

科技部補助專題研究計畫經費處理原則

MOST Principles for the Administration of Research Project Grants

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負責單位：綜合規劃司

Unit Responsible: Department of Planning

一、科技部（以下簡稱本部）為使行政院國家科學技術發展基金（以下稱科發基金）依本部補助專題研究計畫作業要點補助專題研究計畫（以下稱研究計畫）經費之處理有所依循，特訂定本經費處理原則。

I. The Ministry of Science and Technology (MOST) has established MOST Principles for the Administration of Research Project Grants (hereafter the Principles) to regulate the administration of research project grants from the National Science and Technology Development Fund (hereafter the NSTD Fund) under the Executive Yuan in accordance with the *Operation Directions for MOST-Granted Research Projects*.

二、研究計畫經費經核定後，除應依有關法令規定辦理外，並應依照合約及研究計畫經費核定清單所列補助項目（業務費、研究設備費、國外差旅費及管理費）範圍內支用；且須經計畫主持人簽署，始得列支。

（一）業務費：包含研究人力費與耗材、物品、圖書及雜項費用暨國外學者來臺費用。

1. 研究人力費：

（1）專任助理人員、兼任助理人員及臨時工依本部補助專題研究計畫助理人員約用注意事項之規定辦理約用及核發各項費用。

（2）研究主持費：依經費核定清單所列標準按月核發。

（3）博士後研究人員費用：依本部補助延攬客座科技人才作業要點及有關規定辦理。

2. 耗材、物品、圖書及雜項費用：依研究計畫實際需要及政府有關法令規定之標準核實列支。

3. 國外學者來臺費用：依本部補助國外學者專家來臺從事科技合作研究活動支付費用最高標準表辦理。

（二）研究設備費：依經費核定清單所核定之設備，在核定經費限額內核實列支。

（三）國外差旅費：依經費核定清單所核定之出國種類，在核定經費限額內依行政院訂頒之中央各機關（含事業機構）派赴國外進修、研究、實習人員補助項目及數額表、國外出差旅費報支要點規定之標準覈實報支。

（四）管理費：為執行機構配合執行研究計畫所需之費用，由執行機構統籌支用，且不得違反政府相關規定。

各補助項目之支用應於計畫執行期間內支出；一次核給多年期（同一計畫編號）者，於計畫執行期間，各年度計畫經費清單核列之項目，執行機構得因研究計畫需要，逕行依其內部行政程序於該補助項目內跨年度調整支用。

II. The approved budget for a research project shall be administered according to pertinent regulations, the project contract, and the checklist of granted budget items in the categories of general operating expenses, research equipment expenses, overseas travel allowance, and administration fees. Meanwhile, applications for subsidized expenses shall be signed for approval by the principal investigator before they can be reimbursed.

(I) General operating expenses: General operating expenses include personnel expenses, consumables, non-consumables, books and miscellaneous expenses, and allowance for visiting foreign scholars.

1. Personnel expenses:

(1) Full-time and part-time assistants and temporary workers: To be employed and paid according to *MOST Notes on the Employment of Research Project Assistants*.

(2) Allowance for the principal investigator: To be disbursed on a monthly basis in accordance with the approved budget.

(3) Payment for post-doctoral research fellows: To be processed in accordance with *MOST Operating Directions for Recruiting Science and Technology Talents* and other pertinent regulations.

2. Consumables, non-consumables, books, and miscellaneous expenses:

To be paid for in accordance with the actual needs of the research project and the standards stipulated by pertinent government regulations.

3. Fees for visiting foreign scholars: To be reimbursed in accordance with the Table of Fees for Visiting Foreign Scholars Involved in Science and Technological Collaboration Research (at the highest rate).

(II) Research equipment expenses:

Expenses for equipment approved on the designated list for the research project shall be paid for within the budget limit.

(III) Overseas travel expenses:

Overseas travel that meets with the designated list of research purposes such as advanced study, research, and subsidized internship projects shall be reimbursed within the budget limit after review in accordance with pertinent regulations promulgated by the Executive Yuan for personnel of central government agencies (including institutions) traveling overseas. An application for reimbursement of overseas travel expenses in a designated report shall be submitted for verification and approval in accordance with the Amount and Item Table for the Aids of Study, Research or Practice Oversea Delegated by Central Government Agency and Enterprise and the Directions for the Overseas Travel Allowance Disbursement.

(IV) Administration fees:

Administration fee refer to the expenses required for the research-conducting institution to

administer the execution of the research project. The administration fee shall be planned and spent by the research-conducting institution without violating relevant government regulations.

The expenditures on various subsidized items shall be made during the period of project execution. For approved budgets that span multiple years (with the same project number), the research-conducting institution shall refer to its internal administrative procedures to make split-year adjustments for the subsidized items depending on the needs of the project for items that have been approved for subsidy in the annual budget.

三、原未核給之補助項目（業務費、研究設備費、國外差旅費），於計畫執行期間經檢討確為研究計畫需要者，執行機構應事先報經本部同意增列，所需經費由其他補助項目的流用。但增列研究設備費項目，其經費額度在新臺幣五萬元以下者，執行機構得依內部行政程序辦理，免報本部。

同一補助項目內之支出用途於計畫執行期間經檢討確為研究計畫需要，執行機構得逕依其內部行政程序辦理變更，所需經費於該補助項目項下調整。但計畫內核有博士後研究人員費用者，如有賸餘不得調整至其他用途。依前項規定辦理研究設備費變更者，其變更之設備單價達新臺幣五十萬元以上者，須於本部線上系統登錄。

執行機構應於計畫結束辦理經費結報時，併同將該計畫依前二項規定辦理變更之支出用途及經費，全部彙整函報本部備查。

任一補助項目經費如因研究計畫需要，須與其他補助項目互相流用時，執行機構得依內部行政程序辦理及完備申請與審核之紀錄以備查考；但國外差旅費累計流出或流入超過計畫全程該項目原核定金額百分之五十者，執行機構須敘明理由報經本部同意，始得流用，除特殊情形外，應事先為之。因研究計畫需要，執行機構須敘明理由報經本部同意始得追加經費，除特殊情形外，應事先為之。

管理費不得自其他補助項目流入。

經費流用以同一研究計畫為限，不同研究計畫間，不得相互流用。

III. For any items under the subsidy categories of general operating expenses, research equipment fees, overseas travel expenses, which were not originally approved in the project budget but later reviewed and found to be necessary during the execution of the project, the research-conducting institution shall report to MOST for approval on the addition of said items, which shall be funded from the approved budget for other subsidized items. However, for an additional research equipment fee that falls within a NT\$50,000 budget limit, the research-conducting institution may process the additional fee in accordance with its internal administrative procedures without submitting a report to MOST.

Should any expenditure for an item under a specific subsidy category be found and reviewed to be necessary during the project, the research-conducting institution may make relevant changes in accordance with its internal administrative procedures by adjusting the approved budget under the category of the item in question. However, any remaining sum of the

approved budget for payment for post-doctoral research fellows shall not be adjusted to cover other purposes. According to the preceding rule, the research-conducting institution intending to change the amount allotted to research equipment expenses with a single unit price on said equipment exceeding NT\$500,000 shall register the amount of the equipment on MOST's online system.

At the end of a project, when the research-conducting institution is processing its expenditure report, any changes made to the purpose/amount of subsidized items for the project, as mentioned in the previous two rules, shall be duly compiled into the final report, which shall be submitted to MOST for reference purposes.

If the project requires the fund of any subsidized item to be transferred to another subsidized item, the research-conducting institution may handle the accounting with its application review records in accordance with its internal administrative procedures. However, should the accumulated inflow or outflow amount for the subsidized item of overseas travel expenses exceed 50% of the original approved amount, the research-conducting institution shall state the reason and submit a report to MOST for approval before the transfer can be made. Except under special circumstances, prior approval of such transfer is required from MOST.

If the project requires additional funding, the research-conducting institution shall specify the reason in a report to MOST for approval before the funding is granted. Except under special circumstance, prior approval of additional funding is required from MOST.

Administration fees shall not be transferred from the approved funds for other subsidized items.

The transfer of funds from one subsidized item to another shall be made within the same research project. No transfer of funds shall be made between different research projects.

四、本部所撥科發基金補助經費（含管理費）不得用作下列各項開支：

- (一)與研究計畫無關之開支或非執行期限內之開支。
- (二)與本部科發基金補助經費無關之任何墊撥款項。
- (三)購買土地或執行機構本身庫存之物資及現有之設備。
- (四)慰勞或餽贈性質之支出。
- (五)交際應酬費用(因研究計畫需要召開會議而逾用餐時間所提供之餐點除外)、罰款、贈款、捐款及各種私人用款。
- (六)建造購買或租賃房舍車輛、房舍及傢俱之修理維護等。

IV. Grants (including administration fees) disbursed by MOST from the NSTD Fund shall not be used to cover the following expenses:

1. Expenses unrelated to the research project or expenses incurred outside of the specified project execution duration.
2. Any advance payments that are not related to the MOST research grant from the NSTD Fund.
3. Purchase of land or existing material resources/equipment in the inventory of the research-conducting institution.
4. Expenses for gratuities or gifts.

5. Expenses for business entertainment (excluding **delayed** meals provided for participants in meetings called for by the project), fines, grants, donations, and other personal expenses.
6. Expenses for the construction/purchase/rental of premises or vehicles, or the repair/maintenance of premises and furniture.

五、執行機構接受本部補助之科學技術研究發展預算辦理科學技術研究發展採購時，應依執行機構內部科學技術研究發展採購作業規定及科學技術研究發展採購監督管理辦法之規定辦理；除我國締結之條約或協定另有規定者外，不適用政府採購法之規定。

執行機構辦理採購案件所收取之廠商違約金或逾期罰款收入、與研究計畫有關之其他收入應繳回本部。

V. Any procurement made by the research-conducting institution using subsidies from MOST grants with the purpose of facilitating scientific/technological research development shall be implemented in accordance with the research-conducting institution's internal procedure for scientific and technological purchasing and Regulations Governing Procurements for Scientific and Technological Research and Development. Unless otherwise prescribed by any treaty or agreement to which this nation is a party, such procurement for a project under a scientific and technological research and development budget shall not be subject to the regulation of the Government Procurement Act.

The research-conducting institution is obligated to remit any incomes it has received from procurements (i.e., penalties for breach of contract by suppliers or penalties for late delivery) and the research project itself to MOST.

六、經費請領應依下列規定辦理：

(一)各執行機構接獲本部核定通知函，應請計畫主持人至本部網站線上簽署專題研究計畫執行同意書並儘速於一個月或規定之期限內，依撥款期別檢附下列文件辦理簽約撥款事宜：

1. 第一期或全期款應檢具領款收據、專題研究計畫補助合約書及請款明細表各一份。
2. 第二期款應檢具領款收據及請款明細表各一份。

(二)一次核給多年期（同一計畫編號）者之次年度經費撥款方式：

1. 每一年經費均分二期撥款，次年度經費之分期撥款金額，須俟計畫主持人依規定期限至本部網站線上繳交期中進度報告並經本部審查及確認後，通知執行機構依規定處理。
2. 每一計畫已撥付款之支用百分比（實支金額/已撥付金額）須達百分之七十以上，或未達百分之七十已敘明原因經本部同意者，始得請撥下一年計畫經費。執行機構請撥次年度計畫經費之第一期款時，須檢附每一計畫已撥付款之支用明細報告表（格式同經費收支明細報告表）送本部。

(三)執行機構如延遲或因故未辦理簽約撥款者，為避免影響該研究計畫之

執行時效，在不影響已撥款且正在執行中之研究計畫各項款項之付款情況下，得由執行機構於專戶存款戶先行周轉部分款項以支應急需。

VI. The collection of funds from the grant shall be administered in accordance with the following regulations:

1. Upon receiving the approval notification letter from MOST, each research-conducting institution shall request the principal investigator go to the MOST website to sign the research project execution agreement, and the institution shall attach the designated documents for appropriation within a month (or within the prescribed time limit), as specified below:
 - (1) The receipt for the disbursement of the 1st installment or full installment showing the funds have been received, the research project subsidy contract, and a detailed list of requisitions.
 - (2) The receipt for the disbursement of the 2nd installment showing the funds have been received and a detailed list of requisitions.
2. For approved budgets that span multiple years (with the same project number), annual funds will be disbursed in the following way:
 - (1) The annual funds will be disbursed over two periods. The amount of funds to be disbursed for each period in the subsequent year shall be reported by the research-conducting institution before the specified deadline after the principal investigator completes submission of the mid-term report on the MOST's website, which shall be reviewed and verified by MOST.
 - (2) For each project, the percentage of expenditure of disbursed funds (i.e., actual expenditure/amount disbursed) must exceed 70%. Should the percentage fall below 70%, the principal investigator must report to MOST regarding the reason and obtain MOST's consent in order to apply for the budget for the subsequent year.

When the research-conducting institution applies for the disbursement of the 1st installment for the subsequent year, it must submit a list of Revenue and Expenditure for each disbursement that has been made (same format as the budget statement) to MOST.
3. Should the research-conducting institution fail to complete the signing process for disbursement due to delay or other reasons, in order to prevent the research project from being delayed, the research-conducting institution shall cover a portion of the disbursement by remitting the amount to the designated account under the premise that no impact will be made to the payment of other ongoing research projects.

七、執行機構如擬轉撥研究計畫部分經費至共同主持人任職之機構執行時，須事先報經本部同意，始得轉撥。轉撥經費所購置之研究設備得列入共同主持人任職機構之財產帳。計畫執行結束時，共同主持人任職機構須將已支用經費原始憑證按補助項目別分類整理並裝訂成冊，連同收支明細報告表函送執行機構彙整，如有賸餘款或未支用款，則一併繳回執行機構，執行機構將該研究計畫全部支出原始憑證彙整後造具收支明細報告表，計畫主持人須於收支明

細報告表簽章，以瞭解該計畫全部經費支用情形。

VII. Should a research-conducting institution intend to transfer a portion of project funds to a co-host institution, said institution must first obtain the consent of MOST before the transfer can be made. Research equipment purchased by the co-host institution must be listed as an asset belonging to the institution. Upon the conclusion of the project, the receiving institution shall create a binder consisting of original copies of receipts for various expenditures under different subsidy categories and submit the binder along with a receipt and disbursement statement to the research-conducting institution for further compilation. In the event of a surplus or unused funds, the surplus/unused funds shall be remitted to the research-conducting institution, which shall compile all original receipts and documents of all expenses for the research project in order to generate a final receipt and disbursement statement to be signed by the principal investigator as a detailed account of all expenses relating to the project.

八、執行機構於收到本部科發基金補助經費，應依規定專戶存儲，不得交由私人保管，所有研究計畫有關開支，均應由專戶存款內**直接支付收款人**。執行機構對科發基金補助款項，應設立專帳處理；至少應設置現金出納簿（序時帳）、總分類帳及明細分類帳等三種帳冊紀錄；其中管理費應與其他單位之管理費分開處理，以供查核。

VIII. Upon receiving the grant from MOST, the research-conducting institution shall deposit the grant in the designated account and may not transfer the money to any individual for private custody. Payments for all expenses relating to the research project shall be made directly to the recipient from the designated account. The research-conducting institution shall create a dedicated account to handle and manage subsidies from the National Science and Technology Development Fund, with at least three separate account books including a cash book (with chronological entries), a general ledger and a detailed ledger. In addition, administration fees shall be handled separately from the administrative fee of other units for reference and review purposes.

九、各研究計畫經費如有結餘者，應如數繳回。

已實施校務基金制度之學校、國立社教機構作業基金之機構及中央研究院，結餘款得免繳回，依相關規定辦理支用。但其核定應購置設備品項、出國種類未依規定辦理流用及變更，且未動支者，應將款項繳回本部。

IX. Should a project end up with a remaining balance, the balance shall be remitted to MOST in full. Schools that have implemented a campus fund system(such as a National University Endowment Fund Establishment), institutions operating under the national social education operating fund and Academia Sinica are exempted from having to remit the balance of their research projects to MOST and may use the balance for various expenses in accordance with pertinent regulations. However, funds previously allocated for equipment purchase or overseas travel that have not been transferred, changed or used for other expenses according to related regulations shall be remitted in full to MOST.

十、計畫於全程計畫執行期滿後三個月內，依規定辦理經費結報。但一次核給多年期（同一計畫編號）之研究計畫，其原始憑證如未實施就地查核者，執行機構每年得將當年度已支用經費之原始憑證，先行送本部辦理結報。管理費均應檢附原始憑證結報，如原始憑證不能分割，且補助計畫件數眾多，依政府支出憑證處理要點規定，造具支出分攤表確有困難者，得按實際支用金額以自行收納款項統一收據或符合政府支出憑證處理要點規定之收款收據結報。

X. For research projects that have concluded, the research-conducting institution is required to report on the grant funds within three (3) months of the project's conclusion. However, for approved budgets that span multiple years (with the same project number), if the original copies of substantiating documentation have yet to be verified locally, the research-conducting institution may submit the original copies of substantiating documents of expenses for the current year to MOST to be finalized. Administration fees may only be finalized with corresponding original copies of substantiating documents. If the documentation cannot be split into multiple copies or if it involves multiple subsidized projects making the compilation of an expenditure allocation table difficult, as per Guidelines on Processing Original Documents of Payment, the research-conducting institution may issue a uniform invoice based on the actual amount spent or submit an invoice that is compliant with the Guidelines on Processing Original Documents of Payment in order to report on the grant.

十一、其他注意事項如下：

- (一)執行機構應建立內部控制制度並落實執行。
- (二)購置之設備，除依本部合約規定辦理外，均應依行政院頒布之財物標準分類規定列入執行機構之財產帳。
- (三)執行機構對於本部科發基金補助研究計畫款項之支付，應依政府支出憑證處理要點規定辦理，並取得原始憑證（如發票、收據等）。各項支出原始憑證經本部查核，如有未依補助用途支用或浮報、虛報等情事，依本部補助專題研究計畫作業要點規定辦理。
- (四)執行機構有下列情形之一者，本部得視情節輕重追繳補助經費、於執行機構下期計畫撥款項內扣除或酌予降低管理費補助比率：
 1. 辦理經費結報未依本部規定將支出憑證分類整理並按補助項目之順序裝訂成冊。
 2. 各項支出未能加強內部查核。
 3. 未責成專責單位辦理補（獎）助事項相關業務或業務承辦人更換時未辦理業務交接造成本部困擾。
 4. 未能配合本部實施原始憑證就地查核。
 5. 未依其內部行政程序辦理支出用途之變更。
 6. 經費支出與計畫相關性之審核過於浮濫。
 7. 違反第四點之規定。

8. 其他未能配合本部各項補(獎)助項目之申請、執行及管理情事。
- (五) 本經費處理原則所列各項由執行機構依內部程序辦理或由執行機構報經本部同意之相關文件均應附於支出原始憑證內，以憑核銷。
- (六) 其他未規定事項，應依專題研究計畫補助合約書與執行同意書及政府有關規定辦理。

XI. Other terms:

1. The research-conducting institution shall establish and implement relevant internal control systems duly.
2. Any equipment purchase for the purpose of research projects shall be made in accordance with MOST's contract and be incorporated into the research-conducting institution's property ledger in accordance with the Property Standard Classification Regulation promulgated by the Executive Yuan.
3. Payment of the research-conducting institution's funds for the **NSTD** grant research project shall be made in accordance with Guidelines on Processing Original Documents of Payment, making original copies of substantiating documentation (i.e., **GUI**, receipts) available. All original copies of documents related to expenditures shall be subject to review by MOST and any instance of expenditure for purposes not related to the project, inflated figures or false claims shall be handled by MOST in accordance with regulations.
4. Should a research-conducting institution commit any of the following acts, MOST may recover subsidies from the institution in question, according to the severity of the offense, by deducting from the subsidy for the subsequent installment for the institution or by reducing the ratio appropriated to administrative fees:
 - (1) Failure to sort and compile documentation of expenditures in accordance with the required classifications into a binder as specified by MOST;
 - (2) Failure to comply with an internal audit on various expenses;
 - (3) Failure to establish a designated unit to process relevant affairs regarding the subsidy (grant) or failure of the personnel in charge to perform proper handover of affairs in personnel transfer, resulting in redundant complications for MOST;
 - (4) Failure to perform local verification of original copies of expenditure documentation as required by MOST;
 - (5) Failure to follow relevant internal administrative procedure in changing the purpose of expenditures;
 - (6) Impetuous reviews of budget spending and their relevance to the project;
 - (7) Violation of Point 4 regulations; or
 - (8) Other instances of failure to comply with MOST in affairs of subsidy (grant) application, execution, and administration.
5. All relevant items covered in this principle of fund-handling by research-conducting institutions in accordance with their internal procedures and relevant documentation submitted to MOST for approval shall be appended to corresponding original copies of documents of expenditure in order to be written off.

6. The research project grant agreement, research project execution agreement and pertinent government regulations shall apply *mutatis mutandis* to matters not covered in the Principles.

Translator's note:

These Principles were translated from the original Chinese, with reference to *MOST Principles for Handling Research Project Grants* (rectified per MOST Doc. No. 1040075090 issued on October 16, 2015) and *Operation Guidelines for MOST Research Project Grants* (rectified per MOST Letter No. 1060075567 issued on September 30, 2017). In the event of any discrepancies between the two versions, the Chinese always takes precedence.