


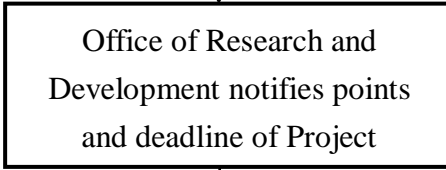
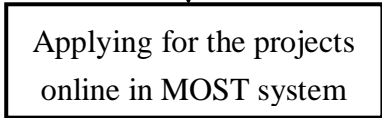
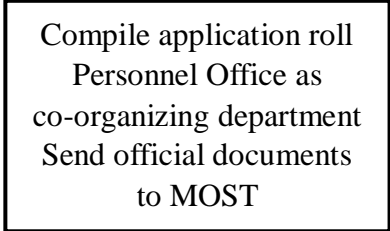
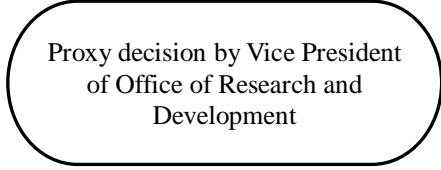
## **NTNU Working Procedure on MOST Subsidy for Research Project**

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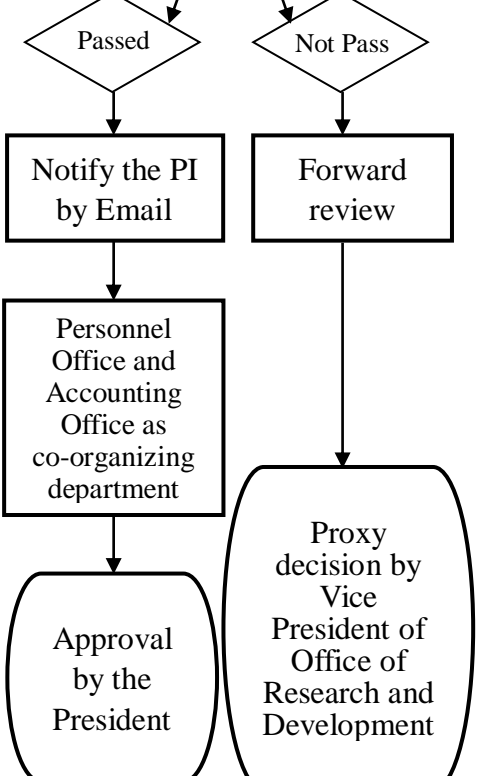
Executive Organizer: National Taiwan Normal University Office of Research and  
Development Division of Academic Research Promotion and Coordination

Tabulated Date: February 25, 2020

## I、Project Application

Competent Authority	Working Procedure	Working Content
Ministry of Science and Technology	 <pre> graph TD     A{{MOST notifies Project Request Apply online}} --&gt; B[Office of Research and Development notifies points and deadline of Project]     B --&gt; C[Applying for the projects online in MOST system]     C --&gt; D[/Print the application roll/]     D --&gt; E[Compile application roll Personnel Office as co-organizing department Send official documents to MOST]     E --&gt; F([Proxy decision by Vice President of Office of Research and Development])                     </pre>	<ol style="list-style-type: none"> <li>1. MOST sends an official document.</li> <li>2. MOST website notice.</li> </ol>
Office of Research and Development		<ol style="list-style-type: none"> <li>1. NTNU official document system / electrical billboard.</li> <li>2. Office of Research and Development website / R&amp;D Newsletter</li> </ol>
Applicant		<ol style="list-style-type: none"> <li>1. In order to reserve administrative processing time, the principles about MOST set time of submission and NTNU application deadline are the followings:             <ol style="list-style-type: none"> <li>(1) If MOST sets the online submission time (including suggested time) and school submission time, application deadline for NTNU is the online submission time set by MOST.</li> <li>(2) If MOST only sets the school submission time (not limited to postmark date, submitting date, and delivering date), application deadline for NTNU is three working days before the date set by MOST. (For example, if the deadline set by MOST is July 31, and then the deadline for NTNU is July 28).</li> <li>(3) For different natures of project request, the deadline for NTNU is based on the notice of each case.</li> </ol> </li> <li>2. Make sure to notify Department Case Officer after submitting the application online.</li> </ol>
Department Case Officer		<ol style="list-style-type: none"> <li>1. Log in to MOST website [R&amp;D Institution Administrative Personnel] to confirm online and preview and print the roll (proof copy).</li> <li>2. Submit to Office of Research and Development with the approval and seal by department supervisor.</li> </ol>
Office of Research and Development		<p>Submit to Personnel Office for Co-organizing Department to confirm that the application qualification comply with the regulations of MOST principal investigator.</p>

## II 、 Project Approval

Competent Authority	Working Procedure	Working Content
Ministry of Science and Technology	<div style="border: 1px solid black; padding: 5px; text-align: center;">MOST replies the review result</div>	MOST sent an official document for notification.
Office of Research and Development	 <pre> graph TD     A[MOST replies the review result] --&gt; B{Passed}     A --&gt; C{Not Pass}     B --&gt; D[Notify the PI by Email]     C --&gt; E[Forward review]     D --&gt; F[Personnel Office and Accounting Office as co-organizing department]     F --&gt; G([Approval by the President])     E --&gt; H([Proxy decision by Vice President of Office of Research and Development])         </pre>	<ol style="list-style-type: none"> <li>1. Principal investigator of the passed project shall sign the “<b>implementation agreement</b>” on MOST web <b>online</b> (no need to print out).</li> <li>2. Office of Research and Development submits MOST project approval list to Accounting Office for setting project numbers in the accounting system.</li> </ol>

### III · Project Contract & Claim Reimbursement and Disbursement

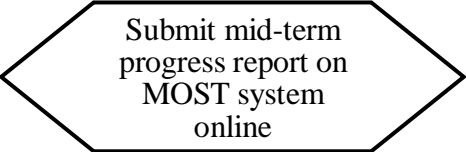
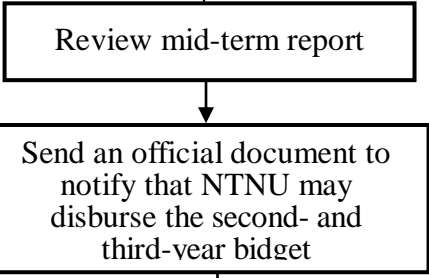
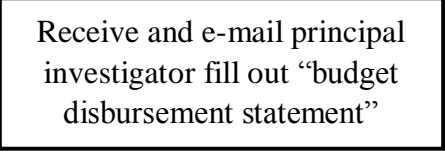
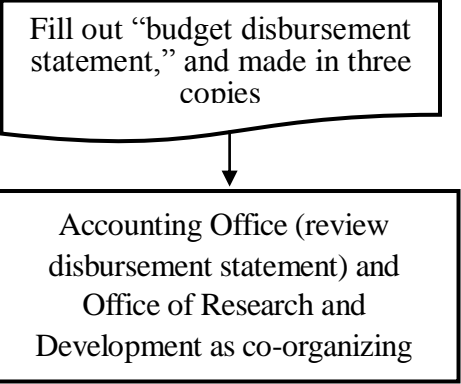
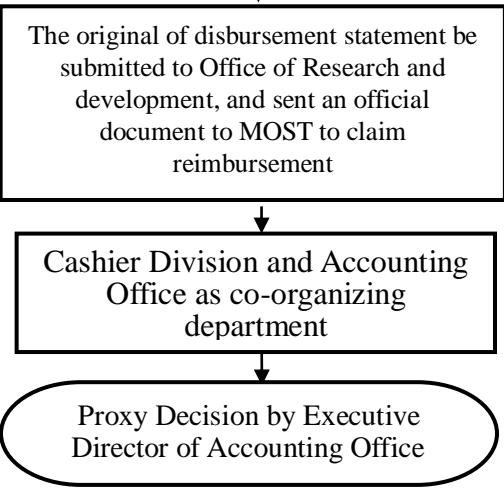
#### i. Contract and Reimbursement for the First-Year Project

Competent Authority	Working Procedure	Working Content
Office of Research and Development	<pre> graph TD     A1["(Term 1) 1. Subsidy contract 2. Reimbursement statement"] --&gt; B["Cashier Division (invoice receipt) and Accounting Office as co-organizing departments"]     A2["(Term 1) 1. Reimbursement statement"] --&gt; B     B --&gt; C("Approval by the President")     B --&gt; D("Proxy Decision by Executive Director of Accounting Office")         </pre>	If there's no contract, Executive Director of Accounting Office will make the proxy decision

#### ii. Disbursement

Competent Authority	Working Procedure	Working Content
Ministry of Science and Technology	<pre> graph TD     A["MOST disburse by the notice of office document"] --&gt; B["Cashier Division and Accounting Office as co-organizing departments"]     B --&gt; C("Proxy Decision by Executive Director of Accounting Office")         </pre>	
Office of Research and Development		Accounting Office enters account

**iii. Multi-Year Research Project- Reimbursement for the Second and Third Year**

Competent Authority	Working Procedure	Working Content
Principal Investigator		<p><b><u>Upload mid-term progress report two months before the expiry of the implementation term</u></b> of each project (according to the regulated time on the approval list, usually in the late May).</p>
Ministry of Science and Technology		<ol style="list-style-type: none"> <li>1. After MOST reviews and confirms the mid-term progress report, an official document will be sent to NTNU to disburse the next year budget.</li> <li>2. If principal investigator does not submit mid-term progress report as the regulation MOST may terminate the project at any time.</li> </ol>
Office of Research and Development		<p>“Budget disbursement statement” (for multi-year project to claim reimbursement) <b>[Form 1]</b> (please download from <a href="#">Office of R&amp;D Website/Form Download/MOST Project Form</a>)</p>
Principal Investigator		<ol style="list-style-type: none"> <li>1. The use percentage (in-paid amount/disbursed amount) of the amount of the disbursement shall reach more than 70%.</li> <li>2. Fill out the disbursement statement and make in three copies, and submit to Accounting Office for review.</li> <li>3. After sealing, one for Office of R&amp;D, one for Accounting Office, and the other for the application.</li> </ol>
Office of Research and Development		

Form 1: MOST Subsidy for Research Project Budget Use Statement (for multi-year project to claim reimbursement) (2020.02.25)

**iv. Advanced Use for Multi-Year Project Budget**

Competent Authority	Working Procedure	Working Content
Principal Investigator		For the approval of multi-year project (same project number), the items in the project budget list for each year shall be filled out “MOST Multi-Year Project Budget for Advanced Use Application” [Form 2] for research need during the implementation term. The application is made in three copies and amend the use cross-yearly in the subsidy items.
Department Supervisor		Sealed by department supervisor.
Office of Research and Development		Submitted to Office of R&D for approval.
Accounting Office		One for the application, one for Office of R&D, and the other for Accounting Office.

Form 2: MOST Multi-Year Project Budget for Advanced Use Application (2019.05.16)

#### **IV 、 Application for Recruitment, Resignation, and In-Service Certificate of Assistant Personnel**

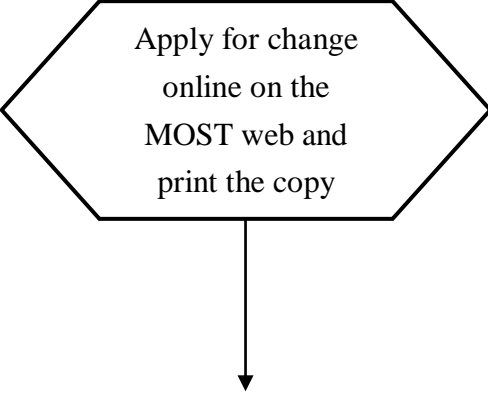
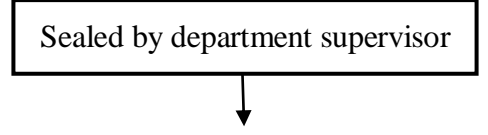
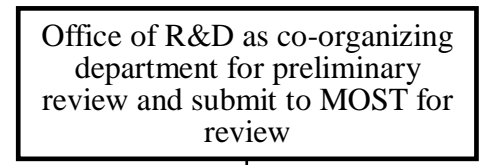
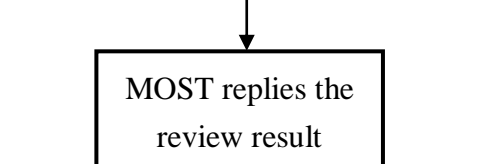
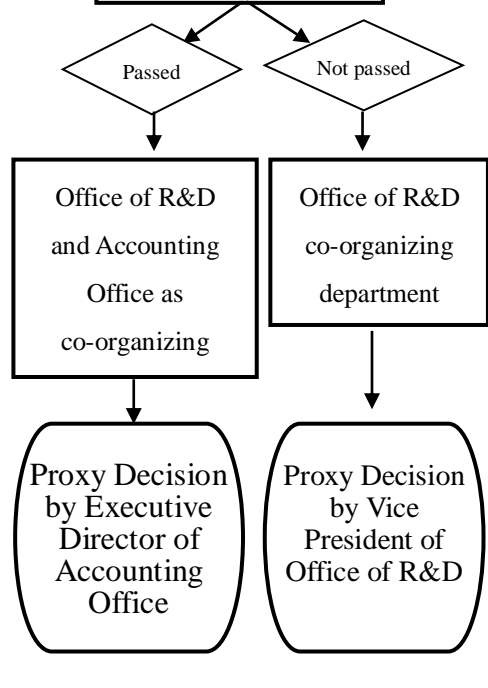
- i. Handled in accordance with “MOST Subsidy for Research Project Contract-Based Assistant Personnel Precautions.”
- ii. For procedure and forms, please see [Personnel Office website: appointment and removal/cooperative education personnel](#) for details.

#### **V 、 Budget Reimbursement**

- i. Handled in accordance with “MOST Subsidy for Research Project Working Points” and “MOST Subsidy for Research Project Budget Management Principles.”
- ii. For procedure and forms, please see [Accounting Office website: budget reimbursement notice/project budget reimbursement](#).

## VI · Project Change

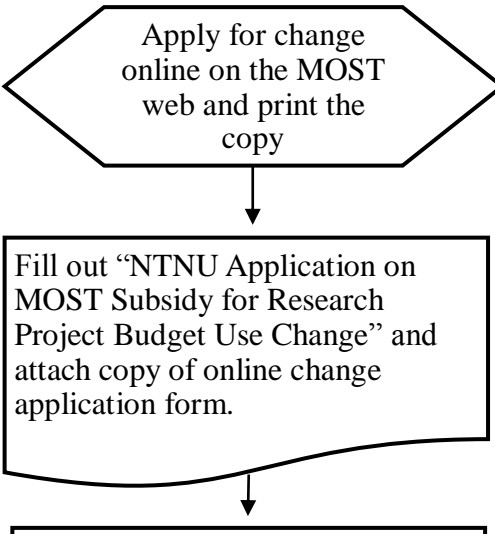
### i. Review Authority that Belongs to “MOST”

Competent Authority	Working Procedure	Working Content
Principal Investigator	 <pre> graph TD     A{{Apply for change online on the MOST web and print the copy}} --&gt; B[Sealed by department supervisor]             </pre>	<ol style="list-style-type: none"> <li>In the “performing project” working area, click “<b>changing</b>” icon on the project about to change, and after fill out the change content, save, and “submit,” print the copy (if the upper-left corner of printing page shows “proof copy,” it means it has not submitted yet).</li> <li>Principal investigator signs the copy, and department supervisor seals it.</li> <li>For change procedure, please see “NTNU MOST Project Change Procedure List” [Form 3] for details.</li> </ol>
Department supervisor	 <pre> graph TD     B[Sealed by department supervisor] --&gt; C[Office of R&amp;D as co-organizing department for preliminary review and submit to MOST for review]             </pre>	Approval by department supervisor.
Office of Research and Development	 <pre> graph TD     C[Office of R&amp;D as co-organizing department for preliminary review and submit to MOST for review] --&gt; D[MOST replies the review result]             </pre>	
Ministry of Science and Technology	 <pre> graph TD     D[MOST replies the review result] --&gt; E{Passed}     D --&gt; F{Not passed}             </pre>	
Department Case Officer	 <pre> graph TD     E{Passed} --&gt; G[Office of R&amp;D and Accounting Office as co-organizing]     F{Not passed} --&gt; H[Office of R&amp;D co-organizing department]     G --&gt; I([Proxy Decision by Executive Director of Accounting Office])     H --&gt; J([Proxy Decision by Vice President of Office of R&amp;D])             </pre>	<p>Principal investigator keeps the copy of the approval document from MOST for the following uses:</p> <ol style="list-style-type: none"> <li>Proof documents for claim reimbursement.</li> <li>Fill out “MOST subsidy for Research Project Budget Use Change Report” [Form 6] or [Form 7].</li> </ol>

Form 3: NTNU MOST Project Change Procedure List (2019.03.29)

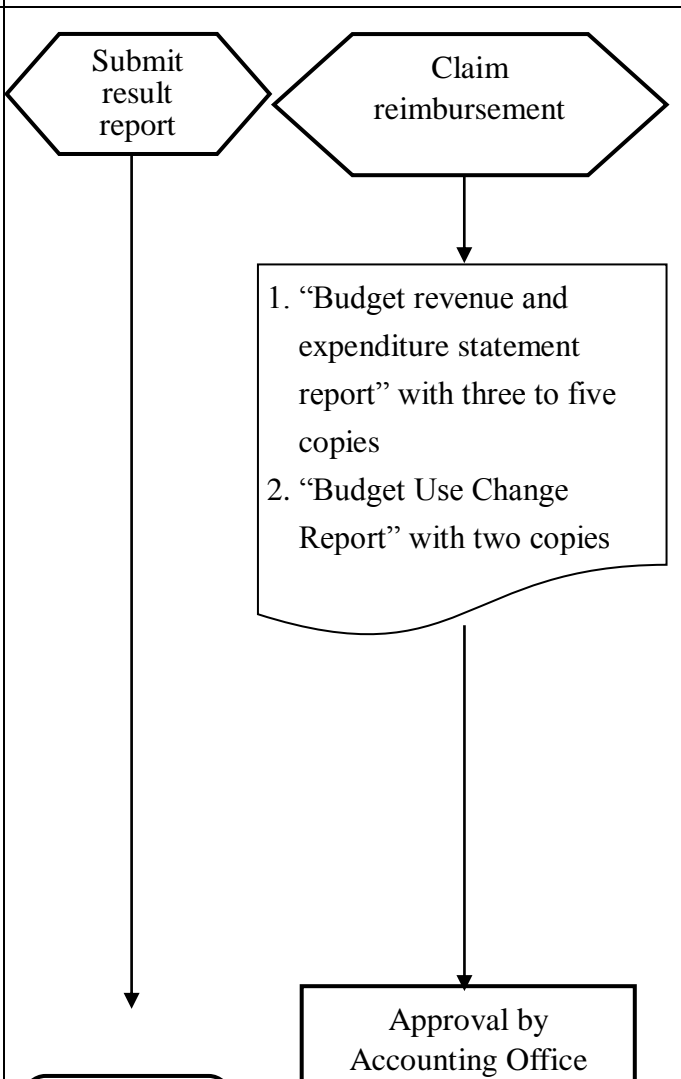


**ii. Review Authority that Belongs to “Executive Institution”**

Competent Authority	Working Procedure	Working Content
Principal Investigator	 <pre> graph TD     A{{Apply for change online on the MOST web and print the copy}} --&gt; B[Fill out "NTNU Application on MOST Subsidy for Research Project Budget Use Change" and attach copy of online change application form.]             </pre>	<ol style="list-style-type: none"> <li>1. In the “performing project” working area, click <b>【changing】</b> for the project about to change, and after fill out the change content, save, and “submit,” print the copy (if the upper-left corner of printing page shows “proof copy,” it means it has not submitted yet).</li> <li>2. Fill out “<b><u>NTNU Application on MOST Subsidy for Research Project Budget Use Change</u></b>” [Form 4] and attach copy of online change application form.</li> <li>3. For change procedure, please see “NTNU MOST Project Change Procedure List” [Form 3] for details.</li> </ol>
Department supervisor	Sealed by department supervisor	Approval by department supervisor.
Accounting Office	Review by NTNU	Co-organizing department: Accounting Office
Affiliated first-level department supervisor	Proxy decision by affiliated first-level department	Proxy decision by affiliated first-level department (such as department dean, school-level center executive director, administration department first-level supervisor)
Principal Investigator	Original copy: submit to Accounting Office	<ol style="list-style-type: none"> <li>1. Original copy (including attachment) through approval shall submit to Accounting Office for archive.</li> <li>2. Copy shall be kept by the principal investigator and for the following uses: (1) Proof documents for claim reimbursement, (2) Fill out “MOST subsidy for Research Project Budget Use Change Report” [Form 6] or [Form 7].</li> </ol>

Form 4: NTNU Application on MOST Subsidy for Research Project Budget Use Change (2018.10.22)

## VII · Project Closing

Competent Authority	Working Procedure	Working Content
Principal Investigator	 <pre> graph TD     A{{Submit result report}} --&gt; B{{Claim reimbursement}}     A --&gt; C([Reviewed by MOST directly])     B --&gt; D["1. 'Budget revenue and expenditure statement report' with three to five copies 2. 'Budget Use Change Report' with two copies"]     D --&gt; E[Approval by Accounting Office]     E --&gt; F["【no surplus】 Send an official document for closing report"]     E --&gt; G["【with surplus】 Cashier Division as co-organizing department and issue a check"]     F --&gt; H([Approval by the President])     G --&gt; H     </pre>	<p><b>Three months</b> from the expiry date of performing term , please go to MOST web, and click 【report submission】 and 【budget reimbursement】 for the project about to change in the “performing project” working area.</p> <ol style="list-style-type: none"> <li>1. result report: review by MOST after uploading</li> <li>2. Budget reimbursement:             <ol style="list-style-type: none"> <li>(1) print out “Budget revenue and expenditure statement report” [Form 5] with 3 to 5 copies (for submission: no surplus - 3 copies; with surplus for MOST - 4 copies; with surplus for administrative fund - 4 copies; part for MOST and part for administrative fund – 5 copies.</li> <li>(2) Fill out “MOST subsidy for Research Project Budget Use Change Report” [Form 6] or [Form 7] with 2 copies to Accounting Office.</li> </ol> </li> </ol>
Accounting Office		Accounting Office compiles necessary information and submits to MOST for report closing.

Form 5: MOST subsidy for Research Project Budget revenue and expenditure statement report (2020.02.25)

Form 6: MOST subsidy for Research Project Budget Use Change Report (Old version)

Form 7: MOST subsidy for Research Project Budget Use Change Report (applied to the projects with performing date from August 1, 2018) (2018.09.26)

## VIII、Principal investigator Transferring to Other Performing Institution

### i. NTNU New-Hired Teacher: Transfer-In Project

Competent Authority	Working Procedure	Working Content
NTNU new-hired teacher	<pre> graph TD     A{{Apply for transfer online and notify Office of R&amp;D of original in-service agency to handle transfer-out project}} --&gt; B[Send an official document for approval of transferring performing institution]     B --&gt; C[Original in-service agency]     B --&gt; D[NTNU Office of R&amp;D]     C --&gt; E[1. Send an official document to NTNU for transferring the budget and equipment. 2. Department receives the document and notify other departments according to the situations: A. Cashier Division (surplus transferred in) B. Accounting Office (original receipt) C. Property Management Division (equipment transfer)]     D --&gt; F[Receive the copy and make a copy, and then submit to the department. Request the department to notify principal investigator to sign the performing agreement again.]     F --&gt; G[Notify Personnel Office and Accounting Office]     G --&gt; H([Approval by the President])                     </pre>	Online attached information: 1. The copy of letter of appointment from the new in-service institution. 2. Personal basic information form.
Ministry of Science and Technology		
Affiliated department for new-hired teacher / Office of Research and Development, and new-hired teacher	<p>Original in-service agency</p> <pre> graph TD     subgraph Original_in_service_agency [Original in-service agency]         E[1. Send an official document to NTNU for transferring the budget and equipment. 2. Department receives the document and notify other departments according to the situations: A. Cashier Division (surplus transferred in) B. Accounting Office (original receipt) C. Property Management Division (equipment transfer)]     end     subgraph NTNU_Office_of_R_D [NTNU Office of R&amp;D]         F[Receive the copy and make a copy, and then submit to the department. Request the department to notify principal investigator to sign the performing agreement again.]         G[Notify Personnel Office and Accounting Office]         H([Approval by the President])     end     E --&gt; F     F --&gt; G     G --&gt; H                     </pre>	<p>1. Principal investigator of the project transferred in NTNU shall sign the “performing agreement” online on MOST Web again.</p> <p>2. Notify Accounting Office for setting project numbers in the accounting system.</p> <p>Office of R&amp;D handles as another case for contract and reimbursement.</p>

**ii. Teacher Transferring to Other School: Transfer-Out Project**

Competent Authority	Working Procedure	Working Content
Original principal investigator in NTNU		<p>When resigning, the principal investigator shall apply for transferring out the project and attach the information online:</p> <ol style="list-style-type: none"> <li>1. The copy of letter of appointment from the new in-service institution.</li> <li>2. Personal basic information form.</li> </ol>
Ministry of Science and Technology	<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 5px; width: 45%;"> <p>Receive the original copy. If it's the performing project or the new project that already claimed reimbursement:</p> </div> <div style="border: 1px solid black; padding: 5px; width: 45%;"> <p>Notified New in-service agency by the copy of the document</p> </div> </div>	
Original department in NTNU	<div style="border: 1px solid black; padding: 5px;"> <ol style="list-style-type: none"> <li>1. Equipment transfer: send an official document for the approval of MOST and MOE.</li> <li>2. Send an official document to new in-service agency for transferring the budget and equipment, and notify other departments according to the situations:                             <ol style="list-style-type: none"> <li>A. Cashier Division (surplus transferred in)</li> <li>B. Accounting Office (original receipt)</li> <li>C. Property Management Division (equipment transfer)</li> </ol> </li> </ol> </div> <p style="text-align: center;">↓</p> <div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center; width: fit-content; margin: 0 auto;"> <p>Approval by the President</p> </div>	<p>Request Accounting Office transfer the original receipt of the project budget that already claim reimbursement and its revenue and expenditure statement report.</p>

### ✂Relevant Forms

Form 1: MOST Subsidy for Research Project Budget Use Statement (for multi-year project to claim reimbursement) (2020.02.25)

Form 2: MOST Multi-Year Project Budget for Advanced Use Application (2019.05.16)

Form 3: NTNU Changing Procedure List for MOST Project (2019.03.29)

Form 4: NTNU Application on MOST Subsidy for Research Project Budget Use Change (2018.10.22)

Form 5: MOST subsidy for Research Project Budget revenue and expenditure statement report (2020.02.25)

Form 6: MOST subsidy for Research Project Budget Use Change Report (Old version)

Form 7: MOST subsidy for Research Project Budget Use Change Report (apply to projects with performing date started from August 1, 2018) (2018.09.26)

(Forms download: Please go to [Office of R&D Website/Form Download/MOST Project Form](#))

**MOST Subsidy for Research Project Budget Use Statement**  
**(for multi-year project to claim reimbursement)**

The host:

Performing institution:

Project number: MOST

Project name:

Performing term:

Subsidy Items	Amount of Approval list	Received and Paid Amount				Note (Use percentage)	
		received amount	Use Receipt		Paid amount		Surplus
			Starting number	Ending number			
Total							

**Note: 1. The revenue and expenditure statement shall be made in three copies with A4 form, and be submitted to Accounting Office (First Division, Office of R&D (Division of Academic Research Promotion and Coordination), institution supervisor in order for seal. One copy for the principal investigator, one for Office of R&D Division of Academic Research Promotion and Coordination, and the other for Accounting Office for claim reimbursement to MOST.**

**2. For multi-year project which reimburses for the second year budget, please fill out budget use condition of the first year. Therefore, the amount of approval list and each amount are counted as the first year budget. For reimbursing for the second year budget, the amount of approval list and each amount are counted as the first and second year budgets; use percentage is  $\text{paid amount} \div \text{amount of Approval list}$ .**

Lister (principal investigator):

Accounting Supervisor:

Office of R&D:

Department Supervisor:

# MOST Multi-Year Project Budget for Advanced Use Application

(2019.05.16 Amendment)

Filed Date: \_\_\_\_\_ (Y/M/D)

Applicant		Department		Title	
Contact Method	Telephone: (NTNU extension) _____ Email: _____				
Description	Plan to use MOST multi-year project budget in advanced for the following reasons (Project number: _____) <b>(Please attach approval list)</b> Reasons:				
Statement	(I) For the second and third year’s budget of MOST multi-year project, the principal investigator shall upload <b>mid-term progress report</b> according to the regulated time on the approval list, and through the review and confirmation of MOST. Principal investigator may handle afterward matters of reimbursement for the first term budget of the second and third year after fill out “ <b>disbursed payment use statement report</b> ”. I agree that when the use of budget reaches 70%, I will fill out the information as soon as possible for NTNU to claim reimbursement.  (II) If MOST is seeking disgorgement of project budget, principal investigator agrees that the advanced use of the budget will be reimbursed to NTNU.				

Applicant signature:

Department Supervisor:

Office of R&D:

Note: For the approval of multi-year project with same project number, the items in the project budget list for each year shall be filled out the application form for research need during the performing term, and be amended the use cross-yearly in the subsidy items The application form is made in three copies and sealed by department supervisor, and submitted to Office of R&D for approval. One for the application, one for Office of R&D, and the other for Accounting Office.

### NTNU Changing Procedure List for MOST Project

2019.03.29

Change Procedure	Change Content & Limitations		Note	Deliver Department (Reasonable Recognition)	
NTNU Approval	1. <b>Use purpose change</b> in the same subsidy items	operating expenses	(1) consumables, supplies, books and sundry expenses (2) foreign scholars visiting expenses	Accounting Office as co-organizing department	Delivered by affiliated first-level department (such as department dean, school-level center executive director, administration department first-level supervisor)
		equipment purchase	additional or changed expenses, or other expenses		
		overseas travel allowance	personnel, times, location, attended international academic meetings		
	2. <b>Budget Virement</b> (virement between subsidy items)	1. operating expenses, equipment purchase flows (overseas travel allowance virement is not involved in) 2. overseas travel allowance accumulated flow-out $\leq$ 50% and accumulated flow-in $\leq$ 50% 3. accumulated amount of additional equipment purchase (not approved originally) is under NTD 50,000.			
3. <b>Type change</b> for overseas travel allowance	type (undertaking international collaboration and abroad study, attended international academic meeting) change (Office of R&D as co-organizing department)				



	<p>※Note:</p> <p>1. If the change in the preceding provision are applied after the expiry of the project, please provide reasons in detail and specific request for President approval (Office of R&amp;D and Accounting Office as co-organizing departments)</p> <p>2. If the change in the preceding provision cannot be handled by the first-level department supervisor, it shall have specific request for director explanation / recognition in accordance with MOST regulations; If director cannot give explanation / recognition, and then send an official document to MOST to apply for management.</p>		Office of R&D and Accounting Office as co-organizing departments	Delivered by President / Vice President
MOST Review	1. Additional subsidy expenses	(Operating expenses, equipment purchase, and overseas travel allowance) not approved at first, will have virement from other expenses	Preliminary review by Office of R&D	Approval by MOST
	2 Budget virement	overseas travel allowance accumulated flow-out > 50% or accumulated flow-in > 50%		
	3. Others	Executive agency, performing term, host, co-host, project name in Chinese / English, project cancellation / termination, valuable equipment use quota adding, visiting (overseas travel allowance), continual execution after retirement, etc.		

# NTNU Application on MOST Subsidy for Research Project Budget Use Change

(2014.06.10 Amendment)  
 (2016.01.25 Attachment Amendment)  
 (2018.03.31 Amendment)  
 (2018.10.22 Attachment Amendment)

Filled Date: (Y/M/D)

Basic Information	Principal investigator		Department		contact person / contact number		
	Project NO.				NTNU project code		
	Project term	From	to		(Y/M/D)		
	1. <u>Use purpose change</u> in the same subsidy items	operating expenses	<input type="checkbox"/> consumables, supplies, books and sundry expenses ※If additional use purposes <u>directly related to the project</u> are in the “General Expense Items of Form 4-1”, do not need to fill out the change application. However, please write the relevance to the project in the “purpose description” column when claim reimbursement; if there is any dispute over padded information after review, it shall claim reimbursement after approval.				
			<input type="checkbox"/> foreign scholars visiting expenses				
		equipment purchase	<input type="checkbox"/> additional expenses <input type="checkbox"/> changed expenses (original approved items: _____ change to: _____) <input type="checkbox"/> others (equipment that shall be purchased are not applied for virement and change in accordance with regulations and not yet be dealt, the money shall be paid back to MOST)				
	overseas travel allowance		<input type="checkbox"/> participants, times, location, attended international academic meetings				
	2. Budget Virement (virement <u>between subsidy items</u> . For example, from operational expenses to equipment purchase)	<input type="checkbox"/> operating expenses, equipment purchase flows (overseas travel allowance virement is not involved in) <input type="checkbox"/> overseas travel allowance accumulated flow-out $\leq 50\%$ and accumulated flow-in $\leq 50\%$ (Please make Office of R&D as co-organizing department when those who didn't attend international meetings or abroad study after flow-out of overseas travel allowance, or when involving in amendments in MOST abroad report system after flow-in of overseas travel allowance.)					
		<input type="checkbox"/> accumulated amount of additional equipment purchase (not approved originally) is under NTD 50,000.					
	3. <u>Type change</u> for overseas travel allowance	<input type="checkbox"/> type (undertaking international collaboration and abroad study, attended international academic meeting) change ( <b>Office of R&amp;D as co-organizing department</b> )					

Attached Documents	1. Essential documents	<input type="checkbox"/> MOST approval list <input type="checkbox"/> MOST research project online application for change (fill out on MOST online system and “submit.” Print out and attach to the application, do not need to be sealed) <input type="checkbox"/> For “overseas travel allowance” change, please attach: page of original project application for subsidy (only need to attach the page of “changed items” for check, such as international collaboration travel allowance and abroad study travel allowance, and travel allowance for attending international academic meeting)	
	2. Provide if needed	<input type="checkbox"/> Others (brief description): _____	
Seal	1. Principal investigator	3. Office of R&D <small>(only co-organizing if involving in changes and amendments in MOST abroad report system)</small>	5. Proxy decision by first-level department supervisor (department dean or school-level center executive director) (additional note for <b><u>delivered date and seal</u></b> )
	2. Department supervisor	4. Accounting Office	

※The application will return to principal investigator after approval: the original copy (including attachment) please **submit to Accounting Office for the closing**. And please submit one photocopy additionally to Office of R&D for handling if would like to **change the purpose for going abroad**.

※Principal investigator shall photocopy the copy themselves, for proof documents of reimbursement and filling and reporting “MOST subsidy for Research Project Budget Use Change Report.”

※The application only applies to projects that can be entered on “MOST Research Project Online Changing System,” and there are other specific laws and regulations for other projects.



Description	<p>1. The form lists out part of the use purposes in accordance with “MOST Research Project Expenditure Examples” and practical needs.</p> <p>2. If additional use purposes <u>directly related to the project</u> that are listed by the principal investigator is on the form, do not need to fill out the change application. However, please write the relevance to the project in the “purpose description” column when claim reimbursement; if there is any dispute over padded information after review, it shall claim reimbursement after the approval of the President.</p>	
<b>Subsidy Items</b>	<b>Sub Items</b>	<b>Use purpose</b>
Operating Expenses	consumables, supplies, books, sundry expenses	<p><b>Listed in accordance with “MOST Research Project Expenditure Examples”</b></p> <ol style="list-style-type: none"> <li>1. consumables</li> <li>2. Lab chemicals</li> <li>4. information search fees (fee needed for using novel data provided by transmission network or request for information in each exchange system information database)</li> <li>8. equipment maintenance expenses</li> <li>17. Participant gifts, nutrition and transportation expenses</li> <li>18. Registration fee for domestic seminars</li> <li>19. Annual fee or admission fee for domestic or international academic associations</li> <li>20. Paper publication fee (the relevant expenses required for the publication of research results of the research project subsidized by the committee on famous domestic or international academic journals)</li> <li>22. Expert consultation fees or attendance fees for external personnel due to research needs</li> <li>23. Translation and proofreading fees</li> <li>24. board expenses (meals provided after meal time due to the need to hold a meeting for the research project)</li> <li>27. books for research need (whether the purchased books are listed in property is handled in accordance with regulations related to property and non-property in “library laws” and “Standard Classification of Property” by the executive institution)</li> <li>29. Supplies (other than research equipment)</li> <li>30. Printing and photocopying costs</li> <li>31. Stationery</li> <li>32. Paper</li> <li>33. Postage and phone / fax expense</li> <li>34. Domestic travel allowance</li> </ol> <p><b>Listed according to practical needs.</b></p> <ul style="list-style-type: none"> <li>* Service fees / use fees for Cloud storage space</li> <li>* Paper editing fees and publication fees</li> <li>* Review fees for experiment (such as review fees and ethics review fees of The Institutional Review Board)</li> <li>* Education training expenses</li> <li>* Sample analysis and test expenses</li> <li>* experimental material processing fees</li> <li>* Health examination fees</li> </ul>

**※Form 4-2 : Principal investigator shall read the following precautions in detail**

- I、 If application for each change is submitted after the term of the project, please state the reasons in detail and specific request for approval (Office of R&D and Accounting Office as co-organizing departments) with the President.
- II、 If the change cannot be handled by the first-level department supervisor, it shall have specific request for explanation / recognition by the director; if the director cannot give explanation / recognition, and then send an official document to MOST for handling.
- III、 Laws and Regulations Reference
  - A. MOST Subsidy for Research Project Working Points.
  - B. MOST Subsidy for Research Project Budget Management Principles.
  - C. MOST Subsidy for Research Project Assistant Personnel Appointment Precautions.
- IV、 If the items listed in the original project application violate MOST Working Points and other relevant regulations, they cannot be deducted.
- V、 Descriptions for changes of each subsidy expenses
  - A. Operation expenses
    - a. Personnel Expenses
      - i. Hosting fees are proactively reimbursed by MOST, and cannot be flowed in. **(not the authority of executive institution)**
      - ii. Postgraduate researcher expenses and program R&D expenses are **exclusively used for such purposes** and cannot be flown out. The surplus shall be paid back.
    - b. Consumables, supplies, books and sundry expenses
      - i. Verification in accordance with the actual need for research project and standard of government's relevant laws and regulations.
      - ii. Regulated by MOST 2013.09.03 official document (code: 臺會綜二字第1020046943 號書函), due to the need to conduct human subject trials or questionnaire surveys on the implementation of the MOST subsidy for research project, the participants are provided with relevant fees such as participation fee, nutrition fee, testing fee, experimental test fee, questionnaire application fee, etc. The method and related payment standards must be approved by the President in advance (Office of R & D and Accounting Office as co-organizing departments).
    - c. Foreign scholar visiting expenses
      - i. Handle in accordance with "The highest Standard Form on MOST Subsidy for Foreign Scholars Undergoing Technology Cooperation Research Activities Payment."
      - ii. With same reasons and already received subsidy for foreign scholars visiting expenses from other MOST project, its relevant expenses cannot be claimed reimbursement for MOST Subsidy for Research Project.
  - B. Equipment Purchase
    - a. Definition: Unit price is more than NTD 10,000 and the service time is more than two years.
    - b. For accumulated amount of additional equipment purchase under NTD 50,000, submit for review in NTNU; for accumulated amount of equipment purchase flew-in over 50% of the

original approved amount, but its total amount under NTD 50,000, submit for review in NTNU

- c. For unit price of changed equipment purchase more than NTD 500,000, shall enter on MOST online system (as to fill out in MOST changing system).
- d. **Approved equipment that shall be purchased** are not applied for virement and change, the money shall be paid back to MOST.

C. Overseas Travel Allowance

- a. Types are not applied for virement and change in accordance with the regulations and not yet be dealt, the money shall be paid back to MOST.
- b. Types are limited to “implement international collaboration and abroad study,” and “attend international academic meeting.”
- c. If there is visiting needs (including on purpose or stop by) when implementing the project, please apply for individual review to MOST. **(not the authority of executive institution)**
- d. With same reasons and already received other subsidy from MOST (such as Subsidy for domestic scholars attending international academic meeting working guidelines, subsidy for overseas short-term research of science and technology personnel), its relevant overseas expenses cannot be claimed reimbursement in the Research Project.
- e. Due to additional attended international meeting or abroad study times and need to extend execution term with approval of MOST, please make changes in use purpose of overseas travel allowance in accordance with the regulations and follow NTNU procedure.
- f. Regulated by MOST 2015.04.28 official document (code: 科部綜字第 1040028384 號書函), due to transportation renting expenses needed from undergoing experiment, field research, specimen collection overseas or other abroad studies spin-off projects on the implementation of MOST subsidy for research project, principal investigator shall request for approval of MOST before it happened to claim reimbursement.
- g. Regulated by MOST 2015.09.11 official document (code: 科部綜字第 1040065531 號函), due to the trip cancelled for some reasons on the implementation of MOST subsidy for research project to do abroad study and attend international academic meeting overseas, if the paid service charge arose from self-handling and compensation expenses to the commissioned travel agency are actually not made by reason of circumstances to which the party is imputed, it may be claimed for reimbursement with the recognition of NTNU following strict principles. Surplus shall be paid back after the project term and do not have to submit relection reports. (specific request for approval of Office of R&D and Accounting Office, and with approval of the President)

VI、 Budget virement between subsidy expenses

- a. Expenses flowed from “operational expenses” and “equipment purchase: to “overseas travel allowance” shall state the reasons in detail if there is increase in **days** abroad.
- b. If the accumulated amount of flow-out or flow-in of “overseas travel allowance” over 50% of original approved amount of such items, this shall be submitted to MOST for approval of virement. **(not the authority of executive institution)**
- c. If percentage of budget virement is imputed to MOST’s review authority, and applicant has

stated the use purpose in detail when applying for changes on MOST system, and received approval from MOST, the use purpose change is exempted from undergoing NTNU procedure and can follow the content in the online change application (same as additional budget). The following is the example:

- i. For planning to flow-out part of the operational expenses to overseas travel allowance for additional attendance at an international conference. When filling out the online application form, the relevant information such as the name, participants, and location of the conference to be attended has been detailed, and it has been approved by MOST to have virement from operational expenses to overseas travel allowance for attending international conference, and the additional part of attending international conference will be exempted from changing procedures within the school.

VII、 MOST lists “Flexible Use Quota” under operational expenses

- a. The quota is shown by adding a point in the “operation expenses” description column of subsidy expenses in the budget approved list. The scope of use purposes for widening the quota are the transportation fees, board expenses and gifts for reception of foreign guests, or international exchanges that are related to the project, and if there are consistent provisions of the Executive Yuan in relation to the existing laws and regulations among them, except for the items listed in the “Flexible Use Quota Not Restricted and Explained by the Executive Yuan’s Related Regulations” announced by MOST, they shall still be complied with their provisions. (According to MOST 2012.10.26 official document (code: 臺會綜二字第 1010071206 號函))

### **Flexible Use Quota Not Restricted and Explained by the Executive Yuan’s Related Regulations**

(according to MOST 2012.10.26 official document (code: 臺會綜二字第 1010071206 號函))

Executive Yuan Regulations	Description
Article 3 and Provision 2 of Article 9 from “Guidelines for Attendance fees and Remuneration Payment of Agency and School” announced by Executive Yuan 2004.09.30 official document (code: 院授主忠字第 0930006127 號函) are about school personnel of the agency may not claim reimbursement for attendance fees and remuneration.	Personnel from the same executive agency assisting for consultation of meeting related to project research or writing and review of document information, may be paid for the attendance fees, remuneration or review fees with lenient recognition of external experts and scholars.
Provision 2 and 3 of Article 5 from “Guidelines for Reimbursement for Domestic and Foreign Business Trip Allowance” announced by Executive Yuan 2010.02.25 official document	Considering that “urgent official business” is difficult to recognized; for example, the location of field research is remote, midnight overwork and delay of research experiment, limitations of equipment use

<p>(code: 院授主忠字第 0990000995 號函) are about taxi fees cannot be claimed reimbursement except for urgent official business; gas fees, tolls, and parking fees cannot be claimed reimbursement if self-driving.</p>	<p>properties, habitual behavior observation of research , sampling time and other variables, shall be claimed reimbursement in accordance with actual research need.</p>
<p>According to Executive Yuan 2007.02.01 official document (code: 處會三字第 0960000691 號函), agency and school may not purchase postage gift coupons except for holding personnel recreation activities.</p>	<p>To improve the willingness of participants, questionnaire or field research of academic research may provide postage gift coupons as rewards for participants.</p>
<p>Provision 1 of Article 2 from “Regulations for Part-Time Fees and Speech Hourly Fees Payment of Military, Civil Servant and Teacher” announced by Executive Yuan 2007.09.12 official document (code: 院授人給字第 0960063509 號函) are about the payment standard of hourly fee. (interior personnel is NTD 800 per hour, while external personnel is NTD 1,600 per hour)</p>	<p>Personnel from the same executive agency assisting for speeches related to project research which are not imputed to the business of principal investigator, their payment of hourly fees may be paid as external personnel standard with lenient recognition of external experts and scholars.</p>
<p>Rewards regulated by “Highest Standards for Payment of Agency Hiring Foreign Consultants, Experts, and Scholars to Work in Taiwan” announced by Executive Yuan 2004.07.12 official document (code: 院授人給字第 0930063130 號函).</p>	<p>Paid in accordance with standards otherwise established by MOE.</p>

Note: Except for the widened items in this case, for items in the subsidy or commission for research project of agency that cannot be paid shall follow the regulations.

- B. If the principal investigator wants to use the flexible use quota to claim reimbursement, please handle it in accordance with NTNU “Implementation Guidelines for Flexible Use Quota on the Implementation of MOST and MOE Project,” and fill out the “Flexible Use Quota Change Application Form” (Office of R&D and Accounting Office as co-organizing department).



**MOST subsidy for Research Project Budget revenue and expenditure statement report**

Host:

Executive Institution:

Project NO.

Project Name:

Execution Term:

Tabulated Date:

Monetary Unit: NTD

Subsidy Items	Approval Amount	Received and Paid Amount				Note	
		Received amount (A)	Use Receipt		Paid amount (B)		Surplus (C=A-B)
			Starting number	Ending number			
Operational expenses						Flexible use quota: NTD _____; Paid amount: NTD _____	
Equipment purchase							
Overseas travel allowance							
Ta-You Wu Memorial Award							
Management fees							
Total			Academic Fund				

\*If the executive institution reports transferring part of the budget of research project to the in-service institution of co-host, which is approved by MOST, the principal investigator must sign the revenue and expenditure report in accordance with the 7<sup>th</sup> point in MOST Subsidy for **Topic** Research Project Budget Management Principles, in order to understand the full expenditure of the project.

the 7th point of the Fund 's Funding Principles for Fundamental Research Programs provides that the host of the plan must sign the income and expenditure report , In order to understand the full expenditure of the plan.

\*Please check in detail if surplus of subsidy expenses shall be paid back to MOST according to the regulations of each project.

\*Exccetive rate:       %, reasons:

\*NTD       of overseas travel allowance are paid back, and the description of implementation:

**Lister:**

**Review:**

**Accounting Supervisor:**

**Agency Supervisor:**

## MOST subsidy for Research Project Budget Use Change Report

Host:

Executive  
institution:

Project NO.

Project name:

Tabulated date:

Execution term:

Subsidy Items	Approved document number	Approved date	Content of Changes
Operational Expenses			
Equipment Purchase			
Overseas Travel Allowance			

Note: According to the third points of the fourth subparagraph in the Research Project Budget Handle Principles, report on the change of use purpose and funds of the project (such as changes in assistant personnel category under the provision of operational expenses, addition or deletion in foreign scholars of international collaborated research project visiting expenses, changes in equipment purchase, and changes of overseas travel allowance types, etc.). Please briefly state the change approval number, date and content, and when budget reimbursement of the project ends, send an official document to MOST together with revenue and expenditure statement and other documents.

**Lister:**

**Review:**

**Agency Supervisor:**

## MOST subsidy for Research Project Budget Use Change Report

Host:

Executive institution:

Project NO.

Project name:

Tabulated date:

Execution term:

Subsidy Items	Approved document number	Approved date	Content of Changes
Operational Expenses			
Equipment Purchase			
Overseas Travel Allowance			

Note:

1. According to the third points of the fourth subparagraph in the Research Project Budget Handle Principles, report on the change of use purpose and funds of the project (such as the approval of postdoctoral researchers or changes in the recruitment cost, changes in equipment purchase, changes of overseas travel allowance types, etc.). Please briefly state the change approval number, date and content, and when budget reimbursement of the project ends, send an official document to MOST together with revenue and expenditure statement and other documents.
2. Apply to projects with performing date started from August 1, 2018.

**Lister:**

**Review:**

**Agency Supervisor:**