixed monthly allowance shall not receive other remuneration from this plan repeatedly except those who actually serve as lecturers and may receive lecture hourly fees in accordance with regulations.</p> <p>(5) Overtime pay: If the full-time assistant of the subsidy (donation) program does work overtime, the overtime pay will be paid.</p>
--	--	--	--

Overtime pay shall not be paid from subsidy (donation) funds , but it shall still be handled in accordance with the provisions of the Labor Standards Act, and overtime pay shall be verified by the annual funds of the executing unit. For commissioned projects, the commissioning unit shall verify and allocate human resources according to project needs. Please handle them in accordance with the contract and the regulations of each executing unit .

(6) Wage expenses for unused special leave : In order to protect the physical and mental health rights of workers, when implementing the plan, arrangements should be made in accordance with Article 38 of the Labor Standards Act and the full-time planning assistant should properly coordinate and implement the leave system. When preparing the project budget, it is assumed that the special leave will not be taken and the salary will be prepared.

(7) Postgraduate part-time jobs should be handled in accordance with the part-time regulations set by each school.

(8) Full-time administrative assistants may no longer hold concurrent positions

			<p>in the department or other agency projects. However, in addition to the projects they serve, full-time administrative assistants in colleges and universities may concurrently serve as assistants or temporary workers for two projects within the department or other agencies, and the part-time remuneration they receive is limited to a total monthly salary of RMB 10,000 .</p> <p>(9) Those who serve as full-time assistants under different projects of the department and are still employed on December 1 of the same year, regardless of whether their working months are consecutive, can be calculated based on the actual number of working months and be paid a year-end bonus on a pro rata basis (The relevant work experience and seniority in government agencies before taking office can be combined to calculate the year-end work bonus , but relevant documents must be attached).</p>
2. Business expenses			
(1)	Hosting fee, lead Words are spent	NT\$1,000 to NT\$2,500 per person	Whenever a special seminar is held or is related to academic research, Guan's hosting fee and introduction fee belong to this.

(two)	Consulting fees, coaching fees, guidance fee	NT\$1,000 to NT\$2,500 per person	It must be compared with the attendance fee.
(three)	Visiting fee	NT\$1,000 to NT\$4,000 per person. The upper limit for half-day is NT\$2,500 .	Visit various agencies, schools, etc. to understand the current situation, make suggestions for future development directions, and make Those who record visits belong to it.
(Four)	Evaluation fee	NT\$2,000 to NT\$6,000 per person.	1. Any evaluation plan that goes to various agencies, schools, etc.
		The upper limit for half-day is NT\$4,000 .	It belongs to those who have good performance in implementation and achievement of goals and have made evaluation records . 2. If the review committee has paid the evaluation fee for going to various agencies and schools for evaluation, they shall no longer use it as an excuse to review the written materials of each school. Duplicate written review fees are paid.
(five)	Temporary staff /work-study fee	The salary limit shall be 1.2 times the minimum basic wage stipulated in the current Labor Standards Act , but shall not be lower than the minimum basic wage stipulated in the Labor Standards Act. However, if colleges and universities have provisions on payment, they may Specify payments.	1. It should be verified and compiled according to the content and nature of the work . 2. The listed expenses should include salary, pension , insurance and other items that should be provided according to law.

(six)	Printing fee	Verify the presentation.	<ol style="list-style-type: none"> 1. In order to save printing costs, all kinds of document printing should be based on practicality, avoid luxury and exquisiteness, and try to use CD version or online version first. 2. Printing fees must be tendered or negotiated in accordance with the procedures stipulated in the Government Procurement Law. Attached is the printing manufacturer's invoice for verification of payment reimbursement.
(seven)	Data collection fee	The upper limit is NT\$30,000 .	<ol style="list-style-type: none"> 1. All necessary reference books and materials that need to be purchased or photocopied to handle the project . 2. The purchase of books is limited to those that are specialized and directly related to the project. 3. The name, quantity, unit price and total price of the books to be purchased should be listed in detail in the project application . 4. Attach the manufacturer's invoice to verify the payment report.
(eight)	Data retrieval fee	Verify the presentation.	The information retrieval fee required for handling the project shall be Fees should be verified and compiled based on needs.

(Nine)	Board and accommodation fee	<ol style="list-style-type: none"> 1. Follow the key regulations on the management of various conferences, trainings and seminars (experiments) stipulated by the Ministry of Education and its affiliated agencies (institutions) . 2. For half-day stays, the upper limit of meal expenses per person is 140 yuan. 	<ol style="list-style-type: none"> 1. The required funds should be verified and allocated according to the scheduled agenda. 2. These shall be handled in accordance with this frugal principle, and mutual payments may be adjusted within the total amount calculated on each basis based on actual needs . 3. If other remuneration is paid to foreign guests in addition to this accommodation fee, the total amount of payment shall still not exceed the " Maximum Standards for Payment of Expenses for Foreign Consultants , Experts and Scholars Recruited by Agencies to Work in Taiwan" set by the Executive Yuan. regulation Certainly.
(ten)	insurance	Verify the presentation.	<p>Handle various meetings, lectures, trainings and seminars Insurance premiums required for (study) meetings and other activities Belongs to it.</p>
(eleven)	Venue usage fee	Verify the presentation.	<ol style="list-style-type: none"> 1. Subsidy cases do not subsidize internal venue usage fees. 2. All necessary information for conducting seminars and seminars The fee for renting the venue belongs to this.

(twelve)	Equipment usage fee	Verify the presentation.	<ol style="list-style-type: none"> 1. The cost of using computers, equipment, or software shared by each execution unit for executing the plan . 2. If a receipt report is issued, expenditure data such as calculation standards, actual usage hours, and consumption of consumables should be attached. material.
(Thirteen)	Miscellaneous branches		All office expenses not listed in the preceding paragraph Belongs to it. Such as stationery supplies, paper, information supplies, folders, postage, etc.
(fourteen)	Others (please specify project name)	Expenditure according to various funds of the Executive Yuan or plans Regulation.	Describe the purpose of each expenditure according to the plan.
3. Administrative management management fee		<ol style="list-style-type: none"> 1. Subsidy (donation) plan: Those who meet the policy needs of the department may apply for business expenses * Organized within 15%. 2. Commissioned plan: According to the amount of business expenses, multiply the following ratios segment by segment and then add up: <ol style="list-style-type: none"> (1) If the business expenses are less than 3 million yuan (inclusive) , they may be compiled as business expenses * 10% . (2) The portion of business expenses exceeding 3 million yuan may be allocated within 5% of the 	<ol style="list-style-type: none"> 1. Water, electricity, telephone, fuel, equipment maintenance fees , etc. that are not included in the aforementioned expenses paid by the executing unit for handling the project shall fall under this category . 2. Subsidy (donation) cases will not subsidize (donate) the funds for this item, but this will not apply to those who comply with the policies of this department. 3. This fund shall not flow in except with the approval of this department. 4. According to the Taiwan 83 meeting held on December 8 , 1983 According to letter No. 066545 , the

		<p>excess amount.</p> <p>3. Funding items already covered by the relevant administrative fees shall not be repeated except for special needs.</p>	<p>administrative fee shall be reported with the receipt issued by the plan execution unit .</p>
<p>4. Equipm ent and invest</p>	<p>Others (please indicate project name)</p>	<p>1. In accordance with the expenditure regulations of the Executive Yuan or various projects.</p> <p>2. Information equipment shall be compiled in accordance with the common expenses announced by the Accountant General Office of the Executive Yuan. The columns shall be compiled according to the provisions of the column reference table.</p>	<p>It shall be in accordance with the "Standard Classification of Property" stipulated by the Executive Yuan and the Accounting and Accounting Office of the Executive Yuan. "Standards for the classification of various annual revenue, annual expenditure budgets, and capital gates" are stipulated.</p>