

Directions for Subsidy and Contribution to Civil Organizations and Individuals by National Taiwan Arts Education Center

Stipulated and promulgated by No. 0990000323 on January 27, 2010

1. For the purpose of arts education promotion, the National Taiwan Arts Education Center (henceforth abbreviated as NTAEC) has formulated directions in order to conduct subsidy (contribution) to civil organizations and individuals. The directions are set according to Attention Matters for Implementation of Subsidy (Contribution) Budget by Various Authorities of Central Government to Civil Organizations and Individuals, and Regulations of Reviewing Group and Individuals in Reception of Public Subsidy by Audit Organization.
2. The related operation of subsidy (contribution) of NTAEC to civil organizations and individuals for the promotion of arts education will be conducted according to these Directions, unless otherwise stipulated by other laws and regulations.
3. The subjects of these Directions for subsidy (contribution) include civil organizations and individuals that are involved in the exhibition, performance, and teaching of arts education, and those civil academic research institutes that are involved in hosting educational seminar of arts education or research of arts education.
4. Requirements of subsidy (contribution), review criteria, and operation procedures:
 - (1) For cases of subsidy (contribution) that are below NT\$100,000, they should be, in the beginning, reviewed by the first-class executives of NTAEC regarding factors of its urgency, necessity, and effect. After it is reviewed and over half of the executives have rendered approvals, it is then submitted to the director or the authorized personnel for approval. Alternatively, it can be conducted as Paragraph (2) of this Article in similar manner for administration as well.
 - (2) For cases of subsidy (contribution) that are more than NT\$100,000, an evaluation committee made up of more than three scholars and experts external of NTAEC should be formed, which will assess factors of its urgency, necessity, and effect. Afterwards, if over half of the committee members have agreed to it when meeting is convened or written review is conducted, the case can be submitted to the director or the authorized personnel for approval.
 - (3) Within the same fiscal year, NTAEC cannot provide more than NT\$1,000,000

of subsidy (contribution) to the same approved subject.

5. Purpose of Expenditure or Usage Scope

- (1) Expenditure spending should be based on the work project or the designated purpose of the originally approved legitimate budget, whereas the spending items of expenditure and criteria should be listed and appropriated according to the Usage Classification and Implementation Standards Table by Various Authorities of the Central Government.
- (2) For personnel expense, utilization expense of internal site, administration management expenses (including water and power fee, telephone fee, fuel fee, and equipment maintenance), capital expenditure and others, they are not embraced within subsidy (contribution).
- (3) Internal personnel who have received subsidy (contribution) from NTAEC cannot further receive attending income, royalty, review income, work income, hosting income, intermediary fee, and consultation fee.
- (4) Expenditure spending that is found in violation of laws or contract stipulation should be withdrawn.
- (5) Cases of subsidy (contribution) that have to change project scale or adjust spending items of expenditure because of actual need of business implementation should not be awarded with consent, unless submitted to the director or authorized personnel for approval.

6. Application procedures and documents to be ready

- (1) Each applicant should first formulate working plan, progress, and the application of expenditure for project item, with related documents attached and delivered to NTAEC for approval.
- (2) The appropriation of subsidy (contribution) as submitted by each applicant should refer to the stipulations of Appropriation Criteria Table of Project Funds of Subsidy (Contribution) by NTAEC for administration, aside from according to the Usage Classification and Implementation Standards Table by Various Authorities of the Central Government.
- (3) The cases of subsidy (contribution) are divided into two categories, and those that have been approved with partial subsidy (contribution) cannot, unless given with specific cause and with approval from NTAEC, be changed into full subsidy (contribution). Beside, these cases cannot request for additional appropriation of funds upon the cause of change with full subsidy (contribution).
 - A. Full subsidy (contribution): full subsidy (contribution) will be awarded to the project expenditure as proposed by the applicant.

- B. Partial subsidy (contribution): certain proportion of subsidy (contribution) will be awarded to the project expenditure as proposed by the applicant.

7. Funds allocation and procedures of approval and write-off:

(1) Principles of funds allocation

- A. Cases that are concluded with contracted will be administered according to the contract.
- B. For cases of funds that is less than NT\$100,000, it will be allocated in a lump sum. For cases of funds that is more than NT\$100,000 but less than NT\$1,000,000, the funds will be allocated in two phase according to 60% and 40% of the authorized aggregate of the project, or be allocated in three phases according to 40%, 30%, and 30% of the authorized aggregate of the project.
- C. Once the project has been approved, the funds of the first phase will be first allocated. When the implementation rate of the already allocated funds has reached over 70% the funds of the next phase can be requested. When funds of the next phase is requested for allocation, the application note for funds allocation should be attached.

(2) For application note of funds allocation, it should be documented with following items:

- A. The note of group applicant should be signed and printed with seal by the director, chief accountant, cashier or person in charge. For individual applicant, it should be signed or printed with seal.
- B. The recipient should be documented with the designated title, code, account name (same as the recipient), and account number of the financial institute (including the branch name) for remittance.

(3) The vouchers safekeeping management and spending of each subsidy (contribution) expenditures should be administered according to the accounting procedures as well as related regulations. Besides, original vouchers should be compiled in special volumes, while accomplishment report, endorsed document of funds for project items by NTAEC, income and expenditure statement of NTAEC, and the returnable project funds should be attached and submitted to NTAEC for case closure no later than 25 December of that year.

(4) For unspent balances of the subsidy (contribution) funds, it should be administered according to following regulations

- A. Full subsidy (contribution): the unspent balances should be surrendered in whole.
- B. Partial subsidy (contribution): the unspent balance of the project will surrender the amount of funds according to the proportion of subsidy

(contribution) as authorized to the project aggregate by NTAEC.

8. For cases of subsidy (contribution) by NTAEC, the applicants should base on the following items for administration, and if there is contract of subsidy (contribution) the following terms should be listed in the contract:
 - (1) For the same case that has applied for subsidy (Contribution) to more than two authorities, it should have listed all the content of expenditure, and the items and amount of subsidy (contribution) in application to each of the authorities.
 - (2) If the purpose assessment of subsidy (contribution) has been discovered such events as unfavorable effect, spending in digression of subsidy (contribution) purpose, false report, or inflated figures, it would, aside from requesting the surrender of such partial subsidy (contribution) funds, stop awarding, based on the severity of the violation, subsidy (contribution) to the project with subsidy (contribution) with an period of 1 to 5 years.
 - (3) If the subsidy (contribution) funds are involved with item of purchase, it should be administered according to the related regulations of government procurement law.
 - (4) When subsidy (contribution) funds are due for closure, it should, aside from making detailed purpose of spending, list out the aggregate of actual expenses and the amount of definite subsidy (contribution) by each authority.
 - (5) If there is unspent balance with subsidy (contribution) at case closure, it is be surrendered according to the stipulation of paragraph 4 of article 7.
 - (6) If interest or other income has been derived from the subsidy (contribution) funds, measures of administration should be stipulated.
9. Details regarding the related application forms and documents of the Directions are found as seen in appendix, and they can be downloaded for use from worldwide website of NTAEC.
10. The subsidy (contribution) funds allocated by NTAEC should, based on the items of attention, subjects, amount, and scenario of allocation, inform the audit authority. As for the utilization of the allocation funds, it is held liable for auditing, and should, three months with the closure of fiscal year, inform the audit authority with results audited and administered.
11. Supervision and assessment: for cases of subsidy (contribution) allocated by NTAEC, it is held liable for supervision and assessment, and it should, based on different cases, dispatch personnel to carry out random inspection.
12. For cases of subsidy (contribution) by NTAEC, group or individual cases should,

aside from the stipulation as found in Article 18 of The Freedom of Government Information Law that restrains from making public or reckoned as nature of non-provision, be made public, including items of subsidy (contribution), subject of subsidy (contribution), date of approval, and amount of subsidy (contribution) funds. These items of information should be disclosed and be made public on the worldwide website of NTAEC by quarter.