



Khon Kaen University Announcement (Number 203/2561)

Subject: Principles of Administration of Budget to Support Research and Academic Services,
and the Administration of Expenditure for Research and Academic Services of
Khon Kaen University

For the efficiency, effectiveness, and agreement with outcome-based budget administration of Khon Kaen University that regulates the research work, academic services, and expenditure of research and academic services from the University's budget, including research and academic service projects granted subsidy from external organizations and the research and academic service projects that external organizations have assigned the University to administer the expenditure;

By virtue of Section 32 and Section 85 of Khon Kaen University Act of B.E. 2558 (2015), and the agreement arrived at the 14th/2017 Meeting of the Khon Kaen University Finance and Procurement Administration Committee on December 27, 2017; the administration of expenditure for research, academic services, finalization of projects, returns of the remaining amount of subsidy and verification of project expenditure documents are to be adjusted as follows:

1. This Announcement is entitled: "Khon Kaen University Announcement (Number 263 /2561) on the subject: "Principles of Administration of Budget to Support Research and Academic Services, and the Administration of Expenditure for Research and Academic Services of Khon Kaen University."

2. The Khon Kaen University Announcement (Number 1498/2550) dated November 29, 2007 on the subject: "Principles of Administration of Budget to Support Research and the Administration of Expenditure for Research of Khon Kaen University, 2007" and the Khon Kaen University Announcement (Number 970/2553) dated June 29, 2010 on the subject: "Adjustment of Principles of Administration of Budget to Support Research and the Administration of Expenditure for Research of Khon Kaen University, 2007" are to be revoked.

3. The Khon Kaen University Announcement (Number 623/2560) dated April 3, 2017 on the subject: "Principles of Administration of Budget to Support Research, Academic Services and the Administration of Expenditure for Research and Academic Services of Khon Kaen University, 2017" is to be revoked.

4. This Announcement is effective and regulates the research and academic service projects granted subsidy as of the Fiscal Year 2018.

5. In this Announcement,

“The University” means Khon Kaen University.

“The Faculty” means the Faculty according to Section 9 of the Khon Kaen University Act.

“The Research Institute” means the Research Institute established by Khon Kaen University.

“The Research Center” means the Specialized Research Center established by Khon Kaen University.

“The Research Group” means the Specialized Research Group established by Khon Kaen University.

“The President” means the President of Khon Kaen University.

“The Vice President” means the Vice President assigned to take responsibility over the specified project of the University.

“The Faculty Dean” means the Dean of the Faculty according to Section 9 of the Khon Kaen University Act.

“The Research Project” means a research project such as a generally subsidized project, a target-based project, a project under the University and national strategy, covering research of the Research Institute, Research Center and Research group granted the subsidy under the budget plan and the research subsidized by internal and external organizations that receives allocated budget and/or receives budget through the University management.

“The Academic Service Project” means an academic service project such as a project initiated from application of the instructional knowledge and research to solve problems or develop the work place or an area, which receives the subsidy under the budget plan and the research subsidized by internal and external organizations that receives allocated budget and/or receives budget through the University management.

“The Project” means a research or an academic service project.

“The Director of a Set of Projects” means the director of a set of projects or an academic service project, as the case may be.

“The Head of a Project” means the head of a research project or an academic service project, as the case may be.

“The Subsidy” means the amount of money granted by an internal or external organization that is allocated by that organization or through the University management.

“The Research Administration Division” means the Research Administration Division of Khon Kaen University.

“The Finance Division” means the Finance Division, Office of the President of Khon Kaen University.

“Payment Document” means the document certifying payment to a receiver or the loaner according to the binding.

“The Implementation Plan” means the implementation plan of the project.

“The Expenditure Plan” means the plan for expenditure of money under the project.

5. This Announcement is to be strictly observed by the Director of a Project or the Head of a Project depending on the subsidizing condition under the budget plan, including the Director of the Research Institute, the Research Center, or the Research Group receiving subsidy from an external or internal organization.

6. The following administrative regulations for a project and the budget administration of a project are to be observed:

6.1 The project administration in the case of subsidization under the University budget plan

6.1.1 A Vice President is assigned to allocate an amount of subsidy to a project and report the allocation with relevant details to the Faculty to in turn inform the grantee for further implementation.

6.1.2 The Director of the Project or the Head of the Project, as the case may be, confirms the receiving of the subsidy to the University through the Faculty.

6.1.3 The Director of the Project or the Head of the Project, as the case may be, shall proceed as follows:

1) Adjust the details in the Project proposal to be consistent with the amount of subsidy.

2) Make the implementation plan and the expenditure plan of the project in accordance with the form and the required number stipulated by the University.

3) Make the Project Subsidization Contract in accordance with the form and the number stipulated by the University. In case a contract is made for a set of projects, the Director of the Set of Projects shall make the details in the subsidization contract. In case of experimentation on experimental animals and human research, the project must be approved by the Experimental Animal Ethics Committee and the Human Research Ethics Committee before signing the subsidization contract. In case of research conducted on plants, notwithstanding which part of the plant it is, and whose objective is not for commercial benefit according to Section 53 of the Plant Variety Protection Act, 1999; the case must be informed to the Director General of the Department of Agriculture prior to research implementation.

4) Open a bank saving account (using the name of the project, or a sub-project under a set of projects as the case may be). In case expenditure is needed in cash, open a saving account or a current account (using the name of the project, or a sub-project under a set of projects as the case may be). In case the expenditure is made by check issuance, open an account with a commercial bank assigned by the University.

The documents required for withdrawal comprise a copy of the front page of the account book, the amount of deposit with the name of the account, and the account number.

5) In case the project receives external subsidy, Khon Kaen University's authorization is required before the contract is made.

6) Subsidy from an external source

6.1) The granter must transfer the money into a bank account determined by the University.

6.2) Open a bank account under the name of the project. The payment is under the condition of two out of three.

6.3) The head of the project withdraws and transfers the money into the account as per No. 6.2.

A project shall allocate at least 10 percent of the subsidy amount, exclusive of the investment budget, for supporting research and academic services of the University.

7) Compile all of the documents as per No. 6.1.3 and submit to the Faculty Dean or the person assigned by the Dean to sign, as the witness and as the superior, for the grantee in the subsidization contract.

6.1.4 The Director of the Project or the Head of the Project will compile the contract and the contract documents as per No. 6.1.3 and submit to the Research Administration Division (for a research project) and the organization in charge (for an academic service project).

6.1.5 The Research Administration Division (for a research project) and the organization in charge (for an academic service project) will verify the documents and submit to the Vice President for authorization of the subsidy to the project by signing the subsidization contract, the expenditure plan, and the implementation plan.

6.1.6 The Vice President holds the power to approve the request for change in the subsidization contract, change of the head of the project or project members, and request for extension of the termination date of the project.

6.2 Budget Administration of a Project

6.2.1 In case a project is granted the subsidy under the budget plan of the University, the University will allocate the subsidizing amount, by dividing it in accordance with the project expenditure plan into 3 (three) parts as follows:

1) First payment, at 60 percent of the total amount granted after the contract has been signed with the University.

2) Second payment, at 30 percent of the total amount granted after the director of the project or the head of the project submitted a progress report of the project, which has been approved by the Monitoring and Evaluation Committee appointed by the University.

3) Third Payment, at 10 percent of the total amount granted after the director of the project or the head of the project submitted the final report of the project, and the project termination has been approved by the University.

In case the expenditure plan of a project does not comply with the payment parts above, then a request must be made to the Vice President for approval, on a case by case basis.

6.2.2 In case a project is granted the subsidy from an external organization, or the case of collaboration from an external organization, then the operation shall follow the regulations and contract of the granter. If the granter has no regulation for withdrawal, the regulations in this Announcement shall apply.

7. Withdrawal of the Project Subsidy

7.1 First Withdrawal

1) After the Vice President has authorized the project subsidization and signed in the documents as per No. 6.1.3, the Research Administration Division (for a research project) and the organization in charge (for an academic service project) will make the detailed conclusion of the project granted the subsidy, submit to the Vice President for approval of the first payment to the project, record the details of the authorization of the first payment in Khon Kaen University Finance Management Information System (KKUFMIS), and submit the withdrawal documents (receipt, a copy of Identification Card, a copy of the front page of the bank account book) to the Finance Division for transferring the money to the project.

2) The Finance Division shall verify the details of authorization in KKUFMIS and the documents as per No. 1), transfer the first payment into the saving account of each project granted the subsidy, and inform the Research Administration Division (for a research project) or an organization in charge (for an academic service project) in order to inform the director of the project or the head of the project, as the case may be.

7.2 Second Withdrawal

1) The director of the project or the head of the project, as the case may be, will report the results of progress evaluation to the Research Administration Division (for a research project) or an organization in charge (for an academic service project), compile the results of the 6-month progress evaluation from the Monitoring and Evaluation Committee appointed by the Faculty, make the conclusion for the project expenditure, submit to the Vice President for approval and authorization of the second withdrawal, record the details of the payment approval in KKUFMIS, and submit the details of the payment authorization to the Finance Division in order to transfer the second payment to the project. In case any project has to operate under the NRMS, then the director of the project or the head of the project, as the case may be, shall report the results of the progress evaluation of the project through the NRMS system.

2) The Finance Division shall verify the details of authorization of the subsidy in the KKUFMIS and the documents as per No. 1), transfer the second payment into the saving account of the project, inform the Research Administration Division (for a research project) or an organization in charge (for an academic service project) in order to inform the director of the project or the head of the project, as the case may be.

7.3 Third Withdrawal

1) The general research project makes the final report and attaches it on the database of the National Research Council.

2) The Research Institute, the Research Center, or the Research Group, submits the annual report and the implementation plan of the following year, and attaches it on the stipulated database.

3) The academic service project submits the final report and attaches it on the stipulated database.

4) The Research Administration Division (for a research project) or an organization in charge (for an academic service project) compiles the withdrawal documents and submits them to the Finance Division for transferring the subsidy to the project.

8 Administration of Expenditure of the Project

8.1 General Research Project

The director of the project and the head of the project shall have the power and responsibility to approve expenditures of all types under regular implementation, using the approval form and withdrawal process stipulated in No. 6.1.3, provided that economizing is observed according to the objectives, budget, implementation, and expenditure plans of the project. The regular implementation expenditure of a research project shall be divided and averaged as follows:

1) Remuneration – the remuneration for overtime hours

2) Current expense – the expense for official traveling in the country, contract payment for research assistants, contract payment for different services, expenses for the meetings under the research project, fees or other expenses categorized under the current expense category.

3) Material expense – the expense of materials categorized at material expense

4) Utility expense – telephone, fax, and postage bills

8.2 The Research Institute, the Research Center and the Research Group

The director of the project, the head of the project and the head of a project group, as the case may be, shall have the power and responsibility to approve expenditures of all types under regular implementation, using the approval form and withdrawal process stipulated in No. 6.1.3, provided that economizing is observed according to the objectives, budget, implementation, and expenditure plans of the project. The regular implementation expenditure of a research project shall be divided and averaged as follows:

1) Remuneration – the remuneration for overtime hours, meeting allowance

2) Current expense – the expense for official traveling in the country, contract payment for research assistants, contract payment for different services, expense for the meetings under the research project, fees or other expenses categorized under the current expense category.

3) Material expense – the expense of materials categorized at material expense

4) Utility expense – telephone, fax, and postage bills

8.3 The Academic Service Project

The head of the project shall have the power and responsibility to approve expenditures of all types under regular implementation, using the approval form and withdrawal process stipulated in No. 6.1.3, provided that economizing is observed according to the objectives, budget, implementation, and expenditure plans of the project. The regular implementation expenditure of a research project shall be divided and averaged and in accordance with the terms set forth in the project as follows:

8.4 The withdrawal documents of the project as per No. 8 shall follow the University's stipulation.

8.5 The director of the project or the head of the project, as the case may be, shall compile the documents and make the expenditure conclusion according to the University's regulations.

9 Project Termination, Return of Remaining Money, and Verification of Project Payment Documents

9.1 When the project is terminated as per the contract, counting from the third payment of the project made, the director of the project or the head of the project, as the case may be, shall close the saving account of the project, submit one copy of expenditures according to the form stipulated in the attachment hereof, and return the remaining subsidized amount with the profit incurred from the saving after the account closure, as well as a copy of the expenditure conclusion, to the Research Administration Division (for a research project) or an organization in charge (for an academic service project) in order to, in turn, submit to the

Finance Division, within 30 days as of the date of transfer of the money into the project bank account.

9.2 The director of the project or the head of the project, as the case may be, shall verify all of the payment documents of the project and submit the documents accompanying the verification in accordance with the official regulations to the Research Administration Division.

10 Cancellation of a Project and Penalty

10.1 In case the director of the project or the head of the project, as the case may be, wants to cancel the project, a request must be made to the President or the assigned Vice President for authorization. The request is to be made through approval of the Faculty Dean, stating the reason and necessity for project cancellation. Once authorization has been made, the total amount of subsidy already received plus the interest must be returned to the Finance Division within 30 days as of the authorization date. The copy of the receipt from the Finance Division must be submitted to the Research Administration Division (for a research project) and an organization in charge (for an academic service project) for project closure.

In case of an appropriate reason, the President or the assigned Vice President may authorize cancellation of the project, provided that the director of the project or the head of the project, as the case may be, shall return the remaining amount from expenditure of the project to the Research Administration Division (for a research project) or an organization in charge (for an academic service project), with the conclusion of the expenditure, the expenditure documents and report of the results of the project implementation carried out. The Research Administration Division shall in turn, submit these to the Finance Division.

10.2 In case the director of the project or the head of the project, as the case may be, abandons the project, or fails to complete the project as per the contract without sound reason, the University will appoint a disciplinary investigation committee to carry out investigation. The director of the project or the head of the project shall be disqualified from making a project proposal or disqualified from being granted subsidization for a project in the following years.

11 The withdrawal of subsidy of the Research Institute, the Research Center, or the Research Group shall follow the regulations set forth in this Announcement, except the case of withdrawal under the investment category including the durables, land and construction, which is to be processed through the University's Procurement Regulations.

12 In case there is no regulation governing the project subsidization or the general subsidization given by and which other organizations assign the University to withdraw, then the regulations set forth in this Announcement shall apply.

13 A project that solves a problem in an area, or deals with an important issue of the Northeast from the body of knowledge from instruction and research shall proceed in accordance with this Announcement with the President's approval.

14 The project that has continuously been carried out until the Fiscal Year 2561 shall proceed in accordance with this Announcement, provided that it does not bring impact on the implementation plan and the allocated expense of the project.

15 The President shall rule in accordance with this Announcement. In case there is the problem related to interpretation of this Announcement, the President shall make decision, which is final. In case it is not possible to act in accordance with this Announcement, but with appropriate reason and necessity, the President shall make decision on a case by case basis.

Issued as of January 29, 2018

(Associate Professor Kittichai Triratanasirichai)

President of Khon Kaen University

Attachment of the Khon Kaen University Announcement
(Number 203 /2561)

Subject: Principles of Administration of Budget to Support Research and Academic Services, and the Administration of Expenditure for Research and Academic Services of Khon Kaen University

Items	Rate	Payment documents
1 Research expense		
1.1 Temporary wage Wage of temporary project employee	Payable according to the project mission, amount of work and appropriateness	As stipulated by the University
1.2 Remuneration – only for research receiving external subsidy 1) Remuneration for the researchers – payment is made for the whole researcher team based on the position of the head of the project as the criterion as follows: A professor or an official/ a general-category officer at the experienced level or an official/ an academic officer at a qualified level or an official/ a high-level administrative officer An associate professor or an official/ a general-category senior officer or an official/ a professional academic officer or an official/ an experienced academic officer or a beginning managerial official or an official/ a high-level managerial officer or a beginning administrative official	Not over 10% of the project budget Not over 200,000.- baht/ year/ researcher team Not over 160,000.- baht/ year/ researcher team	

<p>An assistant professor or an official, a general-category professional officer or an official/ a professional officer</p> <p>A lecturer or an official/ a general-category operational officer or an official/ an academic operational level officer</p>	<p>Not over 120,000.- baht/ year/ researcher team</p> <p>Not over 80,000.- baht/ year/ researcher team</p>	
<p>2) Remuneration for overtime work for research assistants, clerical officers, typists, workers, etc.</p>	<p>According to Khon Kaen University regulations</p>	
<p>3) Other remuneration – informants, respondents of questionnaires, interviewees</p> <p>Remuneration for external reviewera</p> <p>Remuneration for advisers</p> <p>Remuneration for a person attending the knowledge transfer session or a group meeting, which is part of the research (in case the research requires community participation)</p> <p>Remuneration for a sample group, e.g., volunteer testing a tool, volunteer involved in medical experimentation, volunteer testing different types of examples</p>	<p>Informants and respondents - not over 100 baht</p> <p>In case the level of difficulty of data is high, the academic reviewer shall judge, and is not over 2,000.- baht/ time/ person; and not over 3 times per project, and not over 2 persons per project Not over 100,000.- baht</p> <p>In case it is the research plan, payment is not over 5 people per plan</p> <p>Not over 200.- baht/ time</p> <p>Not over 2,000.-baht/time</p> <p>Payment is made in accordance with appropriateness and necessity/ criteria set forth by the project and is under the consideration of the head of the project or an academic reviewer</p>	

Remuneration for data collection, checking, recording, and reporting		
Remuneration in addition to the above:		
<p>1.3 Current expenses</p> <p>1.3.1 Official traveling</p> <p>(1) Allowance</p> <p>(2) Accommodation</p> <p>(3) Transport</p> <p>(4) Vehicle rent</p> <p>Note: the current expenses as per No. 1.3 (2),(3),(4) shall be under the decision of the head of the project, on the right of the person to travel by plane, air-conditioned train, personal car, or rental car, etc.</p> <p>1.3.2 Field work – related expense is payable depending on necessity and appropriateness (e.g., mobile ultrasound, field visits, work at a network hospital, school, educational service area, agricultural field, plots, experimental building, supervision of work, following up work, training of equipment usage, following-up workshop for a network) and the decision of the head of the project</p>	<p>In accordance with Khon Kaen University's regulations</p> <p>The related expenses are payable depending on the necessity and appropriateness, and the decision of the head of the project.</p>	
1.3.3 Insurance / accident insurance for officers when carrying out field work	Payable according to the reality, under the decision of the head of the project	

<p>1.4 Contract payment for service jobs</p> <p>1.4.1 Contract payment for project officer working at the office and doing field work</p> <p>1.4.2 Contract car rental besides public transport</p> <p>1.4.3 Contract hiring for pieces of work, e.g., analysis of a workpiece, making a tool, repairing a tool, etc.</p> <p>1.4.4 Other contract costs</p>	<p>Payment is based on the qualification, mission and appropriateness of the job agreed.</p> <p>Officer doing field work is entitled to be paid for the expense related to the field work (meals, accommodation, travel expense and others necessary for the job. Even though the terms require field work, the project must be responsible for the expense for the officer.)</p> <p>Payable as agreed, but economizing</p> <p>Payable according to real payment, according to necessity, appropriateness, and economizing</p>	
1.5 Food and soft drinks	<p>Lunch – not over 120.- baht/person/day</p> <p>Refreshment – not over 50.- baht/time</p>	
1.6 Expenses from training, meeting/ seminar/ workshop	Payable according to the Khon Kaen University's regulations	
1.7 Expenses incurred from an overseas collaborative project, from contacting, research coordination, receptions, and exchange of researchers with a national or overseas organization, as follows:	Payable according to the Khon Kaen University's regulations	
1.7.1 Expenses in Thailand – allowances, accommodation, transport	Payable according to the Khon Kaen University's regulations	

1.7.2 Overseas expenses	Not over 3,000.-baht/day,	
1.7.3 Senior researcher or administrator involved in the project	according to the Khon Kaen University's regulations	
1. Allowance for researcher	Not over 1,500.-baht/day/person, according to the Khon Kaen University's regulations	
2. Accommodation	According to real payment, but	
2.1 Senior researcher or administrator involved in the project	not over 8,000.-baht/day/person	
2.2 Researcher	According to real payment, but not over 4,000.-baht/day/person	
3. Allowance and accommodation for a guest of the Prime Minister, Minister,	Payable according to necessity, appropriateness	
4. Transport	Payable according to necessity, appropriateness	
5. Reception, token of appreciation, and other current expenses		
2. Utilities		
2.1 Utilities (tap water, electricity, telephone)	According to real payment	
3. Other expenses for the project support not specified above	Payable according to necessity, appropriateness	