

National Taiwan Normal University Guidelines for Utilization and Change of Contingent Limit of NSTC and MOE Projects

Established by the Second Academic and Administrative Directors Board of the 2014 academic year on October 29, 2014

Amended by the Twelfth Academic and Administrative Directors Meeting on February 15, 2023

I. The National Taiwan Normal University (NTNU) Guidelines for Utilization and Change of Contingent Limit of NSTC and MOE Projects (hereinafter referred to as “the Guidelines”) have been formulated by the National Taiwan Normal University (hereinafter referred to as “the University”) pursuant to the utilization and change of the contingent limits of National Science and Technology Council (NSTC) and Ministry of Education (MOE) projects by said institutions.

II. Applicability

- A. NSTC research projects that include a contingent limit in the approved project budget.
- B. Projects subsidized and commissioned by the MOE that are controlled on the Government Research Bulletin.

III. Limitations on the following expense items related to the project may be relaxed:

- A. Transportation expenditure (taxi fares, fuel costs of personal cars, road and bridge tolls, and parking fees) incurred for actual research for “urgent official duties” that challenging to define for numerous reasons, such as remote location of field surveys, late night overtime work, delays, restrictions on equipment use in experiments, habit observation of research subjects, and sampling time.
- B. Meal or gift expenditure incurred for receiving foreign guests or for international exchange matters.
- C. Postal gift coupons offered to participants to encourage their engagement in questionnaires or field surveys for academic research.
- D. Attendance fees, royalties, or review fees for NTNU personnel (excluding principal investigators, co-principal investigators, and project personnel) invited to attend conferences or to draft or review written documents of research projects they support with their professional knowledge, who may be granted leniency as an external expert or scholar, and paid in accordance with the Directions for Paying Attendance, Writing, and Editing Fees of Central Governments Agency and School.
- E. Hourly remuneration for NTNU personnel (principal investigators, co-principal investigators, and project personnel) who support seminars related to the research project

and who may be granted leniency as an external expert or scholar and paid in accordance with the Table for Lecture Hourly Pay.

- F. Payments to foreign consultants, experts, and scholars during their work in Taiwan shall be in accordance with a separate set of standards established by the MOE. The difference between actual expenses and the standard set forth by the Maximum Remuneration for Foreign Consultants, Experts, and Scholars in Taiwan established by the Executive Yuan shall be calculated as part of the contingent limit.

IV. Usage method

- A. Principal investigators who wish to utilize and change the contingent limits should fill out the National Taiwan Normal University Application Form for Utilization and Change of Contingent Limit of NSTC and MOE Projects and begin making reimbursements only after receiving approval through the University's administrative procedures.
- B. If the item expenditure of the NSTC project to be reimbursed is not listed in a specific subsidized item in the original application form, please register the change to the project budget (purpose change for additional expenditure) on the NSTC online system, attach the online application form for changes to the application documents in the preceding article to complete the change procedure, and report this change in the Report on Compiled Changes in the Purpose/Amount of Subsidized Items of NSTC Research Projects at the end of the project.
- C. If the item expenditure of the MOE project to be reimbursed is not listed in a specific subsidized item in the original application form, please specify the purpose change for additional expenditure in the attached application form to complete the change procedure.
- D. Principal investigators who do not use any of the funds remaining from the contingent limit should fill out the usage status in the application form and apply for budget transfer to the originally approved subsidized item for further use.

V. Account processing

- A. Expenditure should still be processed in accordance with the Management Guidelines for the Disposal of Expenditure Vouchers, and the original vouchers should be attached for verification and reimbursement. Principal investigators shall assume responsibility for the authenticity of the vouchers.
- B. Principal investigators should separately list the actual amount of contingent limit utilized to facilitate the understanding of the usage status.

VI. Usage limitations

- A. The contingent limit may be used only during the project execution period, and no remaining funds shall be retained for future use upon project completion.
- B. The contingent limit shall not be transferred to other institutions for execution.

VII. The Guidelines and any amendments thereto shall be implemented after approval by the Academic and Administrative Directors Meeting.