

### Attachment

Type of Fee	Pay Rate	Standards and Scope					
<b>1. Service Subsidy</b>							
Hourly Lecture Fee	Per Hour	1. Lecturers are paid according to the Hourly Rate Schedule for Lecturing. 2. The total amount of lecturing and teaching payment shall not exceed 30% of the approved budget for the current expenditure. 3. The Hourly Rate Schedule for Lecturing is set as follows:					
		De scr i p t i o n	Type of Fee	Delivered by  Delivered to	Internal Recruitment	External Recruitment	
		Ac t i v i t y	Hourly Lectur e	Teacher and student	Maximum limit: NT\$1,000	Maximum limit: NT\$2,000	
				Units which are affiliated	Maximum limit: NT\$1,000	Maximum limit: NT\$1,500	
Hourly Teaching Fee	Per Hour	1. The hourly rate is NT\$ 400 (the same currency is used for the following content) according to the Schedule for Part-Time and Substitute Teachers of Public Elementary and Junior High Schools. The hourly rate of tutoring service, NT\$ 550, is adopted for additional teaching hours in excess of the maximum teaching hours per week specified in the General Guidelines of the Curriculum Guidelines of 12-Year Basic Education and teaching hours during winter and summer vacations. 2. The total amount of lecturing and teaching payment shall not exceed 30% of the approved budget for the current expenditure. 3. A teacher in an institution of higher education is paid an hourly rate according to the Standards for Hourly Teaching Rate of Institutions of Higher Education and subject to relevant rules of his/her institution, in order to teach at a senior secondary school. 4. The Standards for Hourly Teaching Rate of Institutions of Higher Education are set as follows:					
		Des crip t i o n	Type of Fee	Delivered by  Delivered to	Internal Recruit ment	External Recruitment	
		Tea chin g	Hourly Teachin g	Within the maximum teaching hours per week	NT\$400	NT\$400	A teacher in an institution of higher education is paid an hourly rate according to the Standards for Hourly Teaching Rate of Institutions of Higher Education.
				Hours during winter and summer vacations and hours in excess of the maximum teaching hours per week	NT\$550	NT\$550	

		<p>5. In addition to employment of teachers in institutions of higher education, the following rules are set based on the Guidelines for Subsidies for Senior Secondary Schools for Implementation of 12-Year Basic Education Curriculum and New Hourly Rate Based on Weekly Teaching Hour Standards for Teachers of National Senior Secondary Schools (hereinafter referred to as the “New Hourly Rate Guidelines”) and consideration of preventing repeated subsidies:</p> <p>(1) Private schools: A private school which has already received subsidies to provide its specified elective courses and course consultants for the implementation of the new curriculum according to the New Hourly Rate Guidelines cannot apply for the same subsidies through the project.</p> <p>(2) Public schools: A public school shall apply for subsidies to offer hourly pay of new teaching services for classes to which the new curriculum applies according to the New Hourly Rate Guidelines. A subsidy for hourly pay of classes adopting the new curriculum on a trial basis shall be applied through the project.</p> <p>6. The hourly teaching fee cannot be used to cover regular expenditure for faculty salary. This type of teaching payment can only be allocated as “hourly pay” with verification.</p> <p>7. Remedial teaching and differentiated instruction are not subsidized because teachers are compensated by the hourly rate of learning support.</p>
Consultation Fee, Guidance Fee, and Instruction Fee	Per Person	Relevant fees are paid according to attendance fee rules specified in the Guidelines for Attendance Fee and Writing Fee of Central Government Agencies and Schools.
Salaries for Temporary Staff /Part-Time Staff	Per Hour	<p>1. The total amount of part-time salary shall not exceed 5% of the approved budget for the current expenditure.</p> <p>2. The maximum salary cannot exceed 1.2 times the minimum salary specified in the Labor Standards Act.</p> <p>3. The number of temporary staff for any meeting, training session or workshop (seminar) cannot exceed one tenth of the number of attendants. One additional working day can be added before and after the occasion.</p> <p>4. The allocated cost shall include work pay, pension, insurance premium and any other legally required compensation.</p> <p>5. This type of salary cannot be paid to full-time employees.</p> <p>6. Part-time salary shall be verified and allocated based on job description and nature of work.</p>
Printing Fee		<p>1. The total amount of the printing fee shall not exceed <b>10%</b> of the approved budget for the current expenditure.</p> <p>2. The printing fee cannot be used for editing and printing school magazines, arranging performance and producing student recruitment souvenirs.</p>
Information Retrieval Fee		It shall be verified and allocated based on needs.
Fee for Accommodation and Food Services		<p>1. Accommodation and food services shall be subsidized according to the Management Guidelines for Training Sessions and Workshops (Seminars) of the Ministry of Education and Its Affiliated Agencies.</p> <p>2. The total cost of food services shall not exceed 10% of the approved budget for the current expenditure.</p> <p>3. No subsidy is available for students participating in external activities or competitions.</p>

Insurance Premium		If an agency or school needs to organize an activity not related to art, culture or recreation for an operational purpose, it may pay travel insurance premium for participants taking approved official business leave without providing repeated insurance and relevant subsidies.
Facility Use Fee		The facility use fee shall be subsidized according to the Budget Allocation Criteria for Projects Subsidized or Commissioned by the Ministry of Education.
Miscellaneous Expense		<ol style="list-style-type: none"> <li>1. The total amount of miscellaneous expense shall not exceed 20% of the approved budget for the current expenditure.</li> <li>2. Miscellaneous expense for all consumable teaching materials can be allocated.</li> <li>3. Miscellaneous expense includes uncovered office costs, such as stationery, paper, consumable office supplies, folders and stamps.</li> </ol>
Domestic Travel Fee, Short-Term Transportation Fee, Delivery Fee	Per Person	<ol style="list-style-type: none"> <li>1. The domestic travel fee is allocated and provided according to the Guidelines Governing Reimbursement of Domestic Business Trip Expenses.</li> <li>2. This type of fee cannot be used to cover the cost for school bus and transportation staff.</li> <li>3. A school offering cross-school elective courses of the new curriculum can claim reimbursement for verified transportation expenses according to the Guidelines Governing Reimbursement of Domestic Business Trip Expenses.</li> </ol>
Supplementary Insurance Premium of National Health Insurance		It is allocated according to the National Health Insurance Act.
Car Rental Fee	Per Car	<ol style="list-style-type: none"> <li>1. A maximum of NT\$12,000 is granted for renting a car per day.</li> <li>2. If any cars are rented for organizing an interactive event related to launching a course of the new curriculum or the project, the guests and purpose shall be clearly stated in the subsidy proposal.</li> <li>3. The car rental fee is granted to subsidize teachers and students to go on a field trip or make an educational visit or junior secondary school students to visit senior secondary schools for career or academic exploration activities.</li> </ol>
Material Fee	Per Person	<ol style="list-style-type: none"> <li>1. The total amount of the material fee shall not exceed 20% of the approved budget for the current expenditure.</li> <li>2. A participant of the project can receive a maximum of NT\$200 per time depending on the number of participants.</li> </ol>
Item Fee		<ol style="list-style-type: none"> <li>1. The total amount of the item fee shall not exceed 20% of the approved budget for the current expenditure.</li> <li>2. The price of each item shall not exceed NT\$10,000.</li> <li>3. The item fee is only available for items excluded from the regular expenditure.</li> </ol>
Equipment Maintenance Fee		<ol style="list-style-type: none"> <li>1. The total amount of the equipment maintenance fee shall not exceed 10% of the approved budget for the current expenditure.</li> <li>2. The equipment maintenance fee is only available for equipment excluded from regular expenditure.</li> </ol>

Software Design Fee, Software License Fee	<ol style="list-style-type: none"> <li>1. The unit price of a software design project or software license shall not exceed NT\$10,000.</li> <li>2. The name of the software design project or software license, quantity and unit price shall be clearly stated. Using the phrase “one set” to briefly describe the entire purchase is not allowed.</li> </ol>
Promotion Fee for Student Recruitment	<ol style="list-style-type: none"> <li>1. The total amount of the promotion fee for student recruitment shall not exceed 10% of the approved budget for the current expenditure.</li> <li>2. A participant in the project can receive a maximum of NT\$200 per time depending on the number of participants.</li> </ol>
Admission Scholarship	<ol style="list-style-type: none"> <li>1. Admission scholarships are available for students who are enrolled through the exam-free admission program and achieve a good result in the required exam. An applicant is required to take the exam of Comprehensive Assessment Program for Junior High School Students. A maximum of NT\$ 10,000 per student can be granted. A student is not allowed to receive the same type of scholarship from another program. The number of scholarships equals 50% of the number of enrolled students for the exam-free admission program in an academic year.</li> </ol>
Student Scholarship (Grant)	<ol style="list-style-type: none"> <li>2. Student scholarships (grants) are given to reward students who are enrolled through the exam-free admission program and demonstrate outstanding performance during study based on the following criteria: <ol style="list-style-type: none"> <li>(1) A maximum of NT\$10,000 is granted for academic achievement to every eligible student per semester.</li> <li>(2) A maximum of NT\$5,000 is granted for mid-term academic achievement, obtaining a license or achieving good results in a competition to every eligible student. The scholarship cannot be granted to students to attend workshops.</li> <li>(3) A maximum of NT\$5,000 is granted to students who are financially disadvantaged and verified by the school to pursue study without worries.</li> </ol> </li> <li>3. A junior high school student demonstrating outstanding performance in one activity or course of the project can receive a maximum of NT\$5,000.</li> <li>4. The total amount of scholarships (grants) shall not exceed 20% of the approved budget for the current expenditure.</li> <li>5. A school shall attach relevant review rules approved at the administration meeting to the proposal.</li> <li>6. A scholarship can only be given to students in the form of cash.</li> </ol>

## 2. Equipment and Investment Subsidies

Equipment Fee	<ol style="list-style-type: none"><li>1. The budget for the capital expenditure shall not exceed 80% of the total budget approved.</li><li>2. If a large number of books or DVDs is purchased for teaching, DVDs shall be added to the library collection.</li><li>3. Ordinary/regular equipment (air conditioner, classroom fans, lighting, curtains, classroom tables and chairs, etc.) and repairs, maintenance and management related to environment and space will not be subsidized if they are irrelevant to a plan, hard to be assessed in terms of their relevance, or hard to be assessed in terms of their effectiveness.</li><li>4. Current conditions of equipment shall be considered to avoid repeat purchase.</li><li>5. The name, quantity and unit price of equipment shall be clearly stated. Using the phrase “one set” to briefly describe the entire purchase is not allowed.</li></ol>
Repair and Maintenance Fee	<ol style="list-style-type: none"><li>1. The budget for repairing and maintaining teaching facilities and spaces (regular classrooms, specialized classrooms, and places for internships) can be allocated for the project. It does not include any construction project which has no direct relevance to teaching facilities or spaces, such as new construction, urgent construction (repairing old and dangerous electrical systems, dormitories or old toilets at schools), barrier-free facilities, weatherproof corridors and canopies.</li><li>2. A quotation of a repair or maintenance project shall be attached. The name, quantity and unit price of any materials shall be clearly stated. Using the phrase “one set” to briefly describe the entire purchase is not allowed.</li><li>3. The cost for graphic display equipment needs to be categorized as equipment fee instead of repair and maintenance fee.</li></ol>

## 3. Other Notices

1. Regular activities of a school (or a region) cannot be subsidized.
2. Tickets, accommodation and transportation are not subsidized for a student to personally make a visit or participate in a competition, workshop and other external learning activities.
3. Budget allocation aims to maximize benefits with the lowest budget and the maximum number of beneficiaries, as well as to optimize teaching equipment effectiveness.
4. Subsidized supplementary materials cannot be used as textbooks.
5. A school shall comply with the following rules to purchase equipment:
  - (1) Personal computer (including a display device): NT\$30,000 or lower; NT\$25,000 or lower without a display device.
  - (2) Notebook: NT\$30,000 or lower.
  - (3) Tablet: NT\$15,000 or lower.
  - (4) Digital camera: NT\$10,000 or lower.
  - (5) Laser printer: NT\$20,000 or lower.
6. A teacher is not subsidized to make an educational visit which has no relevance to curriculum development or teaching.
7. A property label shall be attached to equipment subsidized through the project. The text “XXXX (Year) Purchase Through the MOE K-12 Education Administration Subsidies for Local Exam-Free Admission for Public Senior Secondary Schools Implementation Plan” shall appear on the label. Such equipment shall be managed as the property of a school.