Content

Title：	Amendment to Directions Governing MOE K-12 Education Administration Subsidies to Promote Pilot Implementation of Exam-free Admission to Senior Secondary Schools in School Zones Ch
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Legislative：	1.2024.04.11 Amendment to Directions Governing MOE K-12 Education Administration Subsidies to Promote Pilot Implementation of Exam-free Admission to Senior Secondary Schools in School Zones 2.2022.07.20 Amendment to Directions Governing MOE K-12 Education Administration Subsidies for the Promotion of the Implementation of Local Exam-free Admission in Senior High Schools in School Zones 3.2019.10.02 Directions Governing MOE K-12 Education Administration Subsidies for Local Exam-free Admission for Public Senior Secondary Schools Implementation Plan 4.018.02.08 Directions Governing MOE K-12 Education Administration Subsidies for local exam-free admission for Public Senior Secondary Schools Implementation Plan
Content：	1.These Directions have been formulated by the MOE K-12 Education Administration (hereunder abbreviated to “the Administration”) to achieve the vision and the objectives of admission to nearby schools for the12-year Basic Education, to conduct projects for pilot implementation of fully exam-free admission to local senior secondary schools offering the12-year Basic Education for students in in their school zone, and to improve the quality and performance of the handling of local completely exam-free admission to senior secondary schools by the senior secondary schools and the public junior high schools within the same school zones. The term “school zones” in the preceding paragraph refers to the designated administrative areas in which implementation of pilot projects for fully exam-free admission to local senior secondary schools offering the12-year Basic Education curriculum is being conducted. 2. Senior secondary schools that conduct completely exam-free admission in their school zone or conduct completely exam-free admission in their school zone and admit students into disciplinary area departments may draw up a project plan and funding application form and apply to the Administration for a subsidy. If the public junior high schools that send students to the senior secondary schools referred to in the preceding paragraph are under the jurisdiction of a special municipality or county (city) government they may draw up a project plan and funding application form and apply to their special municipality or county (city) government for a subsidy. The special municipality or county (city) government will conduct a preliminary review and apply to the Administration for subsidies for schools which pass the preliminary review. Junior high schools that are affiliated to a national senior secondary school may apply directly to the Administration for a subsidy. The format and mandatory content to be included in the project plan and funding application form for the subsidies referred to in the two preceding paragraphs are prescribed separately by the administration. 3. The principles to be followed listing the expenses in applications for these subsidies are listed below: a. List expenses using New Taiwan Dollar (NTD) as the currency unit. b.Each expense item for a project plan shall be listed in accordance with the provisions of the Operation Directions Governing Approval, Issuance and

Reporting of Ministry of Education Subsidies (Donations) and Commissioned Funds, and the table of the associated criteria, and in accordance with the provisions of these Directions (as in the attachment; hereunder referred to as the “attachment to these Directions”.
c.A school is not permitted to apply for a subsidy for any expense item for which the school has already applied to any other government agency for a subsidy.
d.The expense items for which a school applies for a subsidy shall be expenses that are necessary for its project plan. A school is not permitted to apply for a subsidy for any equipment or other expense item that is not related to the implementation of its project plan.
e. Schools shall check their current facilities and equipment to avoid applying to purchase items that they already have.

4. The expense items which are subsidized under these Directions and the associated criteria are specified below:
a.Current expenditure account
1) The restrictions on the percentage of the subsidy amount available for each expense item are calculated using the individual schools as the unit.
2) Personnel expenses: These are restricted to schools which the Administration has designated to be convener schools handling local completely exam-free admissions. These schools may list the expenses for one full-time assistant.
b. Capital expenditure account
1) In principle, senior secondary schools purchase the facilities and equipment and building repairs or projects listed below:
(1)Audiovisual, information, databases or education related facilities and equipment (including graphics instruments and equipment) to narrow the education resources gaps among regions.
(2)Repair or maintenance work on old school buildings.
2) In principle junior high schools shall purchase graphics instruments and equipment, and sundry equipment related to teaching.
3)For the equipment referred to in the two points listed under the preceding subparagraph, schools shall limit themselves to machinery and/or equipment (including computer software and equipment costs) and sundry equipment that is listed un the Executive Yuan’s Directorate-General of Budget, Accounting and Statistics standards for classification of properties and sundry equipment that has a service life of at least two years and a unit price of at least NTD 10,000..
c. Other matters that schools shall give attention to:
1) These subsidies are not available for pay for overtime or administrative expenses.
2) Student applications for admission scholarships and grants are restricted to students participating in exam-free admission in that school zone. Senior secondary schools shall formulate directions for the associated reviews for implementation after they have been passed by a meeting of the school’s administration.
3) Compilation of teaching materials is one of teachers’ class preparation tasks and teachers will not be paid separate editing fees.
The capital expenditure account expenses referred to in Subparagraph 2 of the preceding paragraph do not include the following:
a.Regular equipment for general purposes
b.Equipment not related to the project plan, or of which is difficult to assess the relationship or to assess the effectiveness.
c. Expenses incurred for the repair maintenance, or management of the environment and spaces.
d. Other expenses related to the expenses referred to in the preceding three subparagraphs. Schools shall list and sub-list current expenditure account and capital expenditure account expense items in accordance with the provisions of the Central Government Handbook for the Preparation of General Budgets and of the attachment to these Directions.

5. These subsidies are allocated to special municipality and county (city) governments based on their respective financial resources levels in accordance with the provisions pf the Regulations Governing Central Government Subsidies for Special Municipality and County (City) Governments

and the annual budget allocation obtained by the Administration in a given year. Those with a financial resources level classified as Level 1 receive a maximum subsidy of 86%; those at Level 2 receive a maximum subsidy of 87%; those at Level 3 receive a maximum subsidy of 88%; those at Level 4 receive a maximum subsidy of 89%; and those at Level 5 receive a maximum subsidy of 90%.

6. The Administration may invite scholars, experts, and representatives of government agencies and of parent and teacher groups to form a review panel to review applications. The Administration will approve the project plans and subsidy funding amounts of the applications that the review panel has passed and then notify the special municipality and county (city) government to then notify the schools under their jurisdiction. The Administration will notify schools under the jurisdiction of the Ministry of Education.

7. The procedures for applications for, and issuance and settlement of these subsidies are as follows:
a. Subsidy funding shall be used only for its specified purposes and handled in accordance with the provisions of the Operation Directions Governing Approval, Issuance and Reporting of Ministry of Education Subsidies (Donations) and Commissioned Funds, and used during the academic year set out in the plan. The implementation of phase 1 subsidies is to be completed no later than December 31 of that academic year, and the implementation of phase 2 subsidies is to be completed no later than July 31 of the next academic year. Verification of the settlement of expenses shall be handled within two months after completion of the use of the funding each semester. The settlement of the expenses of senior secondary schools under the jurisdiction of a special municipality or county (city) government shall be undertaken by the respective competent authority and forwarded to the Administration for verification.
b. If any changes to a school’s project plan are necessary, the school shall handle making changes in accordance with the Operation Directions Governing Approval, Issuance and Reporting of Ministry of Education Subsidies (Donations) and Commissioned Funds. However, for schools under the direct jurisdiction of the Ministry of Education, adjustments to capital expenditure made must be approved by the Administration. Schools under the direct jurisdiction of a special municipality or county (city) government must submit their changed plan to their special municipality or county (city) government to forward to the Administration for approval, after which a school will proceed in accordance with its changed plan. If the total amounts of a junior high school’s current expenditure and capital expenditure both remain unchanged after the changes to its project plan, that school may start implementation of the project after its special municipality or county (city) government approves the school’s project plan changes.
c. Schools are restricted to only using any subsidy funds remaining after procurement and tendering for purposes associated with items specified in their project plan. A school shall act in accordance with the provisions of the preceding subparagraph to make use of any subsidy funds remaining for any item newly-added to its project plan.

8. A senior secondary school may designate a teacher to assist in the implementation of its plan on a part-time basis. In principle, senior secondary schools may reduce the number of classes taught by such teachers by a maximum of between two and four classes per week, depending on the situation.

9. If a school uses the subsidy it received in any way that violates its implementation plan, the provisions of these Directions, or the provisions of other related ordinances, the Administration may revoke the subsidy disposition in whole or in part, or it may take the violation into consideration when reviewing a possible subsidy for the school for the next academic year. If the funds have already been appropriated, the Administration shall send the school a disposition in writing notifying it to return the subsidy funds in whole or in part within a prescribed period.

	10. The Administration may visit a school during the period when it is implementing its plan to undertake oversight and assess how these subsidy funds are being used. If a school fails to make use of 85% of approved funding for its current expenditure or its capital expenditure in any semester, it shall return a proportion of the remaining current expenditure or capital expenditure funds for that semester to the Administration. The proportion is the same as the proportion of the current expenditure or capital also expenditure funds that the subsidy funds were. The situation will be taken into consideration when that school’s next subsidy is being reviewed.
Attachments：	113年修正發布-完全免試入學經費補助要點(英譯)-國際司英譯-附件.pdf

Data Source： Laws and Regulations Retrieving System