

# 本校教師執行國科會專題計畫

## 經費流用變更作業參考 1120322

### Reference Change Procedure for Faculty to Divert

### Budget for NSTC Research Projects 20230322

#### 前言

國科會研究計畫經核定補助後應依計畫內容確實執行，若因執行計畫上需要進行變更或流用，依據國科會補助專題研究計畫經費處理原則規定，應敘明與執行計畫相關之具體理由，事先辦理。

計畫主持人執行計畫應秉誠信原則，對各項變更及支出所提相關文件與支出憑證之真實性負責，如有不實應負相關責任。

依「國科會補助專題研究計畫作業要點」及「國科會補助專題研究計畫經費處理原則」規定，相關變更申請之審核權責劃分如下：

#### Introduction

NSTC research projects, once grants are approved, shall be implemented according to the content of the research project. If change or diversion is required during implementation, they should be carried out in advance in accordance with the Principles for Handling Budget for NSTC-sponsored Research Projects and substantial causes relevant to implementation of the project shall be specified.

While implementing the project, the Principal Investigator shall be responsible for the authenticity of related documents and expenditure receipts provided for various changes and expenses incurred in honor of the good faith principle and will be held liable in case of any untruthfulness.

According to the Operating Guidelines for NSTC-sponsored Research Projects and the Principles for Handling Budget for NSTC-sponsored Research Projects, responsibilities over the review of related change applications are as follows:

## 執行機構(即本校)審核

### Review by Executive Institution (that is, the University)

#### (I) 計畫經費變更：

作業方式：由主持人至國科會網站線上填寫變更事由後印出紙本核章。

作業流程：

登入國科會網站→找到擬申請變更之計畫名稱→點選”變更”圖示→執行機構審核之『計畫經費變更』→填入變更事由→儲存後線上送出→列印紙本→本人簽名及系所主管核章→研管組→主計室→校長

#### (II) Change of Project Budget:

Operating Method: The PI shall visit the NSTC website and fill in the reasons for change online, and print out the hard copy to be affixed with the seal.

Step-by-Step Process: Visit NSTC website → Find the title of the project to be changed → Click the icon “Change” → “Change of Project Budget” reviewed by the executive institution → Enter the reasons for change → Save and submit it online → Print out the hard copy → PI’s signature and seal of the head of department/institute for approval → Research Management Section Accounting Office → President

適用範圍：

Scope of Application:

1. **業務費項下變更研究人力結構或人數：擬進用助理人員之類（級）、人數與核定清單核定人數及職級不同者。（核定清單僅核列總額者，請依核定經費額度內進用人力，毋須辦理變更）**
1. **Change of research manpower structure or number of people devoted to the research under Operating Expenses: When the type (level) or number of assistants to be hired differs from that stated in the approved list. ( If only a fixed value is shown in the approved list, please hire manpower within the approved budget range; there is no need to apply for change. )**

**變更說明填寫範例：**

(1)未涉經費流用者：

本計畫原核定○名碩士級兼任助理及○名學士級兼任助理，因○○○  
(請說明與計畫之相關性)，擬變更為○名學士級或碩士級或博士級  
兼任助理及增聘臨時工○名，所需經費在原核定業務費金額內勻支。

(2)同時辦理經費流用者：

本計畫原核定○名碩士級兼任助理及○名學士級兼任助理，因○○○  
(請說明與計畫之相關性)，擬變更為○名學士級或碩士級或博士級  
兼任助理及增聘臨時工○名，不足經費擬由業務費項下之耗材、物  
品、雜項及圖書費或研究設備費或國外差旅費流入○○○元支應。

(3)已變更過1次(含)以上者：

**a. 前次變更人力職級維持不變，擬再增聘者**

本計畫原核定○名碩士級兼任助理及○名學士級兼任助理，前已申請  
變更為○名學士級或碩士級或博士級兼任助理及增聘臨時工○名，因  
○○○(請說明與計畫之相關性)，**擬再增聘**○名學士級或碩士級或  
博士級兼任助理或增聘臨時工○名，所需經費在原核定業務費金額內  
勻支或不足經費由○○費流入○○元勻支。

**b. 前次變更人數全部重新調整者**

本計畫原核定○名碩士級兼任助理及○名學士級兼任助理，前已申  
請變更為○名學士級或碩士級或博士級兼任助理及增聘臨時工○  
名，因○○○(請說明與計畫之相關性)，**擬再變更**為○名學士級或  
碩士級或博士級兼任助理或增聘臨時工○名，所需經費在原核定業  
務費金額內勻支或不足經費由○○費流入○○元勻支。

(4)**多年期計畫人力變更(請務必敘明變更期間為第1或2或3年)：**

本計畫第1/2/3年原核定○名碩士級兼任助理及○名學士級兼任助  
理，因○○○(請說明與計畫之相關性)，擬變更為○名學士級或碩  
士級或博士級兼任助理及增聘臨時工○名，所需經費在原核定業務費  
金額內勻支。

**Sample Instructions on Providing Information about Change:**

(1)When no budget diversion is involved:

For this project, the original approval showed ○ master-equivalent part-time assistant(s) and ○ bachelor-equivalent assistant(s). Due to ○○○ (specify the correlation with the project), it will be changed to ○ bachelor or master or doctorate-equivalent part-time assistant(s) and ○ contractors. The required budget will be allocated evenly from the value shown under Operating Expenses as originally approved.

(2) When budget diversion is applied for at the same time:

For this project, the original approval showed ○ master-equivalent part-

time assistant(s) and ☐ bachelor-equivalent assistant(s). Due to ☐☐☐ (specify the correlation with the project), it will be changed to ☐ bachelor or master or doctorate-equivalent part-time assistant(s) and ☐ contractors. In case of any shortage in budget, the fees payable for consumables, supplies, miscellaneous expenses, and books or Research Equipment Expenses or Overseas Travel Expenses as shown under Operating Expenses in the worth of NTD ☐☐☐ will be allocated.

(3) When change has occurred more than once, inclusive:

**a. Additional hiring with the manpower included in the preceding change remaining the same**

For this project, the original approval showed ☐ master-equivalent part-time assistant(s) and ☐ bachelor-equivalent assistant(s). For the preceding application, it will be modified to ☐ bachelor or master or doctorate-equivalent part-time assistant(s) and ☐ contractors. Due to ☐☐☐ (specify the correlation with the project), **additional hiring** of ☐ bachelor or master or doctorate-equivalent part-time assistant(s) and ☐ contractors **is intended**. The required budget will be allocated evenly from the value shown under Operating Expenses as originally approved or be allocated (in the worth of NTD ☐☐) from the fees payable for ☐☐ in case of shortage.

**b. Complete re-adjustment of the number of people involved in the preceding change**

For this project, the original approval showed ☐ master-equivalent part-time assistant(s) and ☐ bachelor-equivalent assistant(s). For the preceding application, it will be modified to ☐ bachelor or master or doctorate-equivalent part-time assistant(s) and ☐ contractors. Due to ☐☐☐ (specify the correlation with the project), **further change** as ☐ bachelor or master or doctorate-equivalent part-time assistant(s) and ☐ contractors **is intended**. The required budget will be allocated evenly from the value shown under Operating Expenses as originally approved or be allocated (in the worth of NTD ☐☐) from the fees payable for ☐☐ in case of shortage.

(4) **Manpower change for multi-year projects (It is important that you specify Year 1, Year 2, or Year 3 that is covered in the change)**:

For this project, the original approval showed ☐ master-equivalent part-time assistant(s) and ☐ bachelor-equivalent assistant(s) for Year 1/2/3. Due to ☐☐☐ (specify the correlation with the project), it will be changed to ☐ bachelor or master or doctorate-equivalent part-time assistant(s) and ☐ contractors. The required budget will be allocated evenly from the value shown under Operating Expenses as originally approved.

2. **業務費**項下增列計畫申請書未編列項目或變更原編列項目，經檢討確為研究計畫需要者。
2. Addition of items or change of existing items in the Project Application Form under **Operating Expenses**, which is discussed and determined to be mandatory for research projects.

變更說明填寫範例：

(1) 1 年期計畫：

本計畫因○○○（請說明與計畫之相關性），故擬於業務費項下增列○○○（學會名稱）入會費（或年費）/○○○設備/訪談紀錄費/教學攝/錄影費、○○軟體…等（請依實際需求填列所需項目），所需經費在原核定業務費金額內勻支。

(2) 多年期計畫：

本計畫第○年因○○○（請說明與計畫之相關性），故擬於業務費項下增列○○○（學會名稱）入會費（或年費）/○○○設備/訪談紀錄費/教學錄影費/○○軟體…等（請依實際需求填列所需項目），所需經費在原核定業務費金額內勻支。

備註：

1. 建議可參考國科會支出用途範例增列擬新增或變更項目。
2. 只需於『異動說明』欄位填列說明文字即可。

**Sample Instructions on Providing Information about Change:**

(1) One-year project:

Due to ○○○ (specify the correlation with the project), it is intended to add under Operating Expenses, ○○○ (name of association/society) membership (or annual charge)/○○○ equipment/interview recording/pedagogical filming/videotaping, ○○ software, etc. (please provide the required items to reflect the actual demand). The required budget will be allocated evenly from the value shown under Operating Expenses as originally approved.

(2) Multi-year project:

Due to ○○○ (specify the correlation with the project), for Year ○, it is intended to add under Operating Expenses ○○○ (name of association/society) membership (or annual charge)/○○○ equipment/interview recording/pedagogical videotaping/○○○ software, etc. (please provide the required items to reflect the actual demand). The required budget will be allocated evenly from the value shown under Operating Expenses as originally approved.

Note:

1. It is advised to refer to the sample provided by the NSTC on expenditure purposes for adding or changing items.
2. Simply provide written clarifications under “Description”.

3. **國外差旅費**原核定之會議/移地研究、出國人員、人數、次數、天數、地點變更

3. Change of meeting/study abroad, specific people, number of people, frequency, number of days involved visiting another country, and location originally approved under **Overseas Travel Expenses**

變更說明填寫範例：

§未涉及經費流用(業務費/研究設備費)者：

- (1)本計畫原核定主持人於○○年○月○日至○○○(地點)參加○○○會議，因○○○(請說明與計畫之相關性)，故擬變更為○○年○月至○○○(地點)參加○○○會議發表論文(或進行專題演講或擔任會議主持人)，會議期間：○○年○月○日至○○年○月○日。(變更會議名稱、地點及期間)
- (2)本計畫原核定主持人於○○年○月○日至○○○(地點)參加○○○會議，因○○○(請說明與計畫之相關性)，故變更出席人數為3名，由共同主持人及○○○同學、○○○同學(參加人員須為計畫內之相關人員)共3人參加會議發表論文。(變更出國人員及人數)
- (3)本計畫已依原規劃出席○○○會議，因○○○(請說明與計畫之相關性)，擬再新增出席○○○會議、會議期間：○○年○月○日至○○年○月○日、會議地點：○○○。(新增出席次數)
- (4)本計畫原核定於第1年至○○○(地點)參加○○○會議，因○○○(請說明原因)，故取消出國，並將本計畫第1年之國外差旅費全額流用至第2年計畫使用，供本計畫第2年出席於○○○(地點)舉辦之○○○會議發表論文(或進行專題演講或擔任會議主持人)使用，會議期間：○○年○月○日至○○年○月○日。(第1年不出國，經費流至第2年合併使用)

備註：只需於『異動說明』欄位填列說明文字即可。

§涉及經費流用者：

- (5)本計畫第1年原核定至○○○(地點)參加○○○會議，因○○○(請說明與計畫之相關性)，故擬變更為○○年○月○日至○○年○月○日至○○○(地點)參加○○○會議發表論文(或進行專題演講或擔任會議主持人)。因原核定國外差旅費不足，故擬由業務費/研究設備費流出○○○元至國外差旅費。(變更+經費流用)

備註：需同時於流入、流出欄位填寫流用金額及於『異動說明』欄位填列說明文字。



**Sample Instructions on Providing Information about Change:**

**§When no budget diversion (Operating Expenses/Research Equipment Expenses) is involved:**

- (1) It was originally approved for the project that the Investigator would attend the ○○○ meeting in ○○○ (location) on ○(Month) ○ (Day), ○○ (Year). Due to ○○○ (specify the correlation with the project), it is intended to be changed to ○○○ meeting in ○○○ (location) in ○(Month) ○○ (Year) for release of paper (or to give a keynote speech or serve as the host of the meeting). Duration of the meeting: ○(Month) ○ (Day), ○○ (Year) through ○(Month) ○ (Day), ○○ (Year) (**Change of name, location, and duration of meeting**)
- (2) It was originally approved for the project that the Investigator would attend the ○○○ meeting in ○○○ (location) on ○(Month) ○ (Day), ○○ (Year). Due to ○○○ (specify the correlation with the project), the number of attendees is changed to 3, that is, the Co-investigator and students ○○○ and ○○○ (who have to be people involved in the project). These 3 people will attend the meeting where they will present their paper. (**Change of specific people and number of people visiting another country**)
- (3) For this project, attendance in the ○○○ meeting was originally planned. Due to ○○○ (specify the correlation with the project), it is intended to add attendance in the ○○○ meeting that occurs from ○(Month) ○ (Day), ○○ (Year) to ○(Month) ○ (Day), ○○ (Year) in ○○○. (**Addition of frequency of attendance**)
- (4) Attendance in the ○○○ meeting in ○○○ (location) was originally approved for Year 1 of the project. It was canceled due to ○○○ (specify the correlation with the project) and the fees payable for Overseas Travel Expenses for Year 1 of the project were carried over in full amount to Year 2 of the project where attendance in the ○○○ meeting in ○○○ (location) for presentation of paper (or a keynote speech or serving as host of the meeting) would occur. Duration of the meeting: ○(Month) ○ (Day), ○○ (Year) through ○(Month) ○ (Day), ○○ (Year). (**No visit to another country for Year 1 with budget carried over and combined with that for Year 2**)

Note: Simply provide written clarifications under “Description”.

**§When budget diversion is involved:**

- (5) Attendance in the ○○○ meeting in ○○○ (location) on ○(Month) ○ (Day), ○○ (Year) was originally approved for Year 1 of the project. Due to ○○○ (specify the correlation with the project), it is intended to be changed to attendance in the ○○○ meeting in ○○○ (location) from ○(Month) ○ (Day), ○○ (Year) to ○(Month) ○ (Day), ○○ (Year) in ○○○ (location)

for presentation of paper (or to give a keynote speech or serve as the host of the meeting). Since the fees payable for Overseas Travel Expenses originally approved are insufficient, additional NTD 〇〇〇 is to be allocated from Operating Expenses/Research Equipment Expenses. (**Change + Budget Diversion**)

Note: The amount involved in the diversion shall be provided in both the fields for inflow and outflow and written clarifications are to be provided under "Description".

4. **研究設備費**項目變更(如：變更原核定購置設備、增列新購設備)

4. Change of items under **Research Equipment Expenses** (Such as: change of originally approved equipment to be purchased, addition of newly purchased equipment)

**變更說明填寫範例：**

(1)因〇〇〇 (請說明與計畫之相關性)，故本計畫原核定之〇〇〇設備 (單價約〇〇〇元) 不購買，擬變更購買〇〇〇設備 (單價約〇〇〇元)，以利研究計畫進行。

(2)因〇〇〇 (請說明與計畫之相關性)，故擬於研究設備費原核定金額下，增購〇〇〇設備 (單價約〇〇〇元)，以利研究計畫進行。

**(3)多年期計畫變更**

因〇〇〇 (請說明與計畫之相關性)，故本計畫第〇年原核定之〇〇〇設備(單價約〇〇〇元) 不購買，擬變更購買〇〇〇設備 (單價約〇〇〇元) /擬於研究設備費原核定金額內，增購〇〇〇設備 (單價約〇〇〇元)，以利計畫進行。

備註：

1. 設備費限單價新台幣壹萬元(含)以上、使用期限2年者。
2. 只需於『異動說明』欄位填列說明文字即可。

**Sample Instructions on Providing Information about Change:**

- (1) Due to 〇〇〇 (specify the correlation with the project), the 〇〇〇 equipment (unit price of about NTD 〇〇〇) originally approved for the project will not be purchased. It is intended to be changed to purchase of the 〇〇〇 equipment (unit price of about NTD 〇〇〇) to facilitate continuation of the research project.
- (2) Due to 〇〇〇 (specify the correlation with the project), it is intended to add the purchase of the 〇〇〇 equipment (unit price of about NTD 〇〇〇) under the original value approved for the costs of research equipment to facilitate continuation of the research project.



### **(3) Change for multi-year projects**

Due to ○○○ (specify the correlation with the project), the ○○○ equipment (unit price of about NTD ○○○) originally approved for Year ○ the project will not be purchased. It is intended to be changed to purchase of the ○○○ equipment (unit price of about NTD ○○○)/add the purchase of the ○○○ equipment (unit price of about NTD ○○○) under the original value approved for the costs of research equipment to facilitate continuation of the project.

Note:

3. Equipment is limited to one with a unit price of NTD 10,000 and above and a duration of use of 2 years.
4. Simply provide written clarifications under “Description”.

### **5. 原未核給設備費，擬新增『研究設備費』項目，自他項經費累計**

流入總額在新台幣5萬元(含)以內：

### **5. Accumulative in-flows from the budget for another entry worth less than NTD 50,000, inclusive, for intended addition of Research Equipment Expenses, which was originally not approved:**

#### **變更說明填寫範例：**

- (1) 本計畫原未核定研究設備費，因○○○（請說明與計畫之相關性），故擬增列研究設備費，並由業務費項下流出○○○元至研究設備費，以增購○○○設備（單價約○○○元），俾利計畫執行。

#### **(2) 多年期計畫變更**

本計畫第○年原未核定研究設備費，因○○○（請說明與計畫之相關性），故擬增列研究設備費項目，並由業務費項下流出○○○元至研究設備費，以增購○○○設備（單價約○○○元），俾利計畫執行。

備註：需同時於流入、流出欄位填寫流用金額及於『異動說明』欄位填列說明文字。

### **Sample Instructions on Providing Information about Change:**

- (1) No fees payable to Research Equipment Expenses were originally approved for the project. Due to ○○○ (specify the correlation with the project), it is intended to add Research Equipment and the budget worth NTD ○○○ will be allocated from Operating Expenses to facilitate additional purchase of equipment (unit price of about NTD ○○○) so that the project may be continued.

### **(2) Change for multi-year projects**

No fees payable to Research Equipment Expenses were originally approved for

Year ○ of the project. Due to ○○○ (specify the correlation with the project), it is intended to add Research Equipment and the budget worth NTD ○○○ will be allocated from Operating Expenses to facilitate additional purchase of equipment (unit price of about NTD ○○○) so that the project may be continued.

Note: The amount involved in the diversion shall be provided in both the fields for inflow and outflow and written clarifications are to be provided under “Description”.

6. **業務費、研究設備費經費流用(不限定流用比例)：**

**6.Diversion of budget for Operating Expenses/Research Equipment Expenses (Ratio unrestricted):**

變更說明填寫範例：

(1)第 1 次流用：

因○○○ (請說明與計畫之相關性)，致設備費經費不足，故擬由業務費項下流出○○○元至研究設備費(or 因業務費不足，由設備費剩餘款流出○○○元至業務費)，以利計畫執行。

(2)第 2 次(含)以上流用：

本計畫前已奉核准流用經費 1 次，因○○○ (請說明與計畫之相關性)，致設備費經費不足，故擬再由業務費項下流出○○○元至研究設備(or 因業務費不足，由設備費剩餘款流出○○○元至業務費)，以利計畫執行。

備註：需同時於流入、流出欄位填寫流用金額及於『異動說明』欄位填列說明文字。

**Sample Instructions on Providing Information about Change:**

(1) First diversion:

Due to ○○○ (specify the correlation with the project), the budget for equipment is in shortage. As such, allocation of NTD ○○○ from Operating Expenses (or the **balance** for Equipment worth NTD ○○○ to be allocated to Operating Expenses if the budget for Operating Expenses is in shortage) is intended so that the project may be continued.

(2) Second and additional diversions:

Diversion of budget has been approved for the project once. Due to ○○○ (specify the correlation with the project), the budget for equipment is in shortage. As such, allocation of NTD ○○○ from Operating Expenses (or the balance for Equipment worth NTD ○○○ to be allocated to Operating

Expenses if the budget for Operating Expenses is in shortage) is intended again so that the project may be continued.

Note: The amount involved in the diversion shall be provided in both the fields for inflow and outflow and written clarifications are to be provided under “Description”.

7. **國外差旅費**累計經費流用比未超過該項目原核定總額之 50%(含)者：

**7. When accumulated budget diversions for Overseas Travel Expenses do not exceed 50%, inclusive, of the overall value originally approved:**

變更說明填寫範例：

(1) 第 1 次流用：

因○○○ (請說明與計畫之相關性)，致國外差旅費不足，故擬由業務費流出○○○元至國外差旅費(or 由設備費剩餘款流出○○○元至國外差旅費)，以利計畫執行。

(2) 因○○○ (請說明與計畫之相關性)，故擬將國外差旅費剩餘款○○○元流出至業務費/研究設備費，以利計畫執行。

(3) 第 2 次(含)以上流用：

本計畫前已奉准流用經費 1 次，因○○○ (請說明與計畫之相關性)，故擬再由業務費流出○○○元至國外差旅費(or 由設備費剩餘款流出○○○元至國外差旅費)，以利計畫執行。

備註：需同時於流入、流出欄位填寫流用金額及於『異動說明』欄位填列說明文字。

**Sample Instructions on Providing Information about Change:**

(1) First diversion:

Due to ○○○ (specify the correlation with the project), the budget for Overseas Travel Expenses is in shortage. As such, allocation of NTD ○○○ from Operating Expenses (or the balance for Equipment worth NTD ○○○ to be allocated to Overseas Travel Expenses) is intended so that the project may be continued.

(2) Due to ○○○ (specify the correlation with the project), the balance for Overseas Travel Expenses worth NTD ○○○ is to be allocated to Operating Expenses/Research Equipment Expenses so that the project may be continued.

(3) Second and additional diversions:

Diversion of budget has been approved for the project once. Due to ○○○ (specify the correlation with the project), allocation of NTD ○○○ from

Operating Expenses (or the balance for Equipment worth NTD ○○○ to be allocated to Overseas Travel Expenses) is intended again so that the project may be continued.

Note: The amount involved in the diversion shall be provided in both the fields for inflow and outflow and written clarifications are to be provided under “Description”.

8. 多年期計畫經費跨年度流用。(須完成流用申請後，次年度始能支用前1年度之經費)

8. Cross-year budget diversion for multi-year projects. (Allocation of the budget from the preceding year is allowed for the current year only after such diversion has been applied for and approved.)

變更說明填寫範例：

- (1) 第1或2年計畫之○○○費剩餘款流入第2或3年計畫之○○○費使用。
- (2) 因○○○(請說明原因)，擬提前動支本計畫第2或3年業務費/研究設備費/國外差旅費至第1或第2年計畫使用，請准同意辦理。

備註：只需於『異動說明』欄位填列說明文字即可。

#### Sample Instructions on Providing Information about Change:

- (1) Allocation of ○○○ for Year 1 or 2 of the project to Year 2 or 3 of the project as ○○○.
- (2) Due to ○○○ (specify the correlation with the project), it is intended to allocate ahead of time Operating Expenses/Research Equipment Expenses/Overseas Travel Expenses for Year 2 or 3 of the project to Year 1 or 2 of the project; your approval is appreciated.

Note: Simply provide written clarifications under “Description”.

(二) **國外差旅費出國種類變更** (如：執行國際合作與移地研究變更為出席國際學術會議，反之亦同，或新增國際合作與移地研究、出席國際學術會議)

作業方式：由主持人至國科會網站線上填寫變更事由後印出紙本核章

作業流程：

登入國科會網站→找到擬申請變更之計畫名稱→點選”變更”圖示→**國外差旅費出國種類變更**→填入變更事由→儲存後線上送出→列印紙本→本人簽名及系所主管核章→研管組→主計室→校長

(II) **Change of nature of visiting another country under Overseas Travel Expenses**

(Example: International collaboration and study abroad changed as attendance in international academic conferences, vice versa, or addition of international collaboration and study abroad or attendance in international academic conferences)

Operating Method: The Investigator shall visit the NSTC website and fill in the reasons for change online and print out the hard copy to be affixed with the seal.

Step-by-Step Process:

Visit NSTC website → Find the title of the project to be changed → Click the icon “Change” → **Change of nature of visiting another country under Overseas Travel Expenses** → Enter the reasons for change → Save and submit it online → Print out the hard copy → Investigator’s signature and seal of the head of department/institute for approval → Research Management Section → Budget, Accounting and Statistics Office → President

變更說明填寫範例：

1. **僅增列**原未核定之細項用途者：

因○○○ (請說明與計畫之相關性)，故擬於國外差旅費原核定金額內，增列移地研究/出國開會費用○○○元，以支應計畫主持人及○○○ (姓名) 等人(須為計畫相關人員) 於○○年○月○日至○○年○月○日至○○(地點) 進行移地研究/參加會議所需之旅費。

備註：只需於『異動說明』欄位填列說明文字即可。

2. **增列細項用途並同時辦理經費流用者：**

(1)請先由出國種類變更辦理新增用途：

因○○○ (請說明與計畫之相關性)，故擬增列移地研究項目，以支應計畫主持人及○○○ (姓名) 等人(須為計畫相關人員) 於○○年○月○日至○○年○月○日至○○○ (地點) 進行移地研究所需。

(2)再於計畫經費變更辦理流用：

因增列移地研究項目，所需經費擬由業務費或設備費剩餘款流出○○○元至國外差旅費支應。

備註：需同時於流入、流出欄位填寫流用金額及於『異動說明』欄位填列說明文字。

### 3. **變更**原核定細項用途者：

因○○○（請說明與計畫之相關性），本計畫原核定之移地研究項目擬變更為出席國際學術會議(或出席國際會議變更為移地研究)，會議名稱：會議地點：○○○、會議期間：○○年○月○日至○○年○月○日、任務：發表論文/專題演講/擔任主持人。

#### **Sample Instructions on Providing Information about Change:**

##### **1. Addition of detailed purposes not originally approved:**

Due to ○○○ (specify the correlation with the project), it is intended to add a budget worth NTD ○○○ for Study Abroad/Visit to Another Country for Meeting in addition to the original value approved of Overseas Travel Expenses in order to cover the costs incurred by the Principal Investigator and ○○○ (Name) others (people involved in the project) for studying abroad/attending the meeting from ○(Month) ○ (Day), ○○ (Year) to ○(Month) ○ (Day), ○○ (Year) in ○○○ (location).

Note: Simply provide written clarifications under “Description”.

##### **2. Addition of detailed purpose and application for budget diversion at the same time:**

(1) Please add the purpose first by changing the nature of visiting another country:

Due to ○○○ (specify the correlation with the project), it is intended to add Study Abroad to cover the costs incurred by the Principal Investigator and ○○○ (Name) others (people involved in the project) for studying abroad from ○(Month) ○ (Day), ○○ (Year) to ○(Month) ○ (Day), ○○ (Year) in ○○○ (location).

(2) Then, apply for inversion by changing the project budget:

Due to the addition of Study Abroad, it is intended to allocation the required budget from Operating Expenses or balance of fees payable for equipment worth NTD ○○○ to Overseas Travel Expenses.

Note: The amount involved in the diversion shall be provided in both the fields for inflow and outflow and written clarifications are to be provided under “Description”.

##### **3. Change of detailed purposes originally approved:**



Due to ○○○ (specify the correlation with the project), it is intended to change Study Abroad originally approved for the project to Attendance in International Academic Conferences (or from Attendance in International Academic Conferences to Study Abroad). Name of meeting: Venue: ○○○ Duration: ○(Month) ○ (Day), ○○ (Year) through ○(Month) ○ (Day), ○○ (Year). Task: To present a paper/give a keynote speech/serve as the host.

(三) 本校主持人/共同主持人職稱變更，

作業方式：由主持人至國科會網站線上填寫，並印出紙本循序核章

作業流程：

登入國科會網站→找到擬申請變更之計畫名稱→點選”變更”圖示→主持人職稱變更→填入內容→線上送出→列印紙本→本人簽名及系所主管核章  
→研管組→主計室→校長

(III) Change of Title of Investigator/Co-investigator at the University

Operating Method: The PI shall visit the NSTC website and fill in the reasons for change online and print out the hard copy to be affixed with the seal.

Step-by-Step Process:

Visit NSTC website → Find the title of the project to be changed → Click the icon “Change” → Change of title of PI → Provide the information → Submit online → Print out the hard copy → PI’s signature and seal of the head of department/institute for approval → Research Management Section → Accounting Office → President

變更說明填寫範例：

因○○○，本計畫主持人/共同主持人職稱變更為副教授/教授。

**Sample Instructions on Providing Information about Change:**

**Due to ○○○, the title of the PI/Co-investigator is changed to Associate Professor/Professor.**

**國科會審核權限者(僅須線上送出，不用列印紙本)**

**NSTC-reviewed Access(Only online submission is required;**  
**there is no need to print out the hardcopy.)**

作業方式：由主持人至國科會網站線上辦理變更

作業流程：

登入國科會網站→找到擬變更之計畫名稱→點選”變更”圖示→國科會審核之各項作業變更→填入內容→線上送出即可

Operating Method: The PI shall visit the NSTC website and apply for change online.

Step-by-Step Process:

Log into NSTC website → Find the name of the project to be changed → Click the icon “Change” → Change of various processes reviewed by the NSTC → Provide information → Submit online

(一)計畫延長執行期限，建議至遲應於計畫執行期限結束前 2 週辦理，以預留國科會審核(約一週)之作業時間，**除特殊情形，延長期間至多以 1 年為限。**

(I) **Extension of project implementation duration.** It is advised to apply for an extension no later than 2 weeks prior to the expiration date to allow the time (about a week) needed for the NSTC to review the case. **Except for special circumstances, the extension may involve up to 1 year at most.**

(二)計畫執行機構變更、變更計畫主持人或增列共同主持人。

(II) Change of protocol implementation institution, PI, or addition of Co-investigator.

(三)計畫中/英文名稱變更。

(III) Change of Chinese/English title of the project.

(四)**國外差旅費經費流用**累計流出流入比例超過原核定項目總額之 51%(含)以上者(**填寫範例可參照執行機構審核之經費流用內容**)。

(IV)**Budget diversions for Overseas Travel Expenses**, when the accumulated in-flows/out-flows exceed 51%, inclusive, of the overall value originally approved (**For a sample of how to provide the required information, you can refer to the contents of budget diversions reviewed at the executive institution**)

(五)經費追加及新增補助項目(如新增 5 萬元以上之研究設備費、國外差旅費等，**填寫範例可參照執行機構審核之經費變更內容**)。

(V) Addition of budget or addition of items entitled to subsidies (If at least NTD 50,000 is added for Research Equipment Expenses/Overseas Travel Expenses, for example, **you can refer to the contents of budget change reviewed at the executive institution for a sample of how to provide the required information.**)

(六)計畫提前結案、提前終止、註銷。

(VI) Early closure/termination/voidance of project.

(七)出席國際會議(未發表論文)。

(VII) Attendance in international conferences (without presenting papers).

(八)移地研究衍生之交通租金費用。

(VIII) Transportation and rental incurred for studying abroad.

(九)貴儀額度增加。

(IX) Increase in the quota for expensive instruments.

(十)經費轉撥計畫共同主持人。

(X) Budget forwarded to Co-investigator.

**以上 10 項申請經國科會審核通過後，依國科會正式來函辦理後續。**

**For the 10 items above, once the application is reviewed and approved by the NSTC, subsequent steps may begin upon receipt of an official letter from the NSTC.**

## 其他經費支用注意須知

### Additional Information on Budget Allocation

一、研究計畫經核定補助後應依計畫內容確實執行，不得任意變更，依專題要點第 17 條規定辦理各項變更或流用，不在此限。

I. Once grants are approved, research projects shall be implemented in precise compliance with what is stated for the project; no arbitrary change is allowed unless change or diversion has been applied for as required by Article 17 of the Keynote Guidelines.

二、線上變更操作說明登入路徑：

1. 計畫主持人：自國科會網站首頁輸入帳號及密碼後進入「學術研發服務網」，於【執行中計畫】作業區中就欲變更計畫按下「變更」圖示，進入【專題研究計畫變更項目】頁面，「操作說明」連結放置於頁面左上方。
2. 如有操作問題，請洽國科會資訊客服電話(02)2737-7590、7591、7592。

II. Log-in pathway for changing Instructions online:

1. PI: Once the user account and password are entered on the home page of the NSTC, you will be brought into the Academic Research and Development Service Network. In “On-going Projects”, press the icon “Change” for the project to be changed. You will be brought into the page showing “Change of Keynote Research Project”. The link to the Instructions is provided in the upper left corner of the page.
2. Should you have any question, please contact Customer Service of the NSTC at (02)2737-7590, 7591, or 7592.

三、變更作業每次僅能送出 1 筆申請，欲申請第 2 次變更者，須俟前 1 筆變更申請案審核完畢後始能再上線提出申請。

**III Only 1 application is allowed for each change.** To change the second time, **the application may only be submitted online once the preceding change has been reviewed.**

四、研究設備費及國外差旅費，請先依原核定用途動支為原則；如有其他使用規劃，應循校內程序辦理流用或變更。未依原核定用途動支且未辦理流用變更者，應於辦理經費結案時併同將款項繳回科技部。

1. 國外差旅費：計畫核定國外差旅費 200,000 元，執行國際合作與移地研究及出席國際學術會議各 100,000 元，均未依原規劃執行支用經費，惟依研究需要將出席國際學術會議 40,000 元流用至業務費，於辦理經費結報時，須將未執行之國際合作與移地研究 100,000 元及出席國際學術會議 60,000 元繳回本部。

2. 研究設備費：計畫核有研究設備費 50,000 元，核定項目為電腦、印表機

共 2 項，如於計畫期滿時僅購買電腦，未購置印表機，於辦理經費結報時，未支用之設備費須繳回科技部。惟計畫期滿前依研究需要，將剩餘之設備費全數流出至其他項目使用，則應無繳回問題。

**IV For Research Equipment Expenses and Overseas Travel Expenses, the original approved purposes shall be followed for the allocation in principle. In case of any other planned use, the on-campus procedure shall be followed for the diversion or change.** Upon failure to allocate the budget for the originally approved purposes, the budget shall be returned to the NSTC upon settlement of budget.

1. Overseas Travel Expenses: For the project, NTD 200,000 is approved for Overseas Travel Expenses, that is, NTD 100,000 for International Collaboration and Study Abroad and the other NTD 100,000 for Attendance in International Academic Conferences. The budget is not allocated in compliance with the original plan at all. As is needed for research, NTD 40,000 is allocated for Attendance in International Academic Conferences to Operating Expenses. Upon settlement of the budget, it is required to return to the MOST the NTD 100,000 for International Collaboration and Study Abroad and NTD 60,000 for Attendance in International Academic Conferences that have not been spent .

2. Research Equipment Expenses: For the project, NTD 50,000 is approved for Research Equipment Expenses and detailed entries include Computer and Printer. If only computers are purchased and no printers are purchased at the end of the project, the unspent budget shall be returned to the MOST upon settlement of budget. If the balance of the budget for equipment has been completely allocated to be used for other entries as needed for research before the project expires, it shall need not to be returned.

五、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，非一年一年核定者）者，於計畫執行期間，各年度計畫經費清單核列之項目，得因研究計畫需要，至國科會線上提具變更說明，辦理跨年度調整支用，並循序校內程序核章。（順向流用，第 1 年剩餘經費流至第 2 年使用，依此類推；或提前動支次年度經費）

V. The allocation for respective subsidized entries shall take place while the project is being implemented. If the approval covers multiple years (same project number, not one subject to approval on a yearly basis), while the project is being implemented, for entries included in each annual project budget list, it is allowed to submit information on the change to the NSTC online as needed for the project and apply for cross-year adjustment of allocation and the on-campus procedure shall be followed for affixing the seal. (**Forward diversion, that is remaining**



**budget from Year 1 to be allocated for use in Year 2, so on and so forth; or early allocation of the budget for the coming year.)**

- 六、多年期研究計畫，應按核定執行期限執行，並於**期中各年計畫執行期滿前二個月至國科會網站線上繳交進度報告**，如未依規定繳交報告或執行成效未如預期且計畫主持人未盡力改善時，國科會得調減次年度經費或終止執行該計畫。
- VI. A multi-year research project shall be implemented according to the approved duration of implementation and **progress report shall be submitted online through the NSTC website two months prior to expiration of each annual plan** while implementation is ongoing. Upon failure to submit the report as required or when the implementation outcome falls short of expectations and the Principal Investigator fails to seek improvements, the NSTC may cut the annual budget or terminate the project.
- 七、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。
- VII Budget diversion is limited to the same research project; it is disallowed to allocate budgets between research projects.
- 八、業務費下匡列**彈性支用額度**者，其**支出用途**僅限下列項目：
1. 交通費(計程車資、自行駕車之油料、過路(橋)及停車費，不受行政院規範限制)
  2. 接待國外訪賓之餐敘及饋贈、國際交流
  3. 出席費、稿費或審查費(機構內人員(不含計畫內相關人員)認定為外聘學者專家，不受行政院規範限制)
  4. 因問卷調查所需郵政禮券(不受行政院限文康活動規定之限制)
  5. 鐘點費(機構內人員(不含計畫內相關人員)認定為外聘學者專家，不受行政院規範限制)
  6. 聘請國外顧問、專家及學者來臺工作酬勞(標準待教育部訂定)
- VII. For those **without defined values** under Operating Expenses, **the purpose of allocation** is limited to the following:
1. Transportation (taxi, mileage, toll, and parking, unlimited to those governed by the Executive Yuan)
  2. Meal, gift, and international exchange involved in the reception of international guests
  3. Attendance, author's remuneration, review fees (hired external scholars and experts as determined by internal staff (excluding people involved in the project), limited to those governed by the Executive Yuan)
  4. Postage coupons required for questionnaire-based surveys (limited to those specified for cultural and recreational activities by the Executive Yuan)

5. Hourly pay (hired external scholars and experts as determined by internal staff (excluding people involved in the project), limited to those governed by the Executive Yuan)
6. Compensation for hired international consultants, experts, and scholars (with the criteria to be determined by the Ministry of Education)

九、如有其他經費流用或報支上的問題，可至國科會網站之專題研究計畫專區/常見問答(FAQ)查詢有關資訊，網址：

[https://www.nstc.gov.tw/folksonomy/list?menu\\_id=3555dc27-f75a-491d-b9b2-ab66c156801f&l=ch&view\\_mode=listView](https://www.nstc.gov.tw/folksonomy/list?menu_id=3555dc27-f75a-491d-b9b2-ab66c156801f&l=ch&view_mode=listView)

VIII. Should you have any question about budget diversion or reimbursement/allocation, please visit the NSTC website Keynote Research Projects/Frequently Asked Questions (FAQs) for related information:

[https://www.nstc.gov.tw/folksonomy/list?menu\\_id=3555dc27-f75a-491d-b9b2-ab66c156801f&l=ch&view\\_mode=listView](https://www.nstc.gov.tw/folksonomy/list?menu_id=3555dc27-f75a-491d-b9b2-ab66c156801f&l=ch&view_mode=listView)