

高教深耕計畫經費編列原則（負面表列與限制性項目）
The Principles of Budgeting for the Higher Education Sprout Project
(Negative list and restricted items)

一、依教育部 107 年 4 月 26 日臺教高(二)字第 1070057645C 號函，訂定發布「大專校院高等教育深耕計畫經費使用原則」，**推動本計畫應避免用於原校務推動或一般行政事務等項目**。為避免經費使用疑義，特訂定經費負面表列如下，意即以下經費不宜列於經費細項分配表中。

I. In accordance with the Ministry of Education's interpretation letter Tai Jiao Gao (II) no. 1070057645C of April 26, 2018, the "Principles of Budgeting for the Higher Education Sprout Project" have been drawn up. In order to avoid any doubt about the use of funds, the negative list for budgeting is as follows. The items specified in the list should not be included in the detailed allocation table of funds.

The project funding should be used on the programs and actions plans proposed in the project proposal, which the Ministry approved. Further, the expenditure that is not aligned with the core value of the Sprout project is not allowed. For instance, the essential infrastructure built for the university's basic function, in general, should be covered by the National University Endowment Fund.

1. 未列於經費細項分配表之項目。
Items not to be listed in the detailed allocation table of funds
2. 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。
The funds shall not be used for repairs or regular maintenance and operation, construction of new school buildings, construction loan interest subsidy, and affiliated organizations.
3. 一般行政事務性設施(如書櫃、辦公桌椅、冰箱、沙發、茶几、咖啡機等)。
General administrative facilities (e.g. bookcases, office desks and chairs, refrigerators, sofas, coffee tables, coffee machines, etc.)
4. 附屬機構、分部、分校及園區之土地取得及建築設施所需費用。
Acquisition of land and building facilities for affiliated organizations, branches and parks.
5. 原已獲行政院核定建築工程，並承諾由學校校務基金支應者。
A construction project that has been approved by the Executive Yuan with the undertaking that it is to be funded by the school Endowment Fund.
6. 建築物耐震補強工程、新增工程之自償性建築設施、體育設施及餐廳。
Building seismic retrofit, new self-liquidating buildings, sports facilities and restaurants.
7. 本計畫之主持費用、學校管理費（含水電費、電話費、燃料費及一般行政事務設備之維護費用）及內部場地費，但內部場地有對外收費，且供辦理計畫使用者，不在此限。
Investigation fee of this project, school administration fee (including utilities fee, telephone fee, fuel cost and maintenance fee of general administration equipment) and internal venue fee.
8. 學校於招生(包括國內及境外學生)時所提供入學之各項公費或獎助學金。
All admission fees and scholarships provided by the school for student admission (including domestic and foreign students).
9. 本機關人員之出席費、稿費、審查費、工作費、引言人費、諮詢費及加班費。
Attendance fee, author's remuneration, examination fee, work fee, introduction fee, consulting fee and overtime fee of people affiliated with this institution.

10. 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、行政院科技部補助延攬客座科技人才作業要點等核支，其報酬已包含酬金及生活費者，不得另外支付演講費、諮詢費、審查費、顧問費及生活費等費用。
In accordance with the "Highest standard table for expenses for foreign consultants, experts and scholars" of the Executive Yuan and "Subsidy for inviting visiting scientific and technical personnel" of the Ministry of Science and Technology, Executive Yuan, payments of speech fee, consulting fee, examination fee, consultant fee and living expenses are not allowed if the package includes remuneration and living expenses.
11. 不佔缺兼任教師鐘點費及交通費、職業災害保險費。
Hourly rate, transportation expenses and occupational disaster accident insurance expenses of a part-time instructor who does not occupy faculty quota
12. 非實驗空間環境控制系統、整修、美化環境。
Control system, renovation and beautification of non-experimental space environment
13. 提供本校學生出國參訪費用以對等原則處理。
Funding for students' overseas visits shall be on a reciprocal basis.
14. 外賓參訪名勝古蹟等出遊費用。
Travel expenses for foreign guests
15. 行政辦公事務用品與贈送外賓之紀念品或頒發獎牌之費用。
Expenses for administrative office supplies, gifts or medals for foreign guests
16. 非本計畫購買之設備維護費。(因執行高教深耕計畫(本計畫)所需，使用非本計畫經費購置之設備支援教學或研究，且該設備維護經執行單位確認為非例行性之維修，欲以高教深耕計畫支應該設備之維護費時，請計畫執行單位於請購單內述明：「本案為執行計畫需要，使用非本計畫購買之設備支援教學或研究，該設備所需維護保養費，經確認為非本校例行性之維修，且其成果或產出確實能計入本計畫內，並與目前正在進行之任何其他政府部會計畫項目無關。」並於說明處簽章具結。因主計室係依書面進行內部審核，非實質審查，嗣後倘遭主管機關(審計部、教育部及有關單位)抽查結果必須說明原因及繳回時，將由計畫執行單位主持人/(單位主管)負責說明並限期由本人(單位)自覓經費來源返還，或由薪資扣繳返還該筆經費支出。)
Maintenance expenses for equipment not purchased under this project. (Where equipment not purchased with funds under this project is used to support education or research as required for executing the Higher Education Sprout Project (this project), the maintenance of such equipment has been confirmed by the executing unit as non-regular maintenance, and there is an intention to use the Higher Education Sprout Project to support the maintenance expenses of such equipment, the project executing unit is requested to state the following on the procurement request form: "This case is required for the execution of this project. The equipment not purchased with funds under this project is used to support education or research, the equipment requires expenses for maintenance and upkeep, the maintenance of such equipment has been confirmed by the executing unit as non-regular maintenance by NTPU, the results or products of the equipment can be counted towards this project, and the equipment will be unrelated to any other governmental department or agency project items currently being implemented." And the executing unit shall sign or seal in the statement area as a sign of undertaking. Because the Budget, Accounting and Statistics Office does not conduct audits through substantial due diligence but rather by audit of written materials, then, if the competent authority (National Audit Office, Ministry of Education, and other relevant units) later requires statement of reason and return in random sample results, the principal investigator/(unit supervisor) of the project's executing unit shall be responsible for a statement and limit for that person (unit) seeking sources of funding and returning such funds, or the expenses will be paid by withholding from salary.)

17. 任何用途之手機、非全校共同課程之教學使用的平板電腦(不得用於教師個人用途)。
Mobile phones for any purpose, tablet computers not used in the teaching of common courses (not for teachers' personal use)
18. 有關因應肺炎疫情相關經費需求，教育部已另有經費補助，不得再由高教深耕計畫經費核支。
The Ministry of Education had provided additional budget subsidies in response to the funding needs related to COVID-19 pandemic, the relevant funding request is no longer to be approved by the Higher Education Sprout Project.

二、依教育部規定及校內經費控管原則，將下列各項費用列入限制性項目；其費用額度上限為各單位期初核定總額度之2%。僅列舉其中幾項細項以利各單位區分，此類限制性項目不可自其他科目流入，可流出至業務費。

II. In accordance with the regulations of the Ministry of Education and the campus budgetary principles, the following expenses are listed as restricted items. The upper limit for restricted item is 2% of the total initially approved cost. Just a few of these items are listed as examples. These types of restricted items cannot be imported from other subjects and can be categorized as miscellaneous expenses.

1. 文具用品（如紙、筆、資料夾等）。
Stationery (e.g. paper, pen, folder, etc.)
2. 電腦相關耗材用品（如螢幕、碳粉匣、滾筒匣、隨身硬碟等）。
Computer consumables (e.g. screen, toner cartridge, drum cartridge, USB flash drive, etc.)
3. 活動場地布置（如鮮花、海報、布條、桌巾等）。
Venue arrangement (e.g. flowers, posters, banners, tablecloths, etc.)
4. 外賓來訪之餐敘費用（如歡迎宴、招待宴、晚宴、接待演講外賓餐敘、學術交流餐敘等）。
Dining expenses for foreign guests (e.g. welcome banquet, reception banquet, dinner, reception dinner for invited foreign speakers, academic exchange gathering, etc.)
5. 單價一萬元以下之行動電源、不斷電系統、單價一萬元以下之影音設備（如錄音筆、錄音機、攝影機、相機、DVD機、麥克風、喇叭、音響等）。
Power bank costing less than NT\$10,000, uninterruptible power system, audio-visual equipment costing less than NT\$10,000 (e.g. pen recorder, recorder, video camera, camera, DVD player, microphone, speaker, audio, etc.)

三、其他原則：

III. Other principles:

1. 專利技轉費用每年由技轉中心統籌，校內其他單位不得編列。
Patent transfer fees are arranged by the Transfer and Business Incubation Center every year. No other university units are eligible to allocate a related budget.
2. 以個人名義參加學會之會員費用不得支用。
Scholarly association membership fees for individual participants should not be paid.

These regulations were translated from the original Chinese. In the event of any discrepancies between the two versions, the Chinese always takes precedence.