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| | <p>經費報支友善專區</p> <p>User-Friendly Website for Reimbursement Applications</p> |
| <p>國內出差旅費</p> <p>Domestic travel expenses</p> | <ol style="list-style-type: none"> 1. 核定半日出差僅能報支 1/2 雜費。 Only 1/2 of the total amount of miscellaneous item of travel expenses shall be reimbursed for an approved half-day business trip. 2. 核定出差假別為公差假，不可報支雜費。 No reimbursement of unspecific travel expenses shall be allowed for a business trip approved as an official leave. 3. 出差旅費報告表金額修正，應同時修正大寫金額。 An amount change on the expenditure report shall result in a change to the total amount in Chinese words. 4. 校長或其代簽人處，請依本校授權層級(黏貼憑證用紙下方附註)辦理核章。 The column designated for signature of the NCKU president or the authorized signatory shall be completed with a signature or a seal according to the authorized hierarchy, as noted at the bottom of the sheet. 5. 具領人簽章處請簽名或蓋私章，請勿蓋職章。 The column designated for signature of recipient shall be completed with a signature or a personal seal, not a position seal. 6. 出差應以機關所在地(台南)至出差地順路票價報支。票價若分段，應以直達車票價報支。 Reimbursement of ticket fees for a business trip shall be made for travel by the most direct route between the location of the university (Tainan) and the destination. In case of combined tickets, reimbursement of ticket fees for the most direct train shall be made. 7. 報支交通費檢附高鐵手機票證購票證明，應加蓋經手人章。 A copy of T Express Mobile Ticket Proof of Purchase submitted for reimbursement of travel expenses shall be stamped with the applicant's seal. 8. 出差日期核定有跨日情形，始得以報支住宿費。 Reimbursement of accommodation fees shall be made for an approved business trip scheduled for more than one day. 9. 檢附住宿費單據金額逾補助標準，僅能依補助標準報支。 Reimbursement of accommodation fees shall be subject to the maximum standards of subsidy. 10. 搭乘大眾運輸請註明起迄地點。 If traveling by public transport, please specify points of departure and arrival. |

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| <p>國外出差旅費</p> <p>Overseas travel expenses</p> | <ol style="list-style-type: none"> 1. 住宿免費宿舍、過境旅館或在搭乘之交通工具歇夜班機及返國當日，其日支生活費為 30%。 Should there be expenses involving free accommodation, transit hotel stay, overnight stay on public transport, or other related activities on the day of return, applicants shall be subsidized a 70% discount of the designated living allowance. 2. 會議中有供餐，應依早、午、晚餐分別扣除 4%、8%、8%餐費。 If provided with free meals during the conference, applicants shall deduct the amount for each provided item from the total amount of their living expenses, with 4% for breakfast, 8% for lunch, and 8% for dinner. 3. 搭乘外國籍航空公司班機，應檢附搭乘外國籍航空班機申請書。 Those boarding flights on foreign airlines shall submit a reimbursement application with a completed form of NCKU Application for Boarding Flights on Foreign Airlines approved by the agency head or the authorized signatory. 4. 禮品交際及雜費每日 600 元額度內，應檢附相關單據報支。 A reimbursement application for a maximum of NT\$600 per day for gift expenses and miscellaneous fees shall be submitted with related receipts. 5. 國外憑證或網路列印憑證(如註冊費)，請經手人簽章。 Foreign documents or payment receipts (e.g., for registration fees) printed online shall be stamped with the applicant's seal. 6. 保險費用應檢附保險原始單據，要保人為「國立成功大學」，依人事室核定公假天數報支。 Insurance premiums shall be reimbursed with original documents based on the number of days approved by the Personnel Office for the official leave. The insurance proposer shall be National Cheng Kung University. 7. 出國期間日支生活費以奉派出差地點標準報支。 Reimbursement of daily living expenses for overseas travel shall be based on the destination. 8. 出差人員出國前未辦理結匯者，出差旅費應以出國前一日（如逢假日往前順推）臺灣銀行賣出即期美元參考匯價為依據辦理報支。出國前已辦理結匯者，可依結匯水單匯率計算。 Business travelers who have not completed a foreign exchange settlement before oversea travel shall apply for expense reimbursement based on the spot offer rate of USD announced by the Bank of Taiwan on the eve of departure for overseas travel (the last working day before |
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| | <p>the day of departure). Those who have completed foreign exchange settlements before overseas travel shall apply for reimbursement based on the exchange memo (remittance receipts).</p> <p>9. 須於出國前繳交報名等費用者，得以實際支付日匯價辦理報支，該費用以信用卡支付者，得以信用卡結算匯率辦理報支。 Payments for registration fees made before overseas travel shall be reimbursed based on the rate of remittance on the day of payment. Payment for registration fees by credit card shall be reimbursed based on credit card exchange rates.</p> <p>10. 旅行社代收轉付收據抬頭為應為「國立成功大學」。 Travel agency collection and payment receipts shall bear the title of National Cheng Kung University.</p> <p>11. 國外出差期間搭乘市區大眾運輸，應屬日支生活費零用金，不得另報支交通費。 Travel expenses for public transportation in a city during an overseas business trip shall be reimbursed under the category of daily living allowance. An additional reimbursement of transportation fees is not allowed.</p> |
| <p>餐費 Meal fees</p> | <p>1. 統一發票或收據未填寫「國立成功大學」或學校統一編號「69115908」。 Uniform invoices or receipts shall bear the title of National Cheng Kung University with its unified business No. 69115908.</p> <p>2. 免開立發票之收據，廠商的店章為統一發票專用章。應請廠商重新開立統一發票。 In case of a receipt exempted from using uniform invoice and issued by the supplier with a seal for the issuance of uniform invoice, please request the supplier to provide a new uniform invoice.</p> <p>3. 免開立發票之收據，廠商的店章內無統一編號，請貼金額千分之4印花稅。 In case of a receipt issued by a supplier exempted from the use of uniform invoices and using a seal without its uniform serial number, a tax stamp at 0.4% of the price shall be affixed by the supplier.</p> <p>4. 代墊逾1萬元費用，應事先簽奉校長核准。 Advance payment of more than NT\$10,000 made by the applicant to a supplier shall be approved by the NCKU president in advance.</p> <p>5. 以自籌經費報支餐費，如逾本校自籌收入支給各類會議費用餐費標準，應簽奉校長核准。 Reimbursement of meal expenses from the NCKU self-raised fund, with the total amount exceeding its standards of meal costs for</p> |

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| | <p>meetings, shall be approved by the NCKU president.</p> <p>6. 國外學者已領日支生活費者，再另支膳宿費者，其支付費用總額不得超出行政院所定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規定。</p> <p>Reimbursement of payments for board and lodging to foreign scholars who have received a daily living allowance shall not exceed the highest payment rate designated by the Executive Yuan for the employment of foreign consultants, experts and scholars by government agencies.</p> <p>7. 連續會議逾用餐時間始可提供餐點。請檢附用餐名單、會議名稱、活動日期及起訖時間等相關資料。</p> <p>Overtime meals shall be provided only when a meeting is extended. An application for reimbursement of expenses for overtime meals shall be submitted with documents specifying the list of attendees, the name of the meeting, the date and schedule of the event.</p> <p>8. 餐費申請表應標註訪賓服務機關及會議事由、日期、起訖時間、地點、人數。</p> <p>A payment application form for meal expenses shall be completed with information including the affiliated institution of the visitor, reasons for the meeting, date and schedule of the meeting, venue and number of attendees.</p> <p>9. 收據或發票日期與餐費日期不符，應註明原因。</p> <p>Should the date of a receipt or invoice be inconsistent with the time when the meal was paid, reasons shall be specified.</p> |
| <p>綜合所得收據</p> <p>Individual Income Receipt</p> | <p>1. 綜合所得收據表中單位主管需核章及先會辦出納組。</p> <p>The individual income receipt shall be sealed by the unit chief for approval and then submitted to the Cashier's Division for verification.</p> <p>2. 報支授課鐘點費或演講費應檢附佐證資料註明演講者名字、活動日期、起訖時間等。</p> <p>An application for payments for teaching hours or lectures shall be submitted with documents specifying the name of the teacher or speaker, date of event and schedule.</p> <p>3. 受領人應簽名或蓋私章，且受領人姓名應與簽名處相符(例如受領人姓名寫中文，簽名卻為英文)</p> <p>The receipt shall be signed or sealed by the recipient, with the signature or seal identical with the name of the recipient entered in the designated column (e.g., one instance of inconsistency is that the recipient's name is entered in Chinese, while the receipt is signed or sealed by the recipient in English).</p> <p>4. 綜合所得收據內有關金額、事由、會計編號等欄位錯誤需修正，</p> |

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| | <p>應先送出納組解鎖。修改後先送出納組核修正章後再送主計室。 Should the need arise to correct the columns designated for amount of payment, reasons, or accounting code, the applicant shall submit the original individual income receipt online to the Cashier's Division to request access approval for correction. Upon correction, the printed receipt shall be submitted to the Cashier's Division for approval before it is submitted to the BAS Office.</p> <p>5. 報支出席費用，請檢附出席人員簽到表。 An application for reimbursement of attendance fee payment shall be submitted with a completed attendance signature form.</p> <p>6. 受領事由應明確標示清楚，送出納組歸戶所得。 The receipt shall be completed with the specified reason for receipt/payment and submitted to the Cashier's Division for income tax categorization.</p> <p>7. 審查費、稿費、受試者、訪問調查費等請列明計酬標準。 Criteria shall be specified for reimbursement of payments for review fee, document fee, sampled subjects or interview surveys.</p> <p>8. 服務機關應標註機關名稱，不要僅填寫 XX 系所。 Please specify your department/institute and National Cheng Kung University in the column designated for the name of company.</p> <p>9. 受領人應提供匯款銀行資料。 The recipient shall provide the designated bank account for remittance.</p> |
| <p>高教深耕計畫 Higher Education Sprout Project</p> | <p>1. 高教深耕計畫單位主管應依會計編號計畫主持人單位而定。屬院統籌款計畫應先送院辦經院長核章。 Under the Higher Education Sprout Project, the unit chief shall be identified as the chief administrator of the unit the principal investigator is affiliated with. An application for the budget under a college-supervised project shall be submitted to the college dean for approval.</p> <p>2. 高教深耕計畫餐費應依「教育部及所屬機關(構)辦理各類會議講習訓練與研討習)會管理要點」規定，午、晚餐每餐單價須於 80 元範圍內供應。 According to the <i>MOE Directions for the Administration of Conferences, Workshops and Seminars</i>, the unit price for a lunch or dinner meal provided under the Higher Education Sprout Project shall be set at a maximum of NT\$80.</p> <p>3. 申請出國經費(含行政費)應事先簽准，回國後申請國外出差旅費，應檢附核准公文。並以公文核定補助的預算為限。 A budget application for overseas travel (including administration fees)</p> |

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| | <p>shall be submitted for approval in advance. An application for reimbursement of overseas travel expenses shall be submitted with an approved document and be subject to the approved budget.</p> <p>4. 文具及電腦周邊物品應於限制性費用項下報支。 Expenses for stationery and computer peripherals shall be reimbursed under the restricted budget category.</p> <p>5. 高教深耕計畫不得報支加班費及內部場地費。 Under the Higher Education Sprout Project, no payment shall be reimbursed for overtime work or rental of an NCKU internal venue.</p> <p>6. 本校人員不得支領出席費、稿費、審查費、主持費等。 Under the Higher Education Sprout Project, NCKU Members shall not receive payment for attendance, document writing, review or the position of principal investigator.</p> <p>7. 邀請國外學者來相關費用需先加會國際事務處。 A budget application for visiting foreign scholars shall be submitted to the Office of International Affairs for approval of related expenses.</p> <p>8. 請購一般事務用品或設備，須先填寫「機具設備補充說明表」始得申請或經費結報。 A supplementary information form of machinery equipment shall be completed before an application for procurement of items or equipment for general operations, or submission of a final budget report.</p> <p>9. 經費報支內容須與高教深耕計畫推動辦公室核定計畫有相關性。並依各計畫細項分配表內項目報支 Reimbursement of expenses shall be administered according to the distribution table of each of the projects approved by the Headquarters of University Advancement.</p> <p>10. 邀請國外學者來台機票票價匯率，以搭機前一天臺灣銀行即期賣出匯率計算。 In case of foreign scholars invited to visit Taiwan, expense reimbursement of the airfare shall be calculated based on the spot offer rate announced by the Bank of Taiwan on the eve of departure.</p> <p>11. 以個人名義申請學會會員費原則上不可報支。 Association membership fees paid in personal capacity shall not be reimbursed.</p> <p>12. 報支設備維護費應以深耕計畫(或頂尖計畫)購買者為限。 Reimbursement of expenses for equipment maintenance shall be limited to the items procured under the Higher Education Sprout Project (or the Top University Project).</p> |
| 科技部計畫 | 1. 科技部專題計畫規定請詳閱「科技部補助專題研究計畫經費處理 |

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| <p>MOST projects</p> | <p>原則」及「補助專題研究計畫作業要點」。(如為專案型計畫請依各要點原則處理)</p> <p>Applications for expense reimbursements under MOST projects shall be administered according to the MOST Principles for the Administration of Research Project Grants and the Operation Directions for MOST-Granted Research Projects. Those under specific projects shall be administered according to the designated directions or principles.</p> <p>2. 校內人員報支出席費、撰稿費、審查費及授課鐘點費，欲以校外人士標準支給，請於科技部專題計畫彈性支用額度項下報支。 Payments to NCKU members for attendance, document writing, review or teaching hours according to the rates designated for non-NCKU members shall be made from the flexible spending account under MOST research project grants.</p> <p>3. 校內人員國內外出差報支國內行程計程車資，可於科技部專題計畫彈性支用額度項下報支。 Expenses for domestic travel by taxi for NCKU members can be reimbursed from the flexible spending account under MOST research projects.</p> <p>4. 接待國外訪賓之餐費、禮品可於科技部專題計畫彈性支用額度項下報支。 Expenses for meals and gifts provided to visiting foreign visitors can be reimbursed from the flexible spending account under MOST research projects.</p> <p>5. 科技部專題計畫核定教學研究費，未動支餘額須辦理繳回科技部。 The unspent amount of the teaching and research remuneration approved under a MOST research project shall be returned to MOST.</p> <p>6. 國外專家學者來台費用請依「科技部補助國外學者專家來臺從事科技合作研究活動最高標準表」報支。 Expenses for foreign scholars working in Taiwan shall be reimbursed according to Table of Fees for Visiting Foreign Scholars Involved in Science and Technological Collaboration Research (at the highest rate).</p> <p>7. 發票或收據日期請在計畫執行期限內報支。 Invoices or receipts for project-related expenses shall be submitted for reimbursement within the designated duration for the execution of the project.</p> <p>8. 採購金額大於 10 萬元以上且須經採購組驗收，其驗收紀錄表合格日期須在計畫執行期限內。如未能於期限內驗收合格完成，請向</p> |
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科技部申請計畫展延。

In case of a procurement of more than NT\$100,000 which shall be inspected by the Purchasing Division under the Office of General Affairs, the inspection shall be completed on dates during the execution period of the project. Should it fail to be completed by the end of the project, an application for project extension shall be submitted to MOST for approval.

9. 餐費申請須符合科技部規定：因研究計畫需要召開會議並逾用餐時間。

According to the MOST regulations, an application for expense reimbursement shall be allowed for delayed meals provided for participants in meetings called for by the project.

10. 科技部經費不得報支家電用品(例如冷氣機)以及實驗室修繕等相關費用。(建請由個人結餘款報支)

Payments for household appliances (such as air conditioners) and laboratory maintenance shall not be reimbursed from the budget account under MOST projects.

11. 科技部不得報支禮品餽贈及交際應酬等相關費用。

Payments for gifts and business entertainment shall not be reimbursed under MOST projects.

12. 科技部計畫結案時，如執行率未達 80%請至科技部線上填寫未達 80%原因並存檔送出。(執行率=全部實支數/全部實收數)

At the end of a project, should the percentage of expenditure of disbursed funds (i.e., actual expenditure/amount disbursed) fall below 80%, please log onto the designated MOST website to specify reasons in an online report, which shall be filed before submission.

13. 國外差旅費累計流入/流出超過核定金額 50%以上，請向科技部申請核准。

Should the accumulated inflow or outflow amount for the subsidized item of overseas travel expenses exceed 50% of the original approved amount, please apply to MOST for approval before the transfer can be made.

14. 業務費及研究設備費累計流入/流出超過核定金額 50%以上可逕自校內申請核准。(線上填寫經費流用申請表)

Should the accumulated inflow or outflow amount for the subsidized item of general operating expenses, research equipment fees exceed 50% of the original approved amount, the applicant may submit a completed budget virement application form online to NCKU for approval before the transfer can be made.

15. 核定清單原無核定研究設備費，經費額度在新臺幣五萬元以下者，可循校內申請核准。(線上填寫經費流用申請表)
To include an additional subsidized item for research equipment (not originally approved) that falls within a NT\$50,000 budget limit, the applicant may submit a completed budget virement application form online to NCKU for approval.
16. 核定清單無核定「國外專家學者來台費用」，請填寫經費流用申請表申請增列。
To include an additional subsidized item for visiting foreign scholars (not originally approved), please submit a completed budget virement application form online to NCKU for approval.
17. 科技部計畫欲報支不支薪人員(實際參與計畫人員)國內差旅費、註冊費等相關費用，請填寫經費流用申請表申請增列。
To include additional subsidized items of domestic travel expense and registration fee for unpaid participants in a MOST project, please submit a completed budget virement application form online to NCKU for approval.
18. 科技部計畫下如欲增列主持費或主持人，請向科技部申請。
To include an additional subsidized item for a principal investigator allowance or another principal investigator into a project, please apply to MOST for approval.
19. 科技部專題計畫核定清單核定國外差旅費如欲增列出國項目(出席國際會議或移地研究)，請填寫經費流用申請表申請增列。
To include an additional subsidized item of overseas travel (participation in international conferences or off-site research), please submit an application with a completed budget virement application form for approval.
20. 國外差旅費報支出席國際會議，出差人須發表論文、擔任主持人或主講人等實質事實，單純參與國際會議不得報支。(單純參與國際會議建請由個人結餘款報支)
21. Overseas travel expenses for participation in international academic conferences shall be reimbursed based on the fact that the applicant traveler attended the event as a paper presenter, a keynote speaker or the chair of the conference. Expenses for participation in an international academic conference as an attendee should be reimbursed from a personal project balance.
22. 不得於科技部專題計畫報支專利相關費用，欲報支專利費請逕洽技轉中心或從個人結餘款報支。
Patent fees shall not be reimbursed from the budget account of a

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| | <p>MOST research project. Please apply to the Transfer and Business Incubation Center for reimbursement of patent fees, or apply for reimbursement from personal remaining balance.</p> <p>23. 科技部專題計畫可報支常年會費或年費，不補助永久會費。(永久會費建請由個人結餘款報支)</p> <p>One-time or annual association membership fees can be reimbursed from the budget account under a MOST research project. Permanent membership fees shall be reimbursed from personal remaining balance.</p> <p>24. 專案申請出國補助經費，請依科技部核准文之補助項目(機票、註冊費或生活費)及經費上限報支出國費用；並於科技部網頁繳交出國報告及填寫報支項目金額存檔送出。</p> <p>An application for reimbursement of overseas travel expenses under a MOST-granted project shall be administered in accordance with the MOST-approved amount of subsidy for items in the designated category (airfare, registration fee or living allowance). The applicant shall log into the MOST website to submit an overseas travel report and an expenditure report, which shall be filed before submission.</p> <p>25. 專案申請國外專家學者來台費用，請依科技部核准文之補助項目(機票或日支費)及經費上限報支出國費用；並於科技部網頁繳交出國報告及填寫報支項目金額存檔送出。</p> <p>An application for reimbursement of expenses for visiting foreign scholars under a MOST-granted project shall be administered in accordance with the MOST-approved amount of subsidy for items in the designated category (airfare or daily living allowance). The applicant shall log into the MOST website to submit an overseas travel report and an expenditure report, which shall be filed before submission.</p> <p>26. 專案申請出國補助經費及國外專家學者來台費用，不得再於科技部其他計畫報支。</p> <p>Expenses for overseas travel and visiting foreign scholars under a MOST-granted project shall not be reimbursed from grants of other MOST projects.</p> |
| <p>其他 Others</p> | <p>1. 經費報支黏貼憑證用紙誤用表單格式(應用甲式常誤用乙式)。 Please affix an adhesive certificate on the correct type of form.</p> <p>2. 報支財產設備維修費用，請註明財產編號，由經手人簽章。 Please specify property identification numbers of NCKU in an application for payments for property and equipment maintenance, which shall be signed and sealed by the applicant.</p> <p>3. 黏貼憑證上應註明案件用途。 The purpose shall be specified on an adhesive certificate.</p> <p>4. 黏貼憑證上金額或資料有修正處，請經手人簽章。 Changes to the amount or other items on an adhesive certificate shall</p> |

be signed and sealed by the applicant.

5. 黏貼憑證代墊金額逾 1 萬元，非屬本校放寬代墊免事先簽准之項目，需簽奉校長核准才能報支，簽呈決行層級，應為一層決行。
An application for an advance payment of more than NT\$10,000, as indicated on an adhesive certificate, made by the applicant to a supplier, which is not exempted from prior approval, shall be approved by the NCKU president on the first level of administration.
6. 相同採購標的金額合計逾 10 萬元，不得分批辦理採購。
A procurement of same items with an amount of more than NT\$10,000 from a supplier shall not be processed with separate procurements.
7. 經辦採購、請購人員及計畫主持人不得擔任驗收人員。
A procurement staffer, applicant or project director shall not act as an inspector for the procurement.
8. 共同供應契約需檢附共同供應契約的請購單、訂單及驗收紀錄。
An application for reimbursement under an inter-entity supply contract shall be administered with the purchase requisition, purchase order and acceptance certificate.
9. 單據上核章人員應為校內人員，學校兼任成大醫院醫師之教師，請勿蓋成大醫師章。
Accounting documents shall be stamped with position seals by NCKU members. A faculty member doubling as an NCKU physician shall not use the physician's seal to stamp the documents.
10. 免用統一發票收據上其店章為統一發票專用章者，應請廠商重新開立統一發票。
In case of a receipt exempted from the use of uniform invoice and issued by the supplier with a seal for the issuance of uniform invoice, please request the supplier to provide a new uniform invoice.
11. 三聯式統一發票請檢附收執聯報支(扣抵聯不可單獨報支)
The receipt copy of a triplicate uniform invoice shall be submitted as a certificate for reimbursement (no reimbursement shall be made with the deduction copy only).
12. 黏貼憑證請購金額應含發票上稅額，申請金額應與發票總金額相符。
The amount indicated on an adhesive certificate shall include the tax on the invoice. The total amount applied for shall be identical with that indicated on the invoice.
13. 發票或收據各項費用(如文具、材料等)數量欄位為『一批或一式』者請加註或檢附明細單價等資料。
In case of a batch or a form (一批或一式) written in the column of

quantity on an invoices or receipt, please specify or provide price details.

14. 10 萬元以下經費報支，為簡化流程，校長或機關授權代簽人處，請先送各單位主管核章。

An application for reimbursement of no more than NT\$100,000 shall be submitted to the unit chief administrators who are authorized to sign for final approval on behalf of NCKU President.

15. 電子發票證明聯，由經手人自行列印者，請經手人簽章。

An electronic invoice printed by the applicant and submitted as a certificate shall be signed and sealed by the applicant

16. 由營業人開立電子發票若為感熱紙，請加註統一發票號碼字軌。

The alphanumeric code numbers shall be specified by the applicant on an electronic invoice issued in thermal paper by a business entity.

17. 逾 1 萬元之採購案件，須附上估價單依請購流程送出。

An application for a procurement of more than NT\$10,000 shall be submitted with a written quotation according to the procurement procedure.