

申請國科會補助專題計畫國外出差旅費核銷注意事項

NCKU Directions for Reimbursement of Overseas Travel Expenses
Under NSTC-granted Projects

一、依「國科會補助專題研究計畫作業要點」，因執行研究計畫需要赴國外或大陸地區之差旅費用，出國種類限下列三項：

- 1.執行國際合作與移地研究：定義：計畫主持人及參與研究計畫之相關人員因計畫需要必須與國外合作研究、從事實驗、田野調查、採集樣本或使用國外研究設施等移地研究者。
- 2.出席國際學術會議：定義：計畫主持人及參與研究計畫之相關人員參加國際學術會議並發表研究成果論文、專題演講或擔任會議主持人者。但如為該領域之重要國際學術會議，敘明理由報經本部同意者，不在此限。
- 3.因執行本部補助之規劃推動案，計畫主持人及相關人員需要出國參訪及考察之差旅費用。

I. According to the *Operation Directions for NSTC-Granted Research Projects*, overseas travel expenses refer to expenses incurred due to the need for researchers to travel abroad or to mainland China, which shall be limited to the three following categories:

1. Execution of international collaboration and off-site research: The principal investigator and relevant personnel involved in the project are required to engage in collaboration with foreign researchers or institutions to conduct experiments, conduct field studies, collect samples, or carry out off-site research at research facilities abroad.
2. Participation in international academic conferences: The principal investigator and relevant personnel involved in the project are part of an international academic conference to publish their research papers, give a keynote speech or serve as the chair of the conference. However, those attending an important international academic conference in a specific discipline for other reasons specified in a report and approved by NSTC shall not be subject to the preceding rule.
3. Travel expenses incurred due to the need for the principal investigator and relevant personnel to make specific visits abroad for the promotion of projects that are planned and subsidized by NSTC.

二、出國「執行國際合作與移地研究」與「出席國際會議」核銷注意事項：

1. 國科會核定清單國外差旅費核定項目為「出席國際會議」或「執行國際合作與移地研究」，則出國事由應符合「出席國際會議」或「執行國際合作與移地研究」定義。
2. 依國科會規定「參訪行程」非屬「移地研究與國際合作」項目，如確實有參訪需求，得專函向國科會申請個案審認。
3. 如國科會核定清單核定項目為「執行國際合作與移地研究」，但實際出國行程為「出席國際會議」，或新增「出席國際會議」，請於事前填寫「經費流用申請表」(行政 E 化系統-研究計畫變更類)申請變更或新增。(事後無法變更)
4. 請檢視國科會計畫申請書之「出席國際會議」或「執行國際合作與移地研究」所列預定行程，是否和實際行程會議「人、時、地」一致；如不一致，請事前填寫「經費流用申請表」申請變更。
5. 如確實參與國科會計畫研究但為不支薪之人員，欲於專題計畫核銷「出席國際會議」或「執行國際合作與移地研究」經費，請於**事前**填寫「經費流用申請表」申請變更。
6. 如國科會核定清單核定「出席國際會議」或「執行國際合作與移地研究」經費不足以支應出國費用，請於事前填寫「經費流用申請表」申請流用。(事後無法流用)
7. 「出席國際會議」如須核銷註冊費，請於出國請假單之出國費用欄位填寫註冊費金額；事前無填入，事後請補上「[出國旅費報支行政費簽辦表](#)」(主計室常用表單下載)。
8. 「出席國際會議」核銷時請檢附「議程表」及「邀請函或論文被接受函」等；「執行國際合作與移地研究」則請檢附「每日行程表或邀請函」等。
9. 機票費補助為台灣至會議地點或研究地點最直接航程經濟艙票價；簡任第 12 職等以上且領有全額主管加給者，可補助商務艙票價。核銷時請先行送「[國外出差旅費報告表](#)」至人事室審核其職等及主管加給是否均符合，經人事室確認無誤後，始可核銷商務艙票價。
10. 請依舉辦會議地點或研究地點所列每日生活費數額核銷日支生活費。舉辦國際會議單位或研究單位有提供膳宿或現金津貼者，請於日支生活費扣除。(早、中、晚餐膳食費分別以生活費日支數額 4%、8%、8%計算，住宿費則為 70%)
11. 依「國科會補助專題研究計畫經費處理原則」九、.....略以，出國種類未依規定辦理流用及變更，且未動支者，應將款項繳回本部。如為多年期計畫分年核定國外差旅費則應為分年辦理，意即其中一年未辦理流用及變更且未動支，

該年度國外差旅費應全數繳回國科會。

12. 多年期計畫分年核定國外差旅費，其中一年因故無法出國，可事先辦理流用及變更，將核定各年度國外差旅費合併使用，但應分別繳交出國心得報告。

II. Notes for reimbursement of expenses for the category of “execution of international collaboration and off-site research” and the category of “participation in international academic conferences” shall be taken as follows:

1. Applications for reimbursement of expenses for the category of “participation in international academic conferences” or the category of “execution of international collaboration and off-site research” according to the NSTC-approved list shall be based on the reasons designated for either category of overseas travel.
2. “Specific visits” are not included in the NSTC-designated category of “execution of international collaboration and off-site research”. Should there be a need for applicants to make a specific visit, they shall submit a special report to NSTC for review and approval on a case-by-case basis.
3. With funds allocated for the category of “execution of international collaboration and off-site research”, as shown on the NSTC-approved list, those who plan to travel overseas to participate in an international conference shall complete a budget virement application form in advance (under the link of research project change on the administrative E-system) to apply for budgetary change or addition.
4. Applicants shall check out their itineraries for the category of “participation in international academic conferences” or the category of “execution of international collaboration and off-site research” in their NSTC projects. Should there be any inconsistency with actual event schedules (concerning who, when, and where), applicants shall complete a budget virement application form for change in advance.
5. To reimburse expenses under the category of “participation in international academic conferences” or the category of “execution of international collaboration and off-site research” for un-paid participants in the NSTC research project, applicants shall complete a budget virement application form for change in advance.

6. Should the NSTC-approved amount under the category of “participation in international academic conferences” or the category of “execution of international collaboration and off-site research” fail to cover overseas travel expenses, applicants shall complete a budget virement application form for a budget transfer in advance. Without doing so, no transfer shall be processed.
7. Applicants who need to reimburse their registration fees for participation in international academic conferences shall specify the amount of the registration fee in the column of expenses in the application form for overseas travel. Without doing so in advance, they shall submit an **application form for payment of administrative fees** for overseas travel expenses (downloaded from the webpage of the Accounting Office).
8. An application for reimbursement of expenses for participation in international academic conference shall be submitted with a copy of the conference agenda and a letter of invitation or acceptance, while a reimbursement application for execution of international collaboration and off-site research shall be submitted with a copy of daily itinerary or a letter of invitation.
9. Airfare shall be subsidized for an economy class round-trip ticket for the NSTC direct route between Taiwan and the location of the conference or research. Those who hold a position equivalent to a senior government official on the 12th rank of above and who receive supervisory differential pay in full amount may be subsidized for business class flights. Applicants shall submit an Overseas Travel Expenditure Report to the Personnel Office for administrative verification before an application for reimbursement of payment for business class tickets.
10. Reimbursement of daily living expenses shall be administered on the basis of the amount of daily living expenses designated for the location of conference or research. If the organizer of the international conference or research institution provides accommodations and meals or cash allowance, applicants shall deduct the amount for each provided item from the total amount of their living expenses (4% for breakfast, 8% for lunch, 8% for dinner, 70% for boarding).
11. According to Article 9 of the *NSTC Principles for the Administration of Research Project Grants*, funds previously allocated for overseas travel that have not been transferred, changed or used for other expenses according to related regulations shall be remitted in full to NSTC. Under a multiyear project, funds allocated for

overseas travel shall be used on a yearly basis. Annual funds allocated for overseas travel that have not been transferred, changed or used for other expenses according to related regulations shall be remitted in full to NSTC.

12. Under a multiyear project, applicants who cannot travel overseas for any reason in one of the years may apply in advance for transfer or change for the annual funds to be merged into other annual funds for overseas travel expenses. However, overseas travel reports shall be submitted on a case-by-case basis.

**These regulations are enacted in Chinese, which shall prevail in case of any discrepancy between the English translation and the Chinese original.*