Content

Title：	Directions Governing MOE K-12 Education Administration Subsidies for Local Exam-free Admission for Public Senior Secondary Schools Implementation Plan Ch
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Content：

I. Purpose

The Directions are formulated to fulfill the K-12 Education Administration's (hereinafter referred to as the "Administration") philosophy and achieve its objectives: nearby enrollment in K-12 Education, implementing the pilot project on local exam-free admission for senior secondary schools within the K-12 education, and improving the quality and performance of senior secondary schools and their corresponding public junior secondary schools (hereinafter referred to as the "Schools") that offer exam-free admission.

The areas where said senior secondary schools are located refer to the administrative areas designated as per the pilot project on local exam-free admission for senior secondary schools within the K-12 education.

II. Eligibility

Public senior secondary schools that offer exam-free admission may apply to the Administration for a subsidy by submitting a plan and a subsidy application form.

If a senior secondary school's corresponding junior secondary school in Article I is a municipal or county (city) secondary school, it may apply for a subsidy to the municipal or county (city) government with a plan and a subsidy application form. After passing a preliminary review conducted by the municipal or county (city) government, it may send a letter to the Administration and apply for a subsidy. An affiliated junior secondary school of a national senior secondary school may apply to the Administration for a subsidy.

The format of the plan and the subsidy application form, along with the content to be included, for subsidies mentioned in the preceding two paragraphs (hereinafter referred to as the "Subsidies") is to be formulated separately by the Administration.

III. Principles of budget preparation

The principles of preparing a budget when making an application for the Subsidies are as follows:

The unit of a budget is New Taiwan dollar (hereafter NT$).

A budget for items listed in a plan shall be prepared according to the Guidelines Governing Budget Allocation and Expenditure Verification for Projects Subsidized and Commissioned by the Ministry of Education with a standards table, as well as provisions of these Directions (see the attachment; hereinafter referred to as the "Attachment of these Directions").

If an application for a subsidy to a government agency for an item listed in the plan has been made, an application for the Subsidies is not allowed.

An application for the Subsidies can be made for a required item in a plan. An application for the Subsidies is not allowed for equipment or other items irrelevant to the implementation of a

plan.
A school shall take its current facilities and equipment into account, in order to avoid a repeat purchase.

IV. Subsidized items and criteria

The provisions concerning subsidized items and criteria are as follows:

Current expenditure: The calculation of limitations on the ratio of various amounts shall be based on individual schools.

Capital expenditure:

For a senior secondary school, the principle of either purchasing, repairing, or performing maintenance on the following facilities and equipment shall prevail:
(1) Audiovisual, information, database, or teaching-related facilities and equipment used to narrow the gap in teaching resources across areas (including graphic display equipment)
(2) Repairing or performing maintenance on old school buildings
For a junior secondary school, the principle of purchasing teaching-related graphic display equipment or other equipment shall prevail.
Regarding said equipment, the service life of machinery and equipment, as well as other equipment, shall be more than two years, and their unit prices shall be more than NT$10,000 (including computer software and equipment costs) as per the Asset Classification Standards of the Director-General of Budget, Accounting and Statistics under the Executive Yuan.

Other matters requiring attention:

The Subsidies are not applicable to personnel costs, overtime pay, and administrative and management fees.
Only those who participate in exam-free admission can receive an admission scholarship or a grant. Public senior secondary schools shall lay down relevant review guidelines. Said guidelines shall become effective after being approved at an Administrative Meeting.
A teacher will not be paid for preparing teaching materials because this is considered part of his/her work.

The budget for the capital expenditure in Subparagraph 2 of the preceding paragraph does not include the following:

Ordinary/regular equipment
Equipment irrelevant to a plan, hard to be assessed in terms of its relevance or effectiveness
Repairs, maintenance and management expenses related to environment and space
Budgets related to the preceding three subparagraphs

A budget related to a subparagraph or item under the current expenditure or the capital expenditure shall be prepared in accordance with the Handbook for Preparing the Central Government General Budget and the Attachment of these Directions.

V.

The Subsidies shall be allocated among various municipal and county (city) governments in proportion to their financial levels as per the Regulations Governing Subsidies Given to Municipal and County (City) Governments by the Central Government, as well as the annual budget obtained by the Administration. Maximum 86% of the Subsidies will be given to those whose financial level is classified as Level 1; maximum 87% to those whose financial level is classified as Level 2; maximum 88% to those whose financial level is classified as Level 3; maximum 89% to those whose financial level is classified as Level 4; maximum 90% to those whose financial level is classified as Level 5.

VI.

To review applications, the Administration may invite scholars and experts, representatives from agencies, and parent and teacher groups to form a review panel. A plan and a subsidy amount are to be approved by the Administration after an application has been approved by the review panel. Notification will be sent to a municipal or a county (city) government, which should forward the notification to a school subordinate to it. Notification will be directly sent to a national school by the Administration.

VII.

The procedure for an application to receive, and an allocation of, the Subsidies, as well as a report on expenditure verification, is as follows:

A subsidy should only be used for its specified purpose and processed in accordance with the Guidelines Governing Budget Allocation and Expenditure Verification for Projects Subsidized and Commissioned by the Ministry of Education. Subsidies should be allocated on an academic year basis; the first allocation of subsidies shall be completed by December 31st in the current year, and the second by July 31st. Reports on expenditure verification of the first and second allocations of subsidies shall be done within two months upon the completion of said allocations of subsidies, respectively. For a senior secondary school subordinate to a municipal or county (city) government, the responsible competent authority shall forward the report on its expenditure verification to the Administration.

If changes must be made to a plan, adjustments should be made in accordance with the Guidelines Governing Budget Allocation and Expenditure Verification for Projects Subsidized and Commissioned by the Ministry of Education. However, for adjustments to be made to budgets for the capital expenditure, a national school shall report to the Administration for approval; other municipal and county (city) schools shall report to their respective municipal and county (city) governments, which shall forward their reports to the Administration for approval. An adjusted plan of a junior secondary school may be implemented after it has been approved by a municipal or county (city) government if the total budgets for the current expenditure and the capital expenditure of its plan remain unchanged.

The remaining amount of the Subsidies after the completion of the process of procurement and tendering shall be used to pay for items related to the plan only. Payments for items newly added to the plan shall be made as per the provisions set forth in the preceding paragraph.

VIII.

A senior secondary school may appoint a teacher to help implement a plan, and reduce his/her teaching hours depending on circumstances. The principle of reducing two to four classes per week shall prevail.

IX.

The Administration may cancel the Subsidies in whole or in part when a school violates rules of a plan, provisions of these Directions, or other regulations. It may also use the violation as a reference for approving the Subsidies for the next academic year. In the event that a subsidy has been allocated to a school, the Administration should notify the school in writing to return said subsidy in whole or in part.

X. Supervision and assessment:

The Administration may visit a school to supervise and assess the status of its implementation of the Subsidies during the period when it carries out its plan. A school with an implementation rate of each approved budget for the current expenditure or the capital expenditure that fails to reach 85% shall return to the Administration the remaining amount under the current expenditure or the capital expenditure for the current period according to the percentage of the

	subsidy given to it. Its implementation rate will be used as a reference for approving the Subsidies to be given to it the next time.
Attachments：	ATTACHMENT.pdf

Data Source： Laws and Regulations Retrieving System