

National Chung Hsing University Implementation Guidelines for the Use of Funds under the Bilingual Education for Students in College Program

Enacted in the 475th Administrative Meeting on Nov. 26th, 2025

- I. To effectively implement the Ministry of Education's The Program on Bilingual Education for Students in College (hereinafter referred to as "the Program"), National Chung Hsing University (hereinafter referred to as "the University") hereby formulates these Guidelines in accordance with Article 5 of the *Principles Governing Subsidies and the Use of Funds for the Promotion of Bilingual Education Programs in Colleges and Universities* promulgated by the Ministry of Education.
- II. These Guidelines apply to all relevant units responsible for implementing the Program. The Bilingual Education Resource Center (hereinafter referred to as "the Center") shall be responsible for overall coordination, monitoring of fund execution progress, and tracking of program outcomes.
- III. The annual key performance indicators (KPIs) and fund execution rate of the Program shall target 100 percent. Implementing units shall carry out the Program in accordance with its objectives and KPIs and conduct regular reviews. If the implementation performance fails to meet the phased targets set under the Program and remains unfulfilled after notification by the Center within the prescribed time limit, the allocated funds shall be reclaimed by the University for centralized reallocation.
- IV. The application, expenditure, and settlement of Program funds shall be handled in accordance with the Principles Governing Subsidies and the Use of Funds for the Promotion of Bilingual Education Programs in Colleges and Universities, the Directions Governing the Disbursement and Settlement of Subsidies (Donations) and Commissioned Funds of the Ministry of Education, and other relevant regulations, under the respective authorities, and shall be implemented in strict compliance with these Guidelines.
- V. Program funds shall be managed under a designated account established by the Office of Accounting. All expenditures shall be supported by legally valid receipts and relevant account books and vouchers shall be retained in accordance with accounting regulations. Any expenditure that violates applicable laws or regulations or involves false claims shall not be reimbursed. The responsible parties shall bear administrative and legal liabilities, and the full amount of such expenditures shall be returned.
- VI. After fund allocation, if any implementing unit requires budget reallocation, it shall comply with the University's internal budget reallocation procedures

and obtain joint approval from the Center. After reallocation, the combined total of personnel expenses, operating expenses, and equipment expenses shall not exceed the total amount approved by the Ministry of Education.

- VII. To enhance the efficiency of fund execution, any approved Program budget requiring modification shall be submitted between February 16 and February 28 each year by completing a Budget Modification Application Form. Such applications shall be collectively submitted by the Center to the Ministry of Education for approval before taking effect. Applications submitted outside the aforementioned period or after the deadline shall not be accepted, except under special circumstances.
- VIII. Regulations governing personnel hired under the Program are as follows:
1. Project Assistants: Employment shall be handled in accordance with the University's Notice for the Contract Employment of Project Assistants.
 2. Part-time Assistants: Employment shall be handled in accordance with the University's Regulations for the Protection of Learning and Labor Rights of Part-time Assistants. Salaries shall be paid in accordance with the Standards Table for Budgeting Subsidized (Donated) and Commissioned Project Funds promulgated by the Ministry of Education.
- IX. The use of Program funds shall comply with the following provisions:
1. The scope of expenditures shall be handled in accordance with Subparagraph 5, Paragraph 1, Article 5 of the Principles Governing Subsidies and the Use of Funds for the Promotion of Bilingual Education Programs in Colleges and Universities.
 2. Any reimbursement cases or formulation of related subsidy regulations (including incentive payments or bonuses) funded by the Program shall be jointly reviewed with the Center.
 3. Capital expenditures shall be used exclusively for teaching purposes and shall be accompanied by detailed explanations, including reasons for procurement, the user unit, and the placement location, and shall clearly indicate that such expenditures are intended to enhance bilingual teaching or related purposes. Procurement may proceed only after approval by the relevant units.
 4. In addition to the non-eligible expenditure items specified in Subparagraph 6, Paragraph 1, Article 5 of the aforementioned Principles, Program funds shall not be used for the following items:
 - (1) Gifts or souvenirs.
 - (2) Repair or maintenance costs unrelated to teaching.

Applications for overseas travel funded by the Program shall be directly related to bilingual teaching, student learning, or faculty teaching, and shall

comply with the following provisions:

1. Teachers shall submit an overseas travel plan, conference invitation letter (or acceptance letter), itinerary, paper abstract, travel budget, and other relevant review materials, which shall be submitted to the Center for review through a special approval process and then forwarded to the University President for approval in accordance with administrative procedures.
 2. Official travel approval procedures shall be completed prior to departure.
 3. Participation in international conferences shall primarily involve the presentation of papers related to bilingual education, and each paper may be applied for by only one individual.
 4. Overseas teaching or professional development activities may include training courses, seminars, workshops, or similar activities on bilingual teaching offered by foreign universities.
 5. A post-travel report shall be submitted to the Center within three months after returning to Taiwan.
- X. The evaluation of the Program fund execution rate (including both recurrent and capital expenditures) shall be conducted in the following stages. Funds failing to meet the required benchmarks shall be reclaimed by the Center for centralized reallocation:
1. April 30: First settlement; the execution rate shall reach 70 percent (including scheduled expenditures). Any shortfall shall be reclaimed.
 2. May 31: Second settlement; capital procurement cases shall complete inspection and reimbursement. Any uncompleted cases shall result in full reclamation of capital funds.
 3. June 30: Third settlement; the execution rate shall reach 100 percent (including scheduled expenditures). Any shortfall shall be reclaimed.
 4. July 31: Any unused Program funds shall be reclaimed by the Center for centralized use, and no application for the retention of Program funds shall be accepted for any reason (including pending procurement).
- XI. Any matters not addressed in these Guidelines shall be handled in accordance with the Principles Governing Subsidies and the Use of Funds for the Promotion of Bilingual Education Programs in Colleges and Universities, the Directions Governing the Disbursement and Settlement of Subsidies (Donations) and Commissioned Funds of the Ministry of Education, and other relevant regulations.
- XII. These Guidelines shall be implemented upon approval by the Administrative Meeting. Amendments shall follow the same procedure.