

國立成功大學高教深耕計畫經費支用補充規定

NCKU Supplementary Regulations Governing the Use of Funds for the Higher Education Sprout Project

一、為有效配置與運用本校高等教育深耕計畫（以下簡稱本計畫）經費，強化資源整合與績效管理，提升計畫推動成效，並依教育部「大專校院高等教育深耕計畫經費使用原則」及「教育部補(捐)助及委辦經費核撥結報作業要點」等相關規定訂定。

1. These regulations are established to ensure the effective allocation and utilization of funds under the Higher Education Sprout Project (hereinafter referred to as “the HESP Project”) of National Cheng Kung University, to strengthen resource integration and performance management, and to enhance the effectiveness of project implementation. These regulations are formulated in accordance with the Ministry of Education’s *Principles for the Use of Funds for the Higher Education Sprout Project* and the *Guidelines for the Disbursement and Settlement of Subsidies, Grants, and Commissioned Funds of the Ministry of Education*, as well as other relevant regulations.

二、高教深耕計畫推動辦公室（以下簡稱深耕辦公室）為本計畫統籌規劃與管考之權責單位，負責資源配置、經費核配、執行控管及績效管理事項。

2. The Higher Education Sprout Project Office (hereinafter referred to as the “HESP Office”) serve as the responsible unit for overall planning and supervision of the HESP Project. It shall be responsible for resource allocation, fund distribution, implementation management, and performance evaluation.

三、經費執行原則：各單位應依學校核定之計畫內容及經費配置辦理，並得分配所屬系所執行或以專案計畫方式推動。各項經費之支用，除另有規定外，應依教育部及本校相關規定辦理，並配合計畫期程執行。

3. Principles for Fund Execution : All units shall implement the HESP Project in accordance with the approved project contents and allocated budgets. Units may assign implementation tasks to their affiliated departments or institutes, or promote them through specific project programs. Unless otherwise specified, all expenditures shall comply with relevant regulations of the Ministry of Education and National Cheng Kung University, and shall be executed within the project implementation period.

四、經費規劃與用途別：各單位應依核配經費妥為規劃，其支用內容應符合教學、研究、國際化、產學合作及校務發展等面向。本計畫經費各用途別之支用範圍，應依教育部及本校相關規定辦理，各項支出必須與計畫內容相合，日後倘經審計部審核剔除，由各單位主管或計畫主持人負責。分述如下：

4. Budget Planning and Categories of Expenditure : All units shall properly plan the use of allocated funds. Expenditures shall align with the objectives of teaching, research, internationalization, industry–academia collaboration, and institutional development. The scope of expenditures for each category of funds under this HESP Project shall comply with relevant regulations of the Ministry of Education and National Cheng Kung University. All expenditures must correspond to the approved project contents. If any expenditure is later disallowed by the National Audit Office, the responsible unit head or project principal investigator shall bear the responsibility. The categories are as follows:

(一)延攬人才費：指依延攬優秀人才相關規定進用計畫所需人事費用。

(1) NCKU Distinguished Scholar Recruitment Expenses : NCKU Distinguished Scholar Recruitment of outstanding talents in accordance with relevant talent recruitment regulations.

(二)人事費：指依專案工作人員進用聘任計畫所需人事費用。

(2)Personnel Expenses : Personnel expenses required for the employment and appointment of project staff in accordance with relevant recruitment procedures.

(三)新聘專任教師薪資：凡為 106 年 8 月起聘之教師，本計畫經費支用於該新聘專任教師薪資包含年終獎金及相關衍生費用，請於填寫經費細項分配表時，依聘用狀況區分第一年新聘及第二年以上續聘科目。

(3)Salary of Newly Recruited Full-time Faculty : For faculty members appointed from August 2017 onward, project funds may be used to cover their salaries, including year-end bonuses and related benefits. When completing the budget allocation form, the categories of first-year recruitment and continued appointment beyond the second year shall be specified according to the employment status.

(四)國外旅費：指支應本校教職員工生及計畫聘用人員因執行本計畫出席國際會議、學術交流、參訪或合作等所需之國外差旅費用。

(4)Overseas Travel Expenses : Expenses for overseas travel required for faculty members, staff, students, and project personnel to attend international conferences, academic exchanges, visits, or collaborative activities related to the implementation of the HESP Project.

(五)業務費：指支應推動本計畫所需之一般性業務支出，且不屬於人事費及國外旅費者。

(5)Operational Expenses : General operational expenses required for the implementation of the HESP Project, excluding personnel expenses and overseas travel expenses.

(六)限制性項目：文具辦公用品、電腦相關耗材用品、活動場地布置、行動電源、單價一萬元以下之影音設備等。

(6)Restricted Items : Stationery and office supplies, computer consumables, event venue decorations, portable power banks, audiovisual equipment with a unit price below NT\$10,000, and similar items.

(七)建築修繕：指支應於修繕與教學直接相關環境之校舍建築，惟不得用於經常性維運性質之修繕經費、新建校舍工程建築、建築貸款利息補助及附屬機構，並以總經費之 10%為限。

(7)Expenses for the renovation of campus buildings directly related to teaching environments. However, such funds shall not be used for routine maintenance, construction of new buildings, subsidies for building loan interest, or affiliated institutions. Renovation expenses shall not exceed 10% of the total project budget.

(八)資本門：購置供教學使用之數位化設備者，應列為資本門-數位教學之購置與更新；非屬前述項目者，列為資本門-其他。

(8)Capital Expenditures : The purchase of digital equipment for teaching purposes shall be categorized as capital expenditure for digital teaching equipment acquisition and upgrades. Other purchases shall be categorized as “other capital expenditures.”

五、人事經費控管：各系所或計畫應審酌人事經費，妥善規劃人力聘用(含延攬人才、專案教學、研究及行政人員)，聘用期間內所有應負擔費用(含薪資、勞健保、勞退金、年終獎金、補充保費)均需納入考量計算，聘用後不足數概由系所或主持人自籌。另，為維持本校研究能量，學院編列延攬人才費，原則不低於總經費 15%。

5.Departments and project teams shall prudently assess personnel budgets and properly plan human resource recruitment, including the recruitment of outstanding talents and the employment of project-based teaching, research, and administrative personnel. All employment-related costs incurred during the appointment period—including salaries, labor insurance, health insurance, labor pension contributions, year-end bonuses, and supplementary insurance premiums—shall be calculated and incorporated into the budget in advance. Any funding shortfall arising after recruitment shall be borne by the respective department or the project principal investigator. To sustain the University’s research capacity, each college shall allocate funds for Distinguished Scholar Recruitment at a level not less than fifteen percent (15%) of the total budget in principle.

六、國際交流活動：各單位擬使用本計畫辦理國際化交流活動者(包含出席國際會議、舉辦國際會議、受邀出國參訪及邀請國外學者來訪等)，應於活動前 2 週以公文辦理申請。公文會辦順序請先加會會計編號之權責單位及國際處後，再加會深耕辦公室，以確保程序完備。注意事項分述如下：

6.International Exchange Activities : Units intending to use HESP Project funds to conduct international exchange activities—including attending international conferences, hosting international conferences, overseas visits, or inviting foreign scholars—shall submit an official application by NCKU Document System at least two weeks prior to the event.

(一)凡因公出差至國外各地區，其出差旅費之報支請依「國外出差旅費報支要點」規定辦理；凡出國期間逾 15 天者，依「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」訂定之支給標準為補助上限。

(1)For official overseas business travel, reimbursement of travel expenses shall be handled in accordance with the Directions for Reimbursement of Overseas Travel Expenses. For overseas travel exceeding fifteen (15) days, the subsidy ceiling shall be determined in accordance with the *Table of Subsidy Items and Amounts for Personnel Dispatched Abroad for Study, Research, or Training by Central Government Agencies (Including Public Institutions)*.

(二)邀請國外學者來訪之補助項目、額度、期間及其他規範如下：

(2)The subsidy items, limits, duration, and other relevant regulations for inviting overseas scholars to visit are as follows:

1. 往返機票費：除曾獲諾貝爾獎或國家院士得搭乘商務艙外，一律以補助經濟艙為限。

Round-trip airfare : Subsidies shall be limited to economy class airfare. Business class airfare may only be reimbursed for Nobel Prize laureates or national academicians.

2. 日支酬金額度：日支費之支用限等同助理教授或以上始得支領，機票及交通費依規定檢據覈實報支，依「行政院各機關聘請國外顧問、專家及學者來臺工作期間支付費用最高標準表」辦理。

Daily remuneration : Daily remuneration may only be granted at a level equivalent to that of an Assistant Professor or above. Airfare and transportation expenses shall be reimbursed upon presentation of supporting documents in accordance with the *Maximum Payment Standards for Inviting Foreign Consultants, Experts, and Scholars to Work in Taiwan* issued by the Executive Yuan.

3. 來訪結束後皆須繳交結案報告始得核銷，內容應包含演講或學術交流之經過(需含照片)、檢討及建議。

Final report : Upon completion of the visit, a final report must be submitted prior to reimbursement. The report shall include a description of the lectures or academic exchange activities (with photographs), as well as a review and recommendations.

七、經費流用原則：本計畫各用途別經費之流用，應依教育部相關規定辦理；資本門經費不得與其他用途別互為流用；高教深耕計畫各子計畫經費應獨立執行並辦理收支結算，且不得相互流用勻支。

7.Principles for Budget Reallocation : Reallocation among expenditure categories under this HESP Project shall be conducted in accordance with the regulations of the Ministry of Education. Capital expenditures shall not be transferred to other expenditure categories. Funds allocated to each sub-project under HESP Project shall be executed and settled independently and shall not be mutually reallocated or offset.

八、經費保留：因契約關係辦理經費保留：以專簽辦理，最多以 1 年度為限，需註明經費會編、經費項目、保留金額、保留原因、債務或契約責任起訖期間、預計完成日(預估完成驗收付款日)，專簽奉核後並檢附核准專簽影本、請購單、開標紀錄表、機具規格明細表及合約書前三頁之影本(請使用 A4 影印紙)，且合約書首頁由主辦單位之承辦人及主管簽章並加註「核與正本相符」，填具「經費保留調查表」交由一級單位彙整後送至深耕辦公室，如屆時教育部不予核定，請貴單位自籌經費支應並負擔歸墊教育部之責。

8. Budget Retention : Budget retention due to contractual obligations shall submit an official application by NCKU Document System and shall be limited to a maximum of one fiscal year. The request must specify the accounting code, budget category, retained amount, reason for retention, the duration of contractual obligations, and the expected completion date (estimated date of inspection and payment).

Upon approval of the request, the following documents shall be attached: a copy of the approved request, purchase requisition form, bid opening record, equipment specification list, and copies of the first three pages of the contract (printed on A4 paper). The first page of the contract shall be signed by the responsible staff member and supervisor of the implementing unit and marked "Certified True Copy."

The Budget Retention Survey Form shall be completed and consolidated by the respective first-level administrative unit before submission to the HESP Office. If the Ministry of Education does not approve the

retention request, the unit concerned shall secure its own funding and assume responsibility for reimbursing the Ministry of Education.

九、經費執行與控管：各單位應依深耕辦公室訂定之執行期程辦理請購及核銷，並達成各階段執行率。未達執行進度或未依規定完成動支者，深耕辦公室得調整或收回未執行經費。

9. Budget Execution and Control : All units shall follow the implementation schedule established by the HESP Office when conducting procurement and reimbursement procedures and shall achieve the required execution rates at each stage. Units that fail to meet the execution schedule or fail to commit funds in accordance with the regulations may have their unexecuted funds adjusted or withdrawn by the HESP Office.

(一)資本門：各單位應於7月31日前完成所有請購程序(意即請購資料送達主計室完成登帳)，並且完成合約簽訂，合約履約日必須於當年度12月31日前。請各單位於7月31日前，依會計編號之請購未銷數提供合約掃描檔(必須有合約編號、品項、簽約日期、履約日期)、開標紀錄表之電子檔Email至本單位，如無法於7月31日前完成動支，則由深耕辦公室收回經費。(依8月5日下午5點會計系統金額為準)

(1) Capital Expenditures : All procurement procedures must be completed by July 31 (i.e., procurement documents must be submitted to the Accounting Office and recorded in the accounting system), and contracts must be signed by that date. The contract performance period must end before December 31 of the same year.

Units shall submit contract scans (including contract number, item description, contract date, and performance date) and electronic copies of the bid opening record to the HESP Office by July 31, based on outstanding procurement amounts under each accounting code.

Any unspent funds by July 31 will be reclaimed by the HESP Office. The amount shall be determined based on the accounting system records as of 5:00 PM on August 5.

(二)人事費：人事費、延攬人才費、新聘專任教師：須於12月15日前達實支率100%，若已規劃於隔年1月底前離職者，請於當年12月31日前至人事室結算當年度薪資繳回額度，若未依規定辦理，致經費剩餘繳回教育部，必須專簽辦理並由計畫主持人負擔歸還費用之責。

(2) Personnel Expenses : Personnel expenses, talent recruitment expenses, and salaries for newly recruited full-time faculty must reach 100% actual expenditure rate by December 15.

If personnel are scheduled to resign before the end of January of the following year, the salary settlement and reimbursement amount must be processed through the Personnel Office by December 31 of the current year.

If non-compliance with the regulations results in remaining funds being returned to the Ministry of Education, an approval request shall be processed by NCKU Document System, and the project principal investigator shall bear responsibility for reimbursing the amount.

(三)其他經常門(其他不屬上述人事經費及資本門以外之經費)：各單位如未能於8月底、9月底、11月中完成應達成執行率，將由深耕辦公室收回未執行之經常門差額；為協助各單位於計畫期程完成經費執行，請遵照下列執行進度及時程辦理：

執行期限	應達成之實支率	備註
6月底	35%	
7月底	40%	
8月底	50%	依9月4日下午5點經費系統為準
9月底	70%	依10月5日下午5點經費系統為準
10月底	80%	
11月中	95%	依11月13日下午5點經費系統為準
12月底	100%	執行完畢

※實支率=(實支數+暫付數)/核定數；※動支率=(實支數+暫付數+請購數)/核定數

(3) Other Current Expenditures : If units fail to meet the required execution rates by the end of August, the end of September, or mid-November, the HESP Office will reclaim the unexecuted balance of current expenditures.

To facilitate the completion of fund execution within the project period, units shall follow the execution schedule below:

Execution Deadline	Required Actual Expenditure Rate	Remarks
End of June	35%	
End of July	40%	
End of August	50%	Based on system data at 5:00 PM on September 4
End of September	70%	Based on system data at 5:00 PM on October 5
End of October	80%	
Mid-November	95%	Based on system data at 5:00 PM on November 13
End of December	100%	Completion of execution

Actual expenditure rate = (Actual expenditure + Temporary advance) / Approved budget

Commitment rate = (Actual expenditure + Temporary advance + Procurement amount) / Approved budget

十、深耕辦公室得依各單位績效指標達成情形及計畫推動成效，滾動檢討並調整經費配置。各單位執行成果，列為次年度經費核配之重要參據，並於計畫期程屆滿後，依規定提送成果報告，以利彙整報部及辦理整體績效評估。

10.The HESP Office may conduct rolling reviews and adjust budget allocations based on the achievement of performance indicators and overall project implementation outcomes. The implementation results of each unit will serve as an important reference for fund allocation in the following year. Upon completion of the project period, units shall submit performance reports in accordance with relevant regulations for compilation and submission to the Ministry of Education and for overall performance evaluation.