

**FY2024 Manual for
Individual Research Subsidy/
Individual Research Assisting Subsidy**

(Issued on April 1, 2024)



Organization for Research Development and Outreach,
Kwansei Gakuin University
Finance Department

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Frequently used words in this manual

- In this manual, “Individual Research Subsidy and Individual Research Assisting Subsidy” is referred to as “Individual Research Subsidy” and “the Administrative Department of Organization for Research Development and Outreach” is referred to as “the Administrative Office.”
- In principle, the amounts shown in this manual include tax. When tax is NOT included, the amount is described as "XXX yen (tax excluded)."

Changes from the last fiscal year

(1) Changes in rules

- To ensure proper accounting procedures for income taxes, changes have been made to the handling of travel expenses for research collaborators outside Kwasei Gakuin University. Even if they are the actual expenses incurred, travel expenses are subject to withholding tax except in cases where transportation and accommodation expenses are directly paid by the University to transportation service companies, hotels, or the like, or where the actual expenses are reimbursed in exchange for the receipts issued by transportation service companies, hotels, or the like addressed to the University. For this reason, the expense item for travel expenses for outside research collaborators has been changed from "research travel expenses" to "compensation for work or service"; accordingly, the actual travel expenses incurred will be paid as "compensation for work or service (remuneration)." In accordance with this change, the following forms (Form 1) and (Form 2) required for application for research trips for outside research collaborators shall be abolished, and the form used for application for the payment of travel expenses shall be changed from Application Form for Research Trip (Form 3) to Remuneration Bill (Form 2), as described below.
 - Research Trip Request Form (Form 1): Abolished
 - Response to Research Trip Request (Form 2): Abolished
 - Application Form for Research Trip (Form 3): No longer used
 - Remuneration Bill (including travel expenses) (Form 2): Newly used
- Legal checks for service agreements (See pp. 22 and 38)
Legal checks by Legal section are required for service agreements that are signed in and after January 2024.
[Agreements to be checked]
A service agreement (outsourcing/contract work) costing 500,000 yen or more per order (order through the Administrative Office)
* Excluding agreements that are renewed automatically
[Note]
About one week is needed for a legal check by Legal section. Please allow enough time for consultation.
- The amount of procurement cost that requires the submission of an estimate (See pp. 3, 17, 22 and 38)
For a procurement cost of 200,000 yen or more but less than 500,000 yen, it was necessary to submit an estimate (from one vendor). In and after FY2024, however, there is no need to submit an estimate for a procurement cost of less than 500,000 yen.
- Documents to be submitted for travel by air (the original of a boarding pass stub) (See p. 24)
With the widespread use of IC check-in and a mobile boarding pass, you may submit, as a document to prove actual boarding, not only a boarding pass stub (original) but also data, such as an e-mail or screenshot on your smartphone indicating the relevant 2D bar code. In such a case, please be careful not to unwittingly make a double submission because data, such as an image and PDF, can be duplicated.

- Change of expense item for photocopy cards (See p. 36)
The expense item for photocopy cards and photocopy key cards has been changed from "purchased goods (consumable goods)" to "others" because photocopy expenses fall under the expense item "others." Accordingly, there is no need to undergo a receiving inspection of photocopy cards. (For photocopy key cards, no receiving inspection is conventionally required.)
- Change of Meeting/conference expenses for "Meal cost payment standard" (See p.37)
Meeting/conference expense for Meal cost payment standard has been changed.
 - Light meal with Research seminars including person from outside the University, if there are acceptable reasons.
Not more than 1,000 yen (tax excluded) per person → Not more than 1,500 yen (tax included) per person

(2) Changes and abolition of accounting forms

- Abolition of Research Trip Request Form (Form 1) and Response to Research Trip Request (Form 2)
Research Trip Request Form (Form 1) and Response to Research Trip Request (Form 2) have been abolished as described in (1) Changes in rules.

(3) Changes in descriptions

- Required information on the invoice and receipt (See pp. 8 to 10)
With the introduction of the Invoice System, this revised manual clearly states that the "registration number of a business issuer of qualified invoice" and the "purchase details by applicable tax rate" are added to required information on the invoice and receipt.

(4) Other

- Introduction of the Supplier Order Management System (SOM) (See pp. 9, 13, 17 and 18)
For the goods purchase system that enables the ordering of goods using a research subsidy, the Supplier Order Management System (SOM) will be introduced to replace the Online Ordering System ("Tanomail Plus") on April 1, 2024.
(The SOM was introduced on a trial basis on November 20, 2023.)
Use of the SOM can simplify the procedures necessary for disbursement from a research fund/subsidy.

[Advantages of using the SOM]

- You can purchase items from designated vendors, including University CO-OP, and Amazon Business.
- You only have to place an order and make a disbursement request through the "SOM."
- Due to a shift from out-of-pocket payment on behalf of the Administrative Office to payment on invoice, you do not need to submit an Expenditure Form and a set of related paper documents.
(At the time of placing an order, you can specify a fund or subsidy, and payment procedures are carried out between the Administrative Office and the vendor.)
- You can receive the ordered items that have already undergone a receiving inspection. (You do not need to take inspection procedures.)
- The SOM, which is linked to the Kakenhi Pro system, enables you to check the remaining amount of a research subsidy (reference) before placing an order.

Chapter 1: Common Rules

1-1 Principles of the Individual Research Subsidy

- The Individual Research Subsidy can be used to pay expenses (for consumables, books/reference materials, research trips, compensation for work or service, or other services) directly related to the research projects of individual researchers who are the recipients of the Subsidy.
- The Individual Research Subsidy is provided on a single-year basis. The maximum amount that can be rolled over to the next fiscal year is 120,000 yen.
(Only professors, associate professors, assistant professors, and associate lecturers of English (A.L.E.) can roll over the Subsidy. Among them, however, faculty members who take leave pursuant to the Medical Leave Regulations or Administrative Leave Regulations over the next fiscal year cannot roll over the Subsidy.)
- All equipment, fixtures, and consumables purchased with the Individual Research Subsidy belong to Kwasei Gakuin University.
- The recipients of the Individual Research Subsidy must try to spend the Subsidy effectively so that they can achieve maximum effect at minimum cost.
- It is difficult to determine the appropriate scope of research cost necessary for implementing a research project in a uniform manner. Accordingly, the Individual Research Subsidy must be properly used according to the characteristics of each research project, such as its research theme, methodology and environment.
- Please keep in mind that the Individual Research Subsidy is financed by payments from sources such as students and national subsidies.
- Each recipient must assume responsibility for use of the Individual Research Subsidy in a way that is fully accountable to third parties.
- The Administrative Office may review whether to approve disbursements at a meeting or other discussions.
- The Individual Research Subsidy cannot be used to pay expenses for educational purposes such as those required for giving classes or seminars.

1-2 Eligible Individuals and Amounts to Be Provided

Individuals eligible to receive the Individual Research Subsidy and the amounts to be provided are listed below. <See the “FY2024 Guidebook for Research Support Systems / 研究関連諸制度ガイドブック 2024” provided separately.>

[Individual Research Subsidy]

Amount: 580,000 yen/year

Eligible individuals:

Professors, associate professors, assistant professors, special fixed-term professors, fixed-term instructors (excluding working professionals), associate lecturers of English (A.L.E.), and special associate professors of language

*For fixed-term instructors B/C/D, the maximum amount is 355,000 yen/year.

*For special fixed-term professors, see the “Regulations on Special Fixed-term Professors.”

[Individual Research Assisting Subsidy]

Amount: 355,000 yen/year

Eligible individuals:

Special contract instructors, special instructors of language, full-time instructors of international cooperation education, full-time instructors of language education (English, Japanese, Chinese, Korean, and Spanish), full-time instructors of career development, special appointment assistant professor, special fixed-term instructors for education, curators of the University Museum (special contract instructors), full-time instructors of Japan-Canada collaborative education, contract instructors of English, laboratory technicians, laboratory assistants, and contract assistants

*For contract assistants, the maximum amount is 284,000 yen/year.

- For faculty members appointed, resigning or retiring in the middle of a fiscal year, the Individual Research Subsidy will be provided on a monthly pro-rata basis.
- In the calculation for the above, a period of less than half a month is not counted, while a period of not less than half a month is counted as a full month. Any amount less than 100 yen is counted as 100 yen.
- If a faculty member takes leave pursuant to the Medical Leave Regulations or Administrative Leave Regulations, the Individual Research Subsidy will be provided on a monthly pro-rata basis after deducting the period of the leave.

Note that a period of less than half a month is not counted, while a period of not less than half a month is counted as a full month, and any amount less than 100 yen is counted as 100 yen.

- If a faculty member retires in the middle of a fiscal year, the unused amount cannot be used.

1-3 Flow of Receiving Disbursements from Individual Research Subsidy

(1) Application

Submit documents ① and ② and register ③ by the deadline.

- Deadline: Saturday, April 20, 2024
- Application method:
Enter the necessary information through the online Database of Researchers (<https://db-spiral.kwansei.ac.jp/>). After entering the information in ① and ②, agree to the designated items and register ③.
- Documents to be submitted and data to be registered: See below.

[Individuals eligible to receive the Individual Research Subsidy]

- ① “Application for the Individual Research Subsidy (FY2024)”
- ② “Individual Research Subsidy Progress Report for FY2023”
- ③ Confirmation of the Guidelines for Research Activities and the Research Ethics Code

[Individuals eligible to receive the Individual Research Assisting Subsidy]

- ① “Application for the Individual Research Assisting Subsidy (FY2024)”
- ② “Individual Research Assisting Subsidy Progress Report for FY 2023”
- ③ Confirmation of the Guidelines for Research Activities and the Research Ethics Code

*If you fail to make the application by the deadline, no Individual Research Subsidy for FY2024 will be allocated to you.

- After your application is approved by your school/department office, the “Expenditure Form / 支出依頼票” with the necessary data entered will be sent to you by email. You will need to submit this form during the disbursement procedures (when you make a disbursement request).

(2) Budget management and check for disbursement status

- The Individual Research Subsidy will be provided on a pay-as-you-go basis. Submit the required documents each time an expense is incurred.
- The Administrative Office manages Individual Research Subsidy budgets.
- For faculty members, payment (travel expenses, reimbursements, etc.) will be made to their “secondary bank accounts” registered with Kwansei Gakuin University.
- The disbursement status can be checked through the “Balance Sheet / 収支簿” prepared by the Administrative Office. You can search for the “Balance Sheet / 収支簿” on the Kakenhi Pro (科研費プロ) system. <See pp. 5>

(3) Disbursement from Individual Research Subsidy

- The Individual Research Subsidy can be used to pay expenses directly necessary for implementing the research projects.
- Disbursement procedures (required documents) vary according to the expense item. <See pp. 20 to 38.>
- The Supplier Order Management System (SOM) and University CO-OP enable you to easily complete the process, from obtaining estimates for books, electric appliances, stationery, and other office supplies to making a disbursement request. <See pp. 17 to 18.>

(4) Disbursement procedure (disbursement request)

- Submit the following documents each time an expense is incurred.
 - ① Expenditure Form / 支出依頼票
 - ② Estimate (from at least two vendors for a payment of 500,000 yen or more)
 - ③ Invoice (or receipt)
 - ④ Necessary documents including a statement of delivery
 - ⑤ Documents required according to the expense item <See pp. 20 to 38 and 45 to 53>

*All goods and services must undergo a receiving inspection before a disbursement request is made. Before making a disbursement request, confirm that the statement of delivery or a document equivalent to the statement has been stamped with a specified receiving inspection stamp. <See pp.7.>

(For the details, see the “Receiving Inspection Manual / 検収マニュアル” provided separately.)

*The samples of the accounting forms are provided on pp. 45 onwards.

*You can download the accounting forms from the website of the Organization for Research Development and Outreach or kwic.

(5) Deadline for disbursement procedures (disbursement request)

Deadline for submitting the “Expenditure Form / 支出依頼票”: Monday, March 17, 2025 *See pp. 6

- For proper and deliberate procedures, submit the documents required for disbursement requests by the deadlines shown below.
 - ① The last day of the third month after the date when the invoice (or if you cannot avoid out-of-pocket expense, the receipt) is issued
 - ② Research travel expenses: The last day of the third month after the date when you return from the trip
 - ③ Wages for part-time work and remuneration: The last day of the month following the month in which the part-time work/service takes place
- If you cannot make your disbursement request by the deadline for unavoidable reasons, contact the Administrative Office in advance.
- Even if you make a disbursement request after the deadline, the Individual Research Subsidy may be provided if there are good acceptable reasons. If you are forced to delay your disbursement request due to circumstances beyond your control, please consult the Administrative Office in advance.

<Example> Billing/Receipt date	Deadline for disbursement procedures
April	=> End of July (End of May in the case of wages for part-time work/remuneration)
May	=> End of August (End of June in the case of wages for part-time work/remuneration)

(6) Payment of expenses from Individual Research Subsidy

- The Administrative Office will pay expenses in accordance with the University's schedule for accounting procedures (see pp. 6). The date when documents arrive at the Administrative Office will be considered the date of acceptance. If there are any lacking documents or any deficiency, **the date when such deficiency is corrected will be considered the date of acceptance, in principle.**
- The Administrative Office will make direct payments to the vendors after receiving the invoices, in principle.
- If you cannot avoid out-of-pocket payment, the amount paid will be reimbursed to your bank account based on the receipt (or cash-register slip).
The Administrative Office (or the Research Funding Accounting Center) may contact you to confirm the details.

(7) Report

Submit the following document by the deadline.

- Deadline: Saturday, April 19, 2025
- Method of submission of the report: Enter the necessary data in the Individual Research Subsidy Progress Report for FY2024 through the online Database of Researchers.
- Document to be submitted: See below.

[Individuals eligible to receive the Individual Research Subsidy]
“Individual Research Subsidy Progress Report for FY2024 / 2024 年度
個人研究費研究經過（成果）報告書”

[Individuals eligible to receive the Individual Research Assisting Subsidy]
“Individual Research Assisting Subsidy Progress Report for FY2024 / 2024
年度個人研究補助費研究經過（成果）報告書”

*If you fail to submit the report by the deadline, the Dean/Director may order you to return the whole amount of the Individual Research Subsidy provided.

(8) Check for disbursement status (balance sheet)

- The disbursement status can be checked through the “Balance Sheet / 収支簿.”
- You can search for the “Balance Sheet / 収支簿” on the Kakenhi Pro (科研費プロ) system.

*You cannot access this online system via networks outside the University.
*Despite the name “Kakenhi (Japanese government research funding) Pro,” you can also check the Balance Sheet of the University’s Individual Research Subsidy through this online system.

<Reference> Screen images of Kakenhi Pro (URL: <https://kgkaken.kwansei.ac.jp>)

1. Enter your ID and password used for Kwansei Gakuin University’s system.



2. Select the relevant year from the drop-down list for “Year / 処理年度” and “Others / その他” from the list for “Type of Kakenhi / 科研種別.”



3. Click the “File Output / 帳票出力” tab.
4. Select “Balance Sheet / 収支簿” from the drop-down list for “Select a file / 帳票選択,” enter the name of the researcher and other information, and click the “Search / 検索” button.



5. To print out the Balance Sheet, check the “Individual Research Subsidy / 個人研究費” checkbox and click the “Excel Output / Excel 出力” button.



選択	研究種目	課題略称	課題名	他機関代表者情報	研究者	予算額	入金額	残額	執行率
<input checked="" type="checkbox"/>	個人研究費								76.3%
<input type="checkbox"/>	間接経費								100.0%

1-4 Schedule for Individual Research Subsidy Accounting Procedure

	書類受付期間	振込日
1	~4/30 (火)	5/31 (金)
2	5/1 (水) ~6/3 (月)	6/28 (金)
3	6/4 (火) ~7/1 (月)	7/31 (水)
4	7/2 (火) ~7/23 (火)	8/30 (金)
5	7/24 (水) ~9/2 (月) <small>(8/10~8/21 盛夏休暇のため事務室閉室)</small>	9/30 (金)
6	9/3 (火) ~9/30 (月)	10/31 (木)
7	10/1 (火) ~10/31 (木)	11/29 (金)
8	11/1 (金) ~11/27 (水)	12/23 (月)
9	11/28 (木) ~12/18 (水) <small>(12/24午後~1/5 冬期休暇のため事務室閉室)</small>	1/31 (金)
10	12/19 (木) ~1/30 (木)	2/28 (金)
11	1/31 (金) ~2/27 (木)	3/31 (月)
12	2/28 (金) ~3/17 (月)	4/30 (水)

- ・ Irrespective of the schedule above, urgent and other special payment cases will be handled separately.
- ・ Please consult the Administrative Office in advance if you need to make disbursement requests on or after March 17 (Mon.) 2025.

1-5 Receiving Inspection

(1) Basic Rules

- Receiving inspection stamps are evidence of delivery confirmation, rather than approval of the disbursement from the Individual Research Subsidy.
- Before making a disbursement request, confirm that the statement of delivery or a document equivalent to the statement has been stamped with a specified receiving inspection stamp. Disbursement cannot be made without a receiving inspection stamp.
- For the details, see the “Receiving Inspection Manual / 検収マニュアル” provided separately.

(2) Items to be inspected

- A receiving inspection is required for all purchased goods including books.
- Specific types of services, including services outsourced to vendors and repair, maintenance and inspection of equipment, also need to be inspected before acceptance.
- If it is difficult to conduct a receiving inspection according to the following methods ① to ③ in (3) Methods of receiving inspection, or to judge whether goods/services to be purchased with disbursement from the Individual Research Subsidy are subject to receiving inspection, see pp. 3 of the “Receiving Inspection Manual / 検収マニュアル.”

(3) Methods of receiving inspection

① When the vendors stop by one of the sites for receiving inspection

The vendors are required to bring the purchased items to the site for receiving inspection designated at each campus and have the items inspected before delivery.

- Nishinomiya Uegahara Campus: Administrative Office of the Organization for Research Development and Outreach / Graduate Students Services Building 2
- Nishinomiya Seiwa Campus: Administrative Office (School of Education Section) on Nishinomiya Seiwa Campus / Bldg. 1
- Kobe-Sanda Campus: Receiving Inspection Counter of the Administrative Office on Kobe-Sanda Campus / Bldg. VIII
- Nishinomiya-Kitaguchi Campus: Administrative Office of the Law School / 7th Floor of Nishinomiya Gardens Gate Building

② When researchers (or proxies) bring the purchased items into one of the sites for receiving inspection

After delivery of the purchased items, the researchers (or proxies) need to bring the items into one of the sites for receiving inspection mentioned in ① or the administrative office of their schools, graduate schools, and related centers, and have the items inspected. For the details of the site designated at each campus, see pp. 4 to 6 of the “Receiving Inspection Manual / 検収マニュアル.”

Receiving inspections are not conducted at Tokyo Marunouchi Campus. You need to carry the purchased items into an inspection site, including the administrative offices of the schools, graduate schools, and related centers, to have the items inspected. If you cannot, the items are required to undergo a receiving inspection using photos. (For the details, see pp. 10 of the “Receiving Inspection Manual / 検収マニュアル.”)

③ When the purchased items cannot be inspected at any designated site for receiving inspections due to the properties of the items

A person in charge of inspection at the sites for receiving inspection stated in ① will visit the researcher’s office or laboratory to conduct the receiving inspection.

1-6 Things to Keep in Mind Related to Required Documents for Each Payment Method

- The following table indicates the pages for the things to keep in mind related to required documents for each payment method. You may also need to prepare other necessary documents for each expense item. <See pp. 20 to 38 and 45 to 53>

Payment method		Things to keep in mind
[Payment on invoice]		See pp. 8
[Out-of-pocket payment on behalf of the Administrative Office]		See pp. 9-10
Payment options	(1) Credit card	See pp. 11
	(2) Electronic money, prepaid cards, and coupons	See pp. 11
	(3) Loyalty points	See pp. 11
	(4) Teller counter of a post office/bank, ATM, and online banking	See pp. 11-12
	(5) When spending money overseas or making foreign currency payment	See pp. 12

[Payment on invoice]

- All payments should be made directly to service providers by the Administrative Office based on invoices, in principle.
- Required information on the invoice is shown in the table below. Request the service provider to enter the following items a. to g. in the invoice.

	Required information	Things to keep in mind
a.	Invoice date	Only invoices issued within the current fiscal year are valid.
b.	Invoice issuer's name, address, and company seal	
c.	Bill to	Enter "XX Laboratory (researcher's name), Kwansei Gakuin University." (Different from that on a receipt)
d.	Billing amount	
e.	Purchase details	Item name (book title) + unit price + quantity purchased *If there are no purchase details on the invoice, attach a separate list that shows the "item name (book title) + unit price + quantity purchased."
f.	Registration number of qualified invoice issuer	In the case of a registered qualified invoice issuer, a registration number (T + 13-digit number) is printed on the invoice.
g.	Purchase details by applicable tax rate	In the case of a registered qualified invoice issuer, the "total amount of prices separated by tax rate" and "total consumption tax amount separated by tax rate" are printed on the invoice.

Invoice

(a) Issued on MMM DD, YYYY

Bill to: (c) XX Laboratory (Taro Kwangaku), Kwansei Gakuin University

Kwangaku Shoji Co., Ltd.
1-2-3, Shibuya City, Tokyo
123-4567
(b) Tel.: 0123-456-789
(f) T12345678910XX

Company seal

Please be advised that your payment is listed below.

(d) Total amount: 5,000 yen

Item	Quantity	Unit price (yen)	Amount (yen)	Remark
Stationery A	1	1,000	1,000	
(e) Chemical agent B	2	2,000	4,000	
Total			5,000	

(g) Taxed at 10%: 5,500 yen (including consumption tax of 500 yen)
Taxed at 8%: 0 yen (including consumption tax of 0 yen)

[Out-of-pocket payment on behalf of the Administrative Office]

Using the Supplier Order Management System (SOM) or Kwansei Gakuin University CO-OP is very convenient (see pp. 17-18)

- Out-of-pocket payment on behalf of the Administrative Office is an incidental payment method. Transfer money to the vendor after receiving an invoice billed to the University to the extent possible rather than making immediate payment by cash and payment by bank transfer from a private account. If out-of-pocket payments are made repeatedly, you may be requested to explain the reason.
- If you cannot avoid out-of-pocket payment, the amount paid will be transferred to your bank account based on the receipt (or cash-register slip).
- The required information on the receipt (cash-register slip) is shown in the table below. Request the service provider to enter the following items a. to h. in the receipt.

	Required information	Things to keep in mind
a.	Date of purchase	Only receipts issued within the current fiscal year are valid.
b.	Service provider's name, address, and company seal*	*Not necessary in the case of a cash-register slip
c.	Received from	Enter "Kwansei Gakuin University." (Different from that on an invoice) · In the case where your name is entered on the receipt due to the type of transaction or the issuer's preference, such as in the case of online purchases, credit card payments, conference attendance fees, or academic society annual membership fees, submit the receipt as it is. · When receiving a receipt from a place of accommodation, you need to have the receipt addressed to "Kwansei Gakuin University + your name" to prove your stay.
d.	Amount purchased	
e.	Purchase details	· "Item name (book title) + unit price + quantity purchased" shall be entered in the "For payment of" field. · General expressions such as "goods" and "products" will not be accepted. If there is no purchase detail on the receipt, attach a separate list that shows the "item name (book title) + unit price + quantity purchased." · If only product codes or numbers have been entered, write the product names in the margin.
f.	Name of the payer	To identify the payer, enter the name of the payer in the margin.

g.	Registration number of qualified invoice issuer	In the case of a registered qualified invoice issuer, a registration number (T + 13-digit number) is printed on the receipt.
h.	Purchase details by applicable tax rate	In the case of a registered qualified invoice issuer, "total amount of prices separated by tax rate" and "total consumption tax amount separated by tax rate" are printed on the receipt.

Receipt

(c) Received from: Kwansei Gakuin University

(a) Issued on MMM DD, YYYY

(d) Amount: 3,000 yen

(h) Taxed at 10%: 3,300 yen (including consumption tax of 300 yen)
Taxed at 8%: 0 yen (including consumption tax of 0 yen)

(e) For payment of: One cable
Received with thanks the above amount by cash.

(f) Taro Kwangaku

関学 太郎

(b) Kwangaku Shoji Co., Ltd.
1-2-3, Shibuya City, Tokyo
123-4567
Tel.: 0123-456-789

Company seal

(g) T12345678910XX

* With the introduction of the Invoice system on October 1, 2023, a field for the amount of out-of-pocket payment was added on the Expenditure Form (and Reimbursement Invoice) in FY2023. For request for reimbursement of out-of-pocket expenses, please enter the amount of the out-of-pocket payment made in the field for the amount of out-of-pocket payment.

- Only researchers eligible for the Individual Research Subsidy can make out-of-pocket expenses. (Research collaborators, students, and secretaries cannot use this payment method in principle.)
 - For reimbursements to the faculty members, the payments will be made to their “secondary bank accounts” registered with the University.
 - Do not cut your receipt (or cash-register slip), but submit the receipt in the condition it was when it was issued.
 - When you purchase goods or services provided by a retail store or other vendors to an indefinite number of people, cash-register slips without the name of the payer can be regarded as a receipt.
 - In the case that you made a purchase from an overseas vendor, submit a “receipt,” not an “invoice,” since an “invoice” does not necessarily prove completion of payment. If the vendor does not issue a receipt, however, submit the invoice and notify us of the fact.

<Things to keep in mind according to the payment option>

(1) Credit card

- In principle, it is unnecessary to submit credit card statements. In the following situations, however, a final credit card statement is required.
 - ① In the case where the required information on the receipt is insufficient or no receipt is issued at the time of online purchase or the like
 - ② In the case of paying with currencies other than Japanese yen
- Make sure that the final credit card statement has the following information: the name of the credit card holder (the researcher), the credit card payment due date, the transaction date, the payee, and the payment amount.
- To receive reimbursements, the payer must be the primary cardholder, as well as the holder of the payment account (cannot use a family card).

(2) Electronic money, prepaid cards, and coupons

- Electronic money (e-money) may not be used, in principle, because there are many e-payment companies that offer a loyalty program where customers can add their loyalty points to their e-money accounts as money and it is difficult to clearly judge whether the e-money paid was originally from points or cash. If you have no choice but to pay by e-money, however, consult the Administrative Office in advance.
- Prepaid cards, coupons, or the like (bookstore cards, QUO cards, gift certificates, Amazon gift cards, iTunes cards, etc.) may not be used, since it is difficult to confirm the amount of costs borne by the payer.

(3) Loyalty points

- When you pay airfares, or purchase books (excluding high-value books worth 200,000 yen or more) or consumables (costing less than 50,000 yen, excluding PCs and tablets) online or at a wholesale store, you may pay money jointly with mileage or loyalty points.
*Only the non-point/mileage part of a payment will be reimbursed.
- Use of loyalty points is not allowed when purchasing equipment (including PCs, tablets, LCDs, and goods costing 50,000 yen or more).

(4) Teller counter of a post office (postal bank)/bank, ATM, and online banking

- You do not need to submit bank transfer statements/receipts, transfer payment receipts or other slips, in principle.
- However, if either of the following situations applies:
 - ① The required information on the receipt is insufficient, or no receipt is issued at the time of online purchase or the like,
or
 - ② You pay with currencies other than Japanese yen,
please submit either of the following documents in addition to the receipt and the statement of delivery to confirm the payer's name, the name of the financial institution, the amount transferred, the payee, the date of the transfer, and the completion of the transaction.

- Bank transfer statement/receipt or transfer payment receipt (when paying via a teller counter or ATM)
- Transfer details, account statements or the like (when using online banking)

*Please keep in mind the following things if you pay in advance for academic society fees (such as annual membership fees and academic conference attendance fees), and make a disbursement request with the bank transfer statement/receipt.

- If the purpose of payment (such as “XX academic conference attendance fee” and “YY subscription”) is not specified on the bank transfer statement/receipt, additionally submit documents that show the purpose of the payment, such as a copy of the bank transfer request form, the invoice, and the bank payment notice.
- If the receipt is issued at a later date, be careful not to make another disbursement request for the same payment.

(5) When spending money overseas or making foreign currency payment

- If it is difficult to obtain a receipt, prepare a “(他-1) Receipt” in advance and request the service provider to fill in the purchase date and purchase amount fields and sign the form at the time of purchase.
- If payments have been made by cash, attach foreign currency purchase receipts that you have received at the time of money exchange before and during the trip. If you cannot submit foreign currency purchase receipts due to unavoidable circumstances, the Administrative Office will use the exchange rate on the purchase date for calculation. In this case, the exchange rate will be rounded down to the nearest whole number. (If the purchase was made on a non-business day in Japan, the exchange rate on the next business day will be used.) <Reference: MUFG Bank Exchange Quotations, TTS>
- In the case of credit card or debit card payment, reimbursement will be made in Japanese yen based on the exchange rate by a credit card company or a bank. Submit the final credit card or debit card statement. As the Administrative Office must determine all disbursements in Japanese yen during the current fiscal year, be sure to submit your credit card statement by the final deadline of document submission. Late submissions will not be processed. <See p. 11.>
 - * If you use a currency other than Japanese yen and are charged in the same currency, please notify the Administrative Office. The Office will use the exchange rate with Japanese yen on the date of card use (the date of credit card use / the date of withdrawal from the debit card account) for calculation. In this case, the calculated amount will be rounded down to the nearest whole number.

<Reference> Documents required for online purchase

- Receipts and statements of delivery are also required for online purchases.

The following tables show the details of the required documents.

	Required document	Things to keep in mind
a.	Receipt	• When the receipt can be downloaded from the website where you have purchased goods, print out and submit the receipt.
b.	Statement of delivery	• Submit the statement of delivery that has been delivered together with the items ordered (or shipping information, invoice, etc., if no statement of delivery was included in the order delivered). • If you cannot submit any items of the statement of delivery, the shipping information, or the invoice, notify the person in charge of receiving inspection. You do not need to submit the order shipment confirmation email, since it can be reissued and cannot serve as an alternative document to the statement of delivery.
c.	Credit card statement	• Submit the credit card statement only if the required information on the receipt is insufficient, or no receipt is issued. <See pp. 11>

Documents required when purchasing goods from Amazon

① Paying by credit card

	Required document	Things to keep in mind
a.	Receipt	<ul style="list-style-type: none"> • After confirming on the Amazon website (“Your Account / アカウントサービス” page) that all the purchased goods linked to the Amazon order number have been shipped, print and submit all the pages of the receipt (including information in the last row “Credit Card transactions / クレジットカードへの請求”). • Confirm that the “Grand total / ご請求額” on the receipt is consistent with the amount in the “Credit Card transactions / クレジットカードへの請求” row. • The amount in the “Credit Card transactions / クレジットカードへの請求” row may be “0 yen” depending on when the receipt is printed. In such a case, please print the receipt again later. • If the word “Reissued / 再発行” is written on the receipt, write the reason why the receipt has been reissued to prevent duplicate requests. If you fail to write the reason, the Administrative Office will contact you. • In principle, it is unnecessary to submit the credit card statement.
b.	Statement of delivery	<ul style="list-style-type: none"> • Submit the statement of delivery that has been delivered together with the items ordered (or shipping information, invoice, etc., if no statement of delivery was included in the order delivered). • You do not need to submit the order shipment confirmation email, since it can be reissued and cannot serve as an alternative document to the statement of delivery.
c.	Qualified invoice	<ul style="list-style-type: none"> • In addition to a. Receipt mentioned above, you need to submit a qualified invoice, which can be downloaded from the Account Service page. When purchasing goods from the Amazon marketplace, the seller may not have been registered as a business issuer of qualified invoice. In such a case, you do not need to submit a qualified invoice because it cannot be issued. Accordingly, there is also no need to fill in the field "Amount of out-of-pocket payment" on the Expenditure Form (and Reimbursement Invoice) because the payment procedures are performed as a transaction with a seller that is not a registered qualified invoice issuer.

② Paying at a convenience store or by bank transfer or using cash on delivery

	Required document	Things to keep in mind
a.	Receipt	<ul style="list-style-type: none"> • Amazon will not issue any receipt online in such cases. Submit instead documents such as the receipt issued by the convenience store, the bank transfer statement, or the receipt issued by the COD service provider to prove your payment.
b.	Statement of delivery	<ul style="list-style-type: none"> • Submit the statement of delivery that has been delivered together with the items ordered (or shipping information, invoice, etc., if no statement of delivery was included in the order delivered). • You do not need to submit the order shipment confirmation email, since it can be reissued and cannot serve as an alternative document to the statement of delivery.

* Supplier Order Management System (SOM)

Under the SOM, Amazon Business can be used. When goods are purchased from Amazon Business through the SOM, the Budget Management Department directly takes necessary procedures for payment to Amazon based on the invoice issued by Amazon by disbursing the fund or subsidy specified at the time of placing an order. When you use the SOM, you do not need to make an out-of-pocket payment or submit the above-mentioned document ① or ②. For detailed information on the use of the SOM, please see pp. 17 and 18.

Sample of a receipt

Amazon.co.jp - 注文番号 123-1234567-1234567



注文番号123-1234567-1234567の領収書
[このページを印刷してご利用ください。](#)

発行日: 2021年5月1日 _____様
注文日: 2021年4月1日
Amazon.co.jp 注文番号:
123-1234567-1234567 ご請求額: ¥ 850

2021年5月1日に発送済み

注文商品	価格
1点 uni USB Type C to HDMI 変換ケーブル 4K高解像度映像出力 販売: 公式直営店 (出品者のプロフィール) 商品についての質問は こちら	¥ 850
コンディション: 新品 スマホなら、DP Alt Modeに対応が必要です。パソコンなら、Thunderbolt3に対応、またはUSB3.1 Gen2のポート付きの必要があります。対応できる機種について、ぜひお先にご確認ください。	

お届け先住所:
関学太郎
669-1337
兵庫県 三田市学園2丁目1

配送方法:
通常配送


支払い情報

支払い方法: Visa カード番号の一部: 1234	商品の小計: ¥ 850 配送料・手数料: ¥ 0
請求先住所: 関学太郎 669-1337 兵庫県 三田市学園2丁目1	注文合計: ¥ 850 ご請求額: ¥ 850
クレジットカードへの請求	Visa (下4けたが1234): 2021年5月1日: ¥ 850

注文の状況を確認するには、[注文内容](#)をご覧ください。

[利用規約](#) | [プライバシー規約](#) ©1996-2020, Amazon.com, Inc. and its affiliates

Sample of a qualified invoice


適格請求書

発行者アマゾンジャパン合同会社
登録番号 T3040001028447

請求書発行日 2023-04-14
請求書番号 [REDACTED]
合計 ¥1,574

購入者住所
[REDACTED]

配送先住所
[REDACTED]

発行者
アマゾンジャパン合同会社
153-0064 東京都目黒区下目黒
1-8-1 ARCO TOWER ANNEX
日本
登録番号 T3040001028447

注文情報

注文日 2023-04-14
注文番号 [REDACTED]
注文者 [REDACTED]

購入明細

内容	数量	価格 税抜	税率	価格 税込	小計 税込
[REDACTED]	2	¥715	10%	¥787	¥1,574
合計					¥1,574

	税率	小計 税抜	税額	小計 税込
	10%	¥1,430	¥144	¥1,574
	合計		¥144	¥1,574

この書類は支払いの請求ではありません。
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出典：Amazon HP “インボイス制度導入に關する Amazon ビジネスでの対応”
<https://business.amazon.co.jp/ja/discover-more/blog/tax-reform-overview2>

※Amazon ビジネスの例ですが、個人アカウントでも近しい適格請求書が発行されます。

- For the procedure of a receiving inspection for goods purchased from Amazon, see p. 14 of the “Receiving Inspection Manual / 検収マニュアル.”

1-7 Using the Supplier Order Management System (SOM) and Kwansei Gakuin University CO-OP (KG CO-OP)

(1) Using the Supplier Order Management System (SOM) and KG CO-OP

<Advantages of using the SOM and KG CO-OP>

- You can purchase items at discount prices.
- You can omit the procedures from obtaining estimates to making a disbursement request (saving you time and labor). (See the Purchase flow below.)
- You do not need to make a disbursement request. (Invoices and other relevant documents will be sent directly to the Administrative Office, which will process the payment by disbursing the fund or subsidy you specified when ordering the items.)
- Receiving inspection for the ordered items by the researcher is not required.
- There is no need to obtain estimates required when purchasing items.
- You can order 24 hours a day even from outside the University.

The Supplier Order Management System (SOM)

- You need to sign in by entering your ID for use of the SOM. For details on how to use the SOM, please see "Guide for Use of Supplier Order Management System (SOM)."

Log in to the URL below, and then go to "Help" to see the Guide.

SOM URL <https://frontpage.som-service.cloud/kwansei/>

- Designated vendors

<E-commerce websites>

Stationery/office supplies: ASKUL Corporation

Books: Kinokuniya Co., Ltd and KG CO-OP bookstore
online

Electric appliances: Kojima Co., Ltd.

Consumable goods: Amazon Business, MonotaRO Co., Ltd.

<Large vendors>

Kwansei Gakuin University CO-OP (KG CO-OP)

Reagents 【KSC only】 : Hirose Chemicals, Co., Ltd., Wakenyaku Co., Ltd.

Purchase from KG CO-OP through the SOM

- At the "KG CO-OP Estimate Center" on the front page of the SOM, you can ask for an estimate of the items you want to purchase from KG CO-OP.
- The SOM also enables you to check the items you have ordered through the KG CO-OP shop. If you specify a research fund or subsidy when placing an order at the KG CO-OP counter, or by e-mail or phone, you do not need to make a disbursement request. Invoices, etc. will be sent directly to the Administrative Office, which will process the payment by disbursing the fund or subsidy you specified when ordering the items.
Details on how to use the system are provided in "Guide for Use of the Supplier Order Management System (SOM)."

(2) Purchase flow through the "SOM"

	Online Ordering System (Tanomail Plus)		KG CO-OP	
	Person in charge	Details of the step	Person in charge	Details of the step
(1) Obtaining estimates	—	(Confirm prices on the website.)	—	Estimates can be requested at the "KG CO-OP Estimate Center" on the SOM.
(2) Order/ Purchase	Researcher	Orders items on the website. (Specifies a research fund/subsidy.) Researchers can order from outside the University.	Researcher	Orders items at the KG CO-OP counter, or by mail or phone. (Specifies a research fund/subsidy.) Ordering data can be checked on the web page.
(3) Delivery/ Receiving Inspection	Vendor	Delivers ordered items to the researcher (the school administrative office or other specified sites). (Since the Administrative Office confirms completion of the shipment (delivery) online, the researcher does not need to perform a receiving inspection.)	KG CO-OP	Delivers ordered items to the researcher (the school administrative office or other specified sites). (Because a staff member of the Administrative Office visits KG CO-OP to perform a receiving inspection, the researcher does not need to inspect the delivered items.)
(4) Disbursement request	—	Not required	—	Not required
(5) Payment	Administrative Office	Pays for the purchase to the designated vendor after confirming the necessary documents. (Invoices and statements of delivery are sent directly from the vendor to the Administrative Office.)	Administrative Office	Pays for the purchase to KG CO-OP after confirming the necessary documents. (Estimates, invoices, and statements of delivery are sent directly from KG CO-OP to the Administrative Office.)

*** Reagents [KSC only]: Hirose Chemicals, Co., Ltd., Wakenyaku Co., Ltd.**

After full-scale introduction of the SOM, billing data for the present month will be uploaded as estimate information at the time of issuing an invoice. Check the billing data and specify a research fund or subsidy, and you can take disbursement procedures without submitting an invoice or an Expenditure Form. For details on the purchase flow, see "Guide for Use of the Supplier Order Management System (SOM)."

*** Ordering by the Administrative Office <e-commerce websites only>**

For purchasing goods costing 500,000 yen or more per order, it is necessary to submit comparative estimates of the items selected and obtain approval of the order from the Administrative Office. After its approval, the Administrative Office will place an official order. For details, see "Guide for Use of the Supplier Order Management System (SOM)."

1-8 Ownership, Maintenance, Storage and Disposal of Equipment, Devices and Other Items Purchased with Individual Research Subsidy

(1) Ownership, maintenance and storage

- All equipment, devices and other items purchased with the Individual Research Subsidy belong to Kwansei Gakuin University, in principle.
- The Individual Research Subsidy recipients are responsible for ensuring the good maintenance and storage thereof. (The Administrative Office may check the management status.)
- After the recipient's retirement, Kwansei Gakuin University will continue the maintenance and storage of such items.

(2) Asset registration (registration of equipment and fixtures)

- The administrative office of your school or related center registers equipment, devices and other items purchased with the Subsidy as assets, and affixes the registration number stickers to the relevant items. These items are subject to random inspection each fiscal year.

- Personal computers*¹ including tablets*² costing less than 50,000 yen:
Registered as "Equipment" => An equipment number sticker is affixed.
- Equipment, devices and other tools costing 50,000 yen or more and less than 200,000 yen:
Registered as "Equipment" => An equipment number sticker is affixed.
- Equipment, devices and other tools costing 200,000 yen or more:
Registered as "Fixture" => A fixture number sticker is affixed.

<Examples of items to be registered>

*1: Desktop PCs (including cases where a system unit and LCD are purchased separately),
Laptops, LCDs

[Items excluded] Computer parts and accessories (e.g., internal hard drives, batteries)
purchased separately

*2: Touch-screen devices, such as iPad, Surface, ARROWS and Nexus

[Items excluded] Electronic book readers (e.g., Kindle, Kobo)

- Equipment, devices and other tools purchased during travel overseas for research (including for studying abroad) must be registered as assets. Make sure to bring them when you return to Japan.

(3) Transfer and disposal

- In principle, it is not allowed to dispose of any "Equipment" less than five years from the date of purchase, or dispose of any "Fixtures" less than 10 years (or less than five years for information devices including personal computers) from the date of purchase. If you are to dispose of any such item due to inevitable circumstances, consult the Administrative Office.
- Make sure to inform the administrative office of your school or related center of any transfer of purchased equipment/devices (change of the location), or discard of such items, since the installation locations of the equipment/devices are registered. When disposal of equipment, devices or other tools purchased with the Subsidy is approved, the disposal fee can be disbursed from the Subsidy. Submit the disposal certificate and the receipt of the disposal fee.

(4) Return of equipment, devices, books and other items upon retirement or resignation

As a general rule, when you retire or resign, you must return all of the equipment (including personal computers), devices, books and other items purchased with the Individual Research Subsidy to Kwansei Gakuin University.

Chapter 2: Disbursement Procedures by Expense Item

2-1 Basic Rules

The Individual Research Subsidy can be used to pay expenses directly related to the research theme and plan in FY2024.

[Disbursement policy]

- The Subsidy does not cover expenses not directly related to research activities, such as those for attending social gatherings and purchasing educational materials.
- The Subsidy does not cover expenses for items providing personal economic benefits (e.g., clothes and personal belongings) and nonessentials, because they are likely to be regarded as employment income.
- You cannot purchase with the Subsidy furniture or fixtures that have already been installed in laboratories or other offices, such as chairs, desks, telephones, and desk lamps. If there are any furniture or fixtures that need to be replaced due to failure or other reasons, contact the administrative department (e.g., the school administrative office).

<Notes>

- For equipment and fixtures, purchase only those you will start using within FY2024.
- For consumables, purchase only those to be used within FY2024.
- Please avoid spending money inefficiently and making many last-minute purchases at the end of the fiscal year to use up the remaining amount of the Subsidy.
- Unless the relationship of the item to your research theme/plan is clear, enter reasons that clarify its necessity and usage in the “Expenditure Form / 支出依頼票.” The Administrative Office may contact you for more information, if necessary.

2-2 Expenses for Purchased Goods

(1) Items applicable to “Purchased goods”

	Scope of use	Things to keep in mind
Consumable goods	<ul style="list-style-type: none"> ■ Items for research activities other than “Equipment” and “Fixtures” <ul style="list-style-type: none"> · E.g., reagents, computer software (including software downloads), offprints, stationary, photocopy cards 	<ul style="list-style-type: none"> · Some software applications, such as Virus Buster, Microsoft Office, and Adobe software, can be installed without purchasing them, because the University has already obtained site licenses. You should check available software on the website of the Organization for Information Development Strategies before purchasing software with the Subsidy. · For the photocopy key cards of the Administrative Support Center, after you submit an “Expenditure Form / 支出依頼票” for the Individual Research Subsidy/Individual Research Assisting Subsidy to the administrative office of your school or related center, disbursement is made from the Subsidy upon processing at the Research Funding Accounting Center. Consequently, it may take some time for such disbursement to be reflected in the balance sheet. If you wish to confirm the amount before such disbursement is reflected in the balance sheet to check for the balance of the Subsidy, please contact the Administrative Office. Since disbursement from the Subsidy is processed based on a report of photocopy key card issuance from each school, you do not need to submit a disbursement request to the Administrative Office.
Consumable books	<ul style="list-style-type: none"> ■ Books and materials (including electronic books, CD-ROMs, and data on magnetic media) 	<ul style="list-style-type: none"> · The Subsidy cannot be used to purchase books that generate royalty income. · See pp. 43 [Q18 in FAQ] for disbursement for purchasing books and other research deliverables to be sent to those who have supported your research activities. · If you plan to purchase expensive books or materials costing not less than 200,000 yen (excluding electronic books, CD-ROMs, and data on magnetic media), consult the Administrative Office in advance, since such publications require, in principle, registration with the university library. Note that it is not permitted to purchase publications using a combination of the Individual Research Subsidy and your personal funds or other resources.
Equipment/Fixtures	<ul style="list-style-type: none"> ■ Devices/tools for research whose service life is not less than one year, PCs (including tablets), and LCDs that are categorized in the following ① to ③ (The amounts (purchase amounts) described in ① to ③ include consumption tax, shipping fees, and installation costs.) ① All PCs (including tablets) and LCDs costing less than 50,000 yen: Equipment ② Equipment, devices and other tools (for research) costing 50,000 yen or more and less than 200,000 yen: Equipment ③ Equipment, devices and other tools costing 200,000 yen or more: Fixtures 	<ul style="list-style-type: none"> · Computer software is not categorized as “Equipment/Fixtures” regardless of price. · It is not permitted to purchase equipment/fixtures using a combination of the Individual Research Subsidy and your private funds or other resources. (E.g., You cannot pay 80,000 yen from the Individual Research Subsidy and 20,000 yen at your own expense for a PC costing 100,000 yen.) · For the details of ownership, maintenance, storage, and discarding of equipment/fixtures, see pp. 19. · You may not use loyalty points for purchasing equipment/fixtures.

(2) Orderer and documents required when purchasing goods

- The following table shows the orderer and contractee according to each Procurement Cost when purchasing goods. Please pay attention to the fairness of supplier (or contractor) selection and the appropriateness of the amount to be paid when ordering goods and signing a contract.
- Because researchers place orders (or execute contracts) of less than 500,000 yen, the accountability and accounting responsibility including liability for indemnification relating to such orders (contracts) lie with the researchers.

- Procurement Cost refers to the amount claimed per invoice (or the amount received per receipt). However, in the case where multiple consumables are procured at a time, an order receipt number or the like is assigned to each item by the supplier, and such numbers are indicated on the invoice (or receipt) or the statement of delivery, the amount of cost per order receipt number will be deemed to be the Procurement Cost. If you are not sure about the Procurement Cost for your orders, consult the Administrative Office in advance.
- AZBIO Corp., Ikeda Scientific Co., Ltd., Ogura Rika Co., Ltd., Hirose Chemicals Co., Ltd., Yasuda Shoten Co., Ltd., Yamanaka Kagaku Co., Ltd., and Wakenyaku Co., Ltd. issue invoices covering multiple numbers of ordered items with the indication of order receipt numbers assigned to each item. In such cases, the amount of cost per order receipt number will be considered as the Procurement Cost.

Procurement Cost (tax included)*1	Orderer	Contractee	Required document	Things to keep in mind
500,000 yen or more and less than 2 million yen	Administrative Office	Executive Dean of Organization for Research Development and Outreach	<ul style="list-style-type: none"> • Estimates (from at least two vendors) • (Statement of Reasons for Selection (Form 2) / (物-2) 選定理由書) • Catalog • Order Request Form (Form 1) / (物-1) 発注依頼票 • Purchase Order Agreement or • Service Agreement *2 • Statement of delivery • Invoice • Inspection record 	<ul style="list-style-type: none"> • When no purchase details are included in the invoice (receipt), write item names, unit prices and quantities. <E.g., X ball point pens at a unit price of Y> • When you purchase consumable books and no purchase details, such as book titles, quantities and unit prices, are included in the invoice (receipt), attach a list of the purchase details.
Less than 500,000 yen	Researcher		<ul style="list-style-type: none"> • Statement of delivery • Invoice (Receipt) 	

*1 These amounts include shipment and installation fees.

*2 Legal checks by Legal section are required for service agreements.

About one week is needed for a legal check by Legal section. Please allow enough time for consultation.

(3) Flow of purchasing goods costing 500,000 yen or more per order (Order through the Administrative Office)

	Person in charge	Details of the step	
(1) Obtaining estimates	Researcher	Obtain the following documents from vendors to select a vendor and determine the cost. ① Estimates (from at least two vendors) *If estimates can be obtained from only one vendor, submission of a Statement of Reasons for Selection (Form 2) / (物-2) 選定理由書 is required. ② Catalog	
(2) Requesting order placement	Researcher	Submit the following documents to the Administrative Office. ① Order Request Form (Form 1) / (物-1) 発注依頼票 ② Estimates (from at least two vendors) *If estimates can be obtained from only one vendor, submission of a Statement of Reasons for Selection (Form 2) / (物-2) 選定理由書 is required. ③ Catalog	
(3)	Placing an order	Administrative Office	Prepare a Purchase Order Agreement or Service Agreement in duplicate and send the two originals to the selected vendor.
	Accepting the order	Vendor	Return one executed copy of the Purchase Order Agreement or Service Agreement to the Administrative Office.
(4) Delivery	Vendor	Deliver the ordered item(s) to the researcher's office or laboratory. At the time of delivery, submit the statement of delivery and invoice to the researcher.	
(5) Receiving Inspection	Researcher Administrative Office	Perform a receiving inspection and prepare an inspection record.	
(6) Requesting disbursement	Researcher	Submit the following documents to the Administrative Office. ① Expenditure Form / 支出依頼票 ② Invoice ③ Inspection record ④ Statement of delivery	
(7) Payment	Administrative Office	After confirming the documents, perform the payment procedures and complete payment to the vendor.	

2-3 Research Travel Expenses

Purpose of use	Overall travel expenses for performing research
Travel application	① Application Form for Research Trip (Form 3) / (旅-3) 出張命令書兼旅費申請書 ② Documents that indicate the travel schedule and site *In the case of research activities related to an academic/research conference: Conference agenda, program or other documents that indicate the overview of the conference ③ Detailed Research Schedule (itinerary) (Form 7) / (旅-7) 研究日程明細表 (For international travel only)
Travel reports	② Report (Record) on Research Trip (Form 4) / (旅-4) 出張・参加報告 (記録) 書 Note 1) ② Documentary evidence of the research trip <See pp. 24>
Certificate of stay	Receipt or certificate of stay issued by the place of accommodation (original only) (Certificate of Stay (Form 8) / (旅-8) 宿泊証明書 is also acceptable.)
Travel by air	① Airfare invoice (or receipt) and detailed itinerary (date of departure, route, flight number, and travel class) ② Documents that prove actual boarding such as a boarding pass stub
Per diem	Payable *There will be no per diem disbursement for attending conferences held on a campus of the University. However, this does not apply to conferences held on Tokyo Marunouchi Campus (per diem disbursement is available).
Meal costs	Payable (for international travel only)
Relevant regulations	Kwansei Gakuin Travel Expenses Regulations, Kwansei Gakuin University Research Trips Funding Standard

*For required documents by travel purpose (with an example), refer to pp. 40 [Q4 in FAQ].

*Accounting forms can be downloaded from the website of the Organization for Research Development and Outreach or kwic.

Note 1)

If research travel expenses as part of the Individual Research Subsidy have been incurred solely for attending conferences (following cases ① to ④), it is not necessary to submit a Report (Record) on Research Trip (Form 4) / (旅-4) 出張・参加報告 (記録) 書. This is because the details that would be described in this report can be confirmed using documentary evidence of the research trip (②) or other documents. If the details cannot be confirmed using the documentary evidence of the research trip, however, you may submit a Report (Record) on Research Trip (Form 4) / (旅-4) 出張・参加報告 (記録) 書. For your information, an “academic society” is defined as “an institutionalized gathering of a group of people (domestic or international) that aims to promote research and development in a specific field of study.”

- ① Attending academic gatherings and conferences
- ② Attending committee meetings of an academic society
- ③ Attending seminars or workshops that can be expanded into major academic conferences in the future
- ④ Attending seminars or workshops that are de facto academic conferences

(1) Flow

Travel application	Required document	Things to keep in mind
	Application Form for Research Trip (Form 3) / (旅-3) 出張命令書兼旅費申請書 <See pp. 46 and 47>	<ul style="list-style-type: none"> • Before going on a research trip, submit the application form to the administrative office of your school or related center to have the form stamped by your travel approver, and submit the application form to the Administrative Office. The travel approver shall be the head of the administrative office of your school or related center (institution). *If the Administrative Office judges that the research trip is inappropriate for disbursement from the Individual Research Subsidy based on documentary proof of travel and routes submitted after the trip, disbursement of the amount applied may not be made. • Because a decision to proceed with, postpone or cancel an overseas trip must be made under the “International Mobility Crisis Management Manual (国際モビリティに係る危機管理の手引き),” check the details at the administrative office of your school or related center before going abroad. • In principle, disbursement will be made after the required documents are submitted following your return from travel. *If you wish to receive disbursements by rough estimate (advance payment), please contact the Administrative Office. • If you are planning to go on a trip that will extend over more than one fiscal year, please consult the Administrative Office in advance. It may not be possible to disburse the travel expenses as expenses of the current fiscal year in some cases.
		<ul style="list-style-type: none"> • If you are planning to go on a trip both for a purpose related to the research project supported by the Subsidy and another research purpose, please contact the Administrative Office in advance. • The Administrative Office must be immediately notified of any changes from the initial schedule, if any. • When researchers (including research collaborators) belonging to the University apply for transportation expenses pertaining to their travel between our university campuses, they should submit an “Application Form for Transportation Expenses between Campuses (Form 10) / (旅-10) キャンパス間移動費申請書” after the event. <See pp. 26>

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(To be continued on the next page)

Submit the following documents to the Administrative Office after you return from the trip.

Documents required in principle

Required document		Things to keep in mind
a.	Expenditure Form / 支出依頼票	—
b.	Documents that indicate the travel schedule and site	<ul style="list-style-type: none"> Submit the notification or program of the academic conference, research seminar, or other academic meetings. For extra hotel nights, submit documents indicating the necessity of staying at the accommodation, such as a travel schedule. If you cannot submit the relevant documents due to unavoidable reasons, it is acceptable to submit a Detailed Research Schedule (itinerary) (Form 7) / (旅-7) 研究日程明細表. When the following documents listed in c. Documentary evidence of the research trip can prove the travel schedule (including the reason if you stay the day before and/or after the research event) and the site, you do not need to submit the abovementioned documents.
c.	Documentary evidence of the research trip	<ul style="list-style-type: none"> When requesting a disbursement for research travel expenses, you are required to submit documentary evidence of your research trip by travel purpose (attending an academic conference or other study session) to support the fact that you have been to the destination for such purposes. For extra hotel nights, you must submit documents to justify such arrangements. <Example> If you attended an academic conference for one day and collected research information for two days during a three-day research trip Because of the two purposes of the same trip, you must submit two pieces of documentary evidence, one for the conference attendance and the other for the collection of research information. If you are using photographs as documentary evidence of the research trip, submit photos that enable objective assessment of the fact. The Administrative Office may ask the names of the photo subjects or the shooting dates for confirmation as necessary. Examples of documentary evidence (Other types of evidence are acceptable as long as they can prove the fact that you have been to the destination on a research trip.) <Example> Documentary proof of attending an academic/research conference (In principle, you are required to submit documents related to the activities at the academic/research conferences.) <ul style="list-style-type: none"> Receipt for the conference attendance fee (paid on the date) Name tag (with your name and the name of the academic/research conference) Abstract/handout distributed in the conference (photocopy is acceptable), minutes prepared by the organizer/representative Other documentary evidence showing that you have been to the place/venue of the conference “Certificate of Attendance (Form 9) / (旅-9) 出張・参加証明書” or equivalent certificate issued by the academic society/ research group <Example> Documentary proof of information collection/field work <ul style="list-style-type: none"> Receipts/cash-register slips for expenses in the place of the information collection activities/field work Photos/materials showing that you have been to the place to collect information/conduct field work Certificate of stay issued by the hotel (It must be located in the area where you conducted the information collection activities/field work.) *If you submit a business card of an interviewee or other participants as evidence, obtain prior approval from the person after notifying him/her of the purpose of its use in order not to violate the Act on Protection of Personal Information. Note: When research collaborators make a research trip, the Administrative Office may directly contact them to ask about the details of the trip.
d.	Report (Record) on Research Trip (Form 4) / (旅-4) 出張・参加報告 (記録) 書	*See Note 1) on pp. 23.

Additional document required in the case of an overseas research trip

e.	Detailed Research Schedule (itinerary) (Form 7) / (旅-7) 研究日程明細表	<ul style="list-style-type: none"> When going overseas for a research trip, refer to “When spending money overseas or making foreign currency payment” (pp. 12) to submit the necessary documents.
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Additional document required for overnight stays

f.	Receipt or certificate of stay issued by the accommodation (original only)	<ul style="list-style-type: none"> Only a receipt issued by the place of accommodation (original) can be used as a certificate of stay. The receipt must be addressed to Kwansai Gakuin University in addition to the traveler’s name, indicating the period of stay. A document showing that the applicant has actually stayed at the hotel is required. A receipt issued by a travel agency (including one downloaded from a website) alone is not adequate for requesting disbursement. You can submit a “Certificate of Stay (Form 8) / (旅-8) 宿泊証明書” instead of a certificate of stay issued by the accommodation (original).
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Additional documents required for travel by air

g.	Invoice (or receipt) for the airfare	<ul style="list-style-type: none"> In the case of an invoice or receipt without the date of departure, flight number, route, and travel class, you need to additionally submit a detailed itinerary of the trip.
h.	Document that proves actual boarding	<ul style="list-style-type: none"> A document that proves actual boarding (a boarding pass stub or other certificates of actual boarding) is required. If using IC check-in (ticketless check-in), submit the boarding pass or customer copy you obtain when you board. In the case of a mobile boarding pass, submit an email or a screenshot on your smartphone indicating the relevant 2D bar code. * Other than the original certificate, you may submit data, such as an image and PDF of a scanned certificate. In such a case, please be careful not to unwittingly make a double submission because data, such as an image and PDF, can be duplicated.

Additional document required for reimbursement for railway/bus fare after your overseas research trip

i.	Receipt (or cash-register slip) or documents that indicate the fare for the route traveled	<ul style="list-style-type: none"> The actual amount will be reimbursed based on the description on the document.
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Additional documents required when using a taxi/rental car for unavoidable reasons

(Public transportation should be used in principle.)

(To be continued on the next page)

j.	Taxi: Receipt or cash-register slip Rental car: Receipt and contract or the like (indicating the details of the contract)	<ul style="list-style-type: none"> · The route traveled and the reason must be indicated in the document. · The expense item when using a rental car is “Other.” * Parking fees, gas expenses, and expressway charges can also be paid from the Subsidy.
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The Transportation expense section of the “Application Form for Research Trip (Form 3) / (旅-3) 出張命令書兼旅費申請書” will be filled out by the Administrative Office. <See pp. 46 and 47>

Travel Expenses Calculation

- In principle, the place of departure (starting point for calculating travel expenses) will be the applicant’s workplace (for applicants working on Nishinomiya Uegahara Campus, the place of departure will be either Kotoen Station or Nigawa Station on the Hankyu Line; for those working on Nishinomiya Seiwa Campus, Mondo-yakuin Station on the Hankyu Line; for those working on Kobe-Sanda Campus, the Gakuen San-chome, Kwansei Gakuin Mae, or Kwansei Gakuin Daigaku bus stop of Shinki Bus), and the place of arrival will be the nearest station to the destination.
- The Administrative Office will follow the “Kwansei Gakuin Travel Expenses Regulations” and the “Kwansei Gakuin University Research Trips Funding Standard” to calculate the travel expenses based on the route and method considered the most economical and reasonable. However, disbursement may be made according to the actual route and/or method of transportation taken when there are unavoidable grounds. <See pp. 28>
- For applicants who receive a commuting allowance based on the “Transportation Subsidy Disbursement Regulations,” disbursement for research trips will not be made for the section covered by the costs.

(2) Procedures and things to keep in mind according to the conditions of the research trip

		Condition	Procedure and things to keep in mind
Overnig		If you opt for payment of actual expenses (up to the ceiling of the amount specified in the Standard)	· Submit the receipt to confirm the amount. If you have booked the hotel room through a travel agency and paid in advance, please submit the receipt issued by the travel agency (including one downloaded from a website) as well as the certificate of stay issued by the accommodation (original) (or “Certificate of Stay (Form 8) / (旅-8) 宿泊証明書”).
		When a graduate student or undergraduate student stays at a hotel	· The actual accommodation expenses (up to the ceiling of the amount specified in the Standard) will be paid. Regarding required documents, please see “If you opt for payment of actual expenses (up to the ceiling of the amount specified in the Standard)” shown above.
		Criteria for overnight stays on the day before and/or after fulfilling the purpose of a trip	<ul style="list-style-type: none"> · If, despite using the most economical and efficient options, you cannot arrive at the gathering or conference on time, you cannot return in time, or there are any other unavoidable circumstances, the necessary overnight stays on the day before and/or after the event will be funded. · Criteria for overnight stays on the day before and/or after fulfilling the purpose of a long-distance trip: When the departure time from Osaka is earlier than 7:30 a.m. or when the arrival time in Osaka is later than 10:30 p.m. When you need to stay overnight, please submit your schedule or other documentation that can prove the necessity.
		In the case of short-distance travel	· In principle, accommodation expenses for short-distance travel will not be paid, regardless of the above criteria for overnight stays. In cases where overnight stay is absolutely necessary (e.g., workshop requiring overnight stay), please consult the Administrative Office before the travel, presenting documentation that can prove the necessity.
		When conference attendance fees cover accommodation expenses	· If the receipt of conference attendance fees also serves as that of accommodation expenses, the receipt can be used as a certificate of stay.
		When staying at a relative’s residence	· No accommodation expense disbursement will be made. Disbursement will not be made for expenses for staying at a friend’s residence either, because an accommodation fee is unlikely to be charged.
Travel by air		In the case of <i>minpaku</i> (private lodging)	<ul style="list-style-type: none"> · Use of <i>minpaku</i> (private lodging), where all or part of a private residence is offered as tourist lodging, is allowed. - To receive reimbursement for accommodation expenses for <i>minpaku</i>, submit a document showing that the applicant has actually used the <i>minpaku</i> service (e.g., the receipt issued via the private lodging agent’s website), as well as the certificate of stay issued by the accommodation (original) (or “Certificate of Stay (Form 8) / (旅-8) 宿泊証明書”). · If it is unlikely that you can obtain a certificate of stay issued by the <i>minpaku</i> accommodation (such as when you stay in an apartment), please consult the Administrative Office beforehand.
		Conditions of use	<ul style="list-style-type: none"> · Applicants for travel expenses disbursement may choose travel by air to destinations specified in the “Kwansei Gakuin University Research Trips Funding Standard.” <See pp. 28> · The departure and arrival airports must be reasonable for traveling to the final travel destination, in principle. · Submit an invoice/receipt or alternative documents specifying the seat class, flight number, flight route, and flight date. · Only faculty members (applicable to categories A to D defined in the “Kwansei Gakuin University Research Trips Funding Standard”) may choose to travel in a class higher

	<p>than economy class (e.g., premium economy class, business class) if the airfare of the higher class is no more expensive than the regular economy class airfare under the same conditions (dates, airline company, flight schedule). When choosing to travel in a class higher than economy class, submit to the Administrative Office in advance documents proving that the fare is cheaper than the regular economy class fare under the same conditions. Without submission of the supporting documents in advance, the airfares may not be funded.</p> <ul style="list-style-type: none"> Graduate students who travel overseas alone for research must be aware of security issues. Undergraduate students are not allowed to travel overseas alone for research. (Domestic travel is allowed.)
Mileage points	<ul style="list-style-type: none"> Applicants may use mileage points to purchase airline tickets (or upgrade their seats), but will not receive any reimbursement for that part of the fare.
Use of package tours	<ul style="list-style-type: none"> Use of package tours is allowed when a package tour, which provides lodging and transportation at an inclusive price with no price breakdown available, is cheaper than “train fares (airfares in the case of a travel by air) + accommodation expenses as set forth in the Travel Expenses Regulations and Research Trips Funding Standard” for the same itinerary. When using a package tour, in addition to the documents mentioned previously, the following documents are also required for reimbursement. Required documents <ul style="list-style-type: none"> ① Quotes from rail or air service providers (for economy class service) at regular fares (Printed hardcopies of transportation service providers’ websites or timetables/fare tables are also acceptable as supporting documents.) ② Package tour invoice or receipt with the following tour details: (Example: Cost of a return trip by train (or plane) on month/day to XXX; cost of accommodation for Y nights from month/day to month/day) ③ Documentary evidence of stay, such as the original copy of the “Certificate of Stay (Form 8) / (旅-8) 宿泊証明書” issued by the hotel <p>*Booking a tour through KG CO-OP does not require out-of-pocket expense in advance.</p>
If you need a visa, insurance, and/or vaccination before going on the research trip	<ul style="list-style-type: none"> If visas/ESTA are required for entry into/exit from countries you will visit, the Subsidy will pay for all expenses related to visa applications, including the visa application fee and transportation expenses incurred in the application (expense item: Travel Expenses). Submit an Expenditure Form / 支出依頼票 and the receipt for the application fee. *If you apply for the reimbursement of transportation expenses incurred in the application, submit the following documents. <ul style="list-style-type: none"> ① Application Form for Research Trip (Form 3) / (旅-3) 出張命令書兼旅費申請書 (Reimbursement for per diem and accommodation expenses cannot be made.) ② Documentary evidence of the trip The Subsidy will not pay for passport fees. The Subsidy will pay for any overseas travel insurance (except for excess premiums) and vaccinations (which are recommended by the entry requirements for those entering the country or the Ministry of Foreign Affairs website) as well as PCR tests (when required by the entry requirements for those entering the country or the organization/institution to be visited). Note that these expenses should be paid from the fund or subsidy from which the travel expenses are funded.
Meal costs	<p>In case of international travel is allowed payable depending on nights. (applicable to categories A to D defined in the “Kwansei Gakuin University Research Trips Funding Standard”)</p>
Transportation between campuses	<ul style="list-style-type: none"> All researchers (including research collaborators) belonging to the University should submit an “Application Form for Transportation Expenses between Campuses (Form 10) / (旅-10) キャンパス間移動費申請書” after the transportation. *Unlike in the case of ordinary research travel, neither the “Application Form for Research Trip (Form 3) / (旅-3) 出張命令書兼旅費申請書” nor documentary evidence of the research trip are required. *Per diem is not payable. *Travel to Tokyo Marunouchi Campus will be reimbursed as an ordinary research trip.

<p>Visiting scholars' invitation expenses</p>	<ul style="list-style-type: none"> · When inviting visiting scholars from other domestic/overseas universities or research institutes and paying an amount equivalent to the travel expenses related to the invitation directly to the visiting scholar, such expenses will be treated as “compensation for work or service,” which is subject to withholding tax. For details, see “Disbursement of transportation and accommodation expenses as part of remuneration” on pp. 32 · For required documents, see pp. 33
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(3) Use of multiple funds/subsidies for the same spending purpose

- When both main academic activities related to your research project and other activities unrelated to the project are included in one trip, please make sure to clearly identify those activities and use different funds for different activities. Even in such case, all legs of the itinerary should be indicated in one “Application Form for Research Trip (Form 3) / (旅-3) 出張命令書兼旅費申請書.” <See pp. 47>
- You can use your own money to pay for part of the research travel expenses (It is allowed to use multiple funds (including your personal money), which is not limited to the final disbursement, including airline seat upgrades paid with your own money.)

Kwansei Gakuin University Research Trips Funding Standard

<Reference: Kwansei Gakuin Travel Expenses Regulations (shaded area)>

■ Transportation expenses, per diems, and accommodation expenses for domestic trips

Category (Note 4)	Job titles and other positions	Transportation expense (Notes 1 & 2)				Per diem (One day)	Accommodation expense (One night) (Note 3)	
		Rail fare	Boat fare	Airfare	Carfare (One day)		In Tokyo	Others
A	Chancellor, president, heads of senior and junior high schools, deans of chaplains, chief executive administrators, and vice-presidents	Fare Express fee (Limited/regular) Green car fee	Deluxe			6,500 yen Short-distance research trip One day: 2,000 yen Half a day: 1,000 yen	15,000 yen	14,000 yen
	Deans, directors, assistants to the President, housemasters, chief administrative officers, deputy heads of departments, associate deans, deputy directors, professors, instructors (aged 50 and older), and first-grade laboratory technicians	Fare Express fee (Limited/regular) Green car fee (except for <i>shinkansen</i>)	First class	Actual expense (economy class)	Actual expense (up to 4,000 yen)	6,000 yen Short-distance research trip One day: 2,000 yen Half a day: 1,000 yen	14,500 yen	13,500 yen
C	Heads of sections (school offices), deputy heads of sections, associate chief administrative officers, assistant chief administrative officers, assistant heads of sections (school offices), associate professors, assistant professors, second-grade laboratory technicians, and instructors (aged younger than 50)	Fare Express fee (Limited/regular)						
D	Faculty and staff other than those to whom categories A, B, or C apply	Fare Express fee (Limited/regular)						
E	Postdoctoral fellows and professional engineers Researchers receiving JSPS Research Fellowships for Young Scientists Researchers receiving JSPS Postdoctoral Fellowships for Research in Japan (Note 5)	Fare Express fee (Limited/regular)	First class	Actual expense (economy class)	2,000 yen Short-distance research trip One day: 2,000 yen Half a day: 1,000 yen	14,500 yen	13,500 yen	
F	Graduate students							
G	Undergraduate students			Consultation required	N/A	Actual expense (up to 11,600 yen)	Actual expense (up to 10,800 yen)	

(Note)
1: Applicants may travel by air when they depart from Osaka (Osaka International Airport (Itami), Kansai International Airport, or Kobe Airport) to the following destinations: Hokkaido, Aomori, Iwate, Miyagi, Akita, Yamagata, Fukushima, Niigata, Shimane, Kochi, Ehime, Saga, Nagasaki, Oita, Kumamoto, Miyazaki, Kagoshima, and Okinawa Prefectures. Even if the destination is a place other than these prefectures, however, applicants may travel by air when use of an airline is considered to be the most economical and reasonable route and method.
[Documents required to receive a disbursement for airfares]
① Invoice or documentary evidence of fares paid (receipt)
② Documents that prove actual boarding such as the stub of the boarding pass or flight ticket

2: Applicants (only those to whom A to D apply) may choose to travel in a class higher than economy class (e.g., premium economy class, business class) if the airfare of the higher class is no more expensive than the regular economy class fare under the same conditions (date, airline company, flight route).

3: For accommodation expenses, applicants may receive a disbursement of actual expenses (up to the ceiling of the amounts specified in the Standard).

4: The categories will be applied according to the purpose of the research trip.

5: Pursuant to the rules of the Japan Society for the Promotion of Science (JSPS), researchers who receive Postdoctoral Fellowships for Research in Japan may not receive per diems.

*Distances regarded as "short-distance" for short-distance trips shall be less than 100 km (one way).

*Express and Green car fees will not be funded if the travel distance is less than 100 km one way.

*One-day business/research trip: Not less than four hours from departure to arrival at KG or the applicant's home

Half-a-day business/research trip: Less than four hours from departure to arrival at KG or the applicant's home

■ Transportation expenses, per diems, accommodation expenses, and meal costs for overseas trips

Category (Note 4)	Job titles and other positions	Transportation expense				Per diem (One day)	Accommodation expense (One night) (Note 3)		Meal costs (One night)	
		Airfare	Rail fare	Boat fare	Carfare (One day)		Region A	Region B	Region A	Region B
A	Same as those for domestic trips	Economy class (Note 2)	Highest class	Highest class	Actual expense	10,000 yen	23,000 yen	17,000 yen	7,700 yen	7,000 yen
B				Nearest lower class to the highest		8,000 yen	21,000 yen	16,000 yen	6,700 yen	6,000 yen
C				Upper class if there are two classes. Nearest lower class to the highest if there are three classes or more.		7,000 yen	16,900 yen	15,000 yen	5,800 yen	5,000 yen
D	Second nearest lower class to the highest									
E	Postdoctoral fellows and professional engineers Researchers receiving JSPS Research Fellowships for Young Scientists Researchers receiving JSPS Postdoctoral Fellowships for Research in Japan (Note 5)	Economy class	Nearest lower class to the highest	Second nearest lower class to the highest	Actual expense	5,600 yen	16,900 yen	15,000 yen	N/A	
F	Graduate students									
G	Undergraduate students				Consultation required	N/A	Actual expense (up to 13,500 yen)	Actual expense (up to 12,000 yen)		

*Region A: North America, Europe, and Middle East; Region B: Areas other than Region A

*Miscellaneous expenses for overseas trips (actual expenses related to visa applications and entry/exit taxes will be funded; expense item: Travel Expenses)

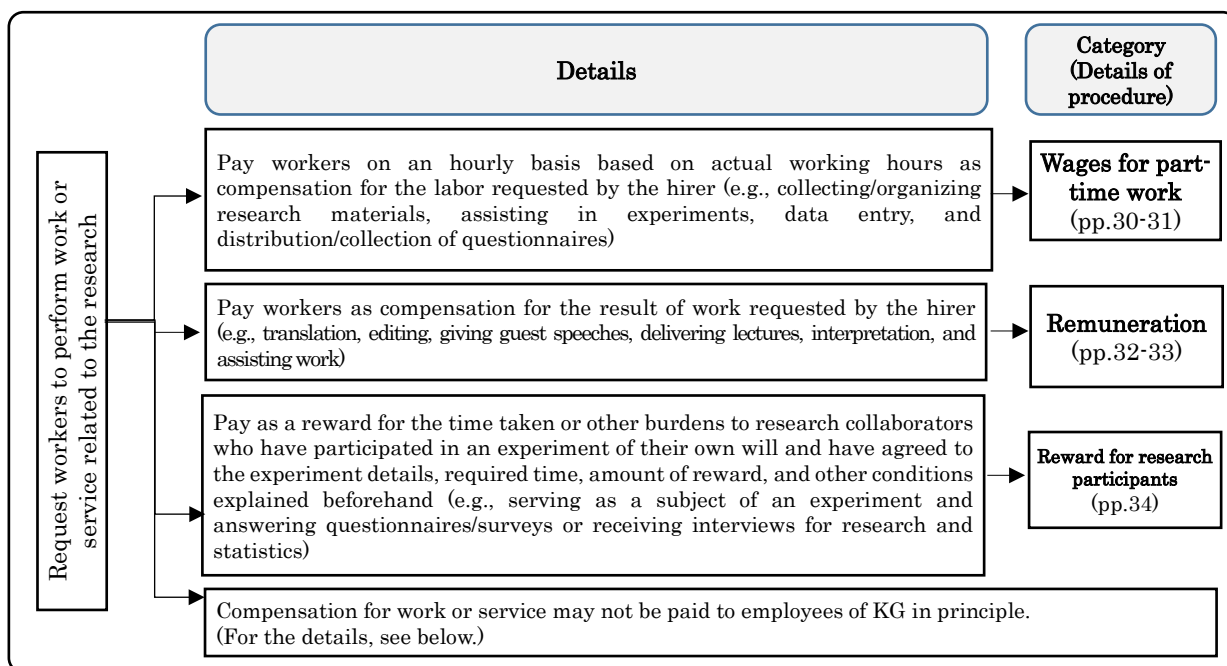
■ Transportation and accommodation expenses for overseas trips (invitation)

	Transportation expense			Accommodation expense
	Airfare	Rail fare	Boat fare	
Researchers who belong to overseas research institutions	Economy class (Note 2)	Highest class	Nearest lower class to the highest	18,000 yen

*Except expenses for those from tax treaty countries, accommodation expenses are uniformly subject to withholding tax.

2-4 Compensation for Work or Service

- The Individual Research Subsidy can be used to pay compensation to research collaborators for their work or service (e.g., organizing materials, assisting in experiments, translation, editing, provision of technical knowledge/skills, giving guest speeches, delivering lectures, interpretation, distribution/collection of questionnaires, collection of research materials, or serving as a subject of an experiment).
- Compensation for work or service is categorized into “wages for part-time work,” “remuneration,” and “reward for research participants.”
- Refer to the following flowchart to select an appropriate type of compensation for work or service. If you are not sure to which category the compensation you are planning to pay belongs, consult the Administrative Office beforehand.



<Notes>

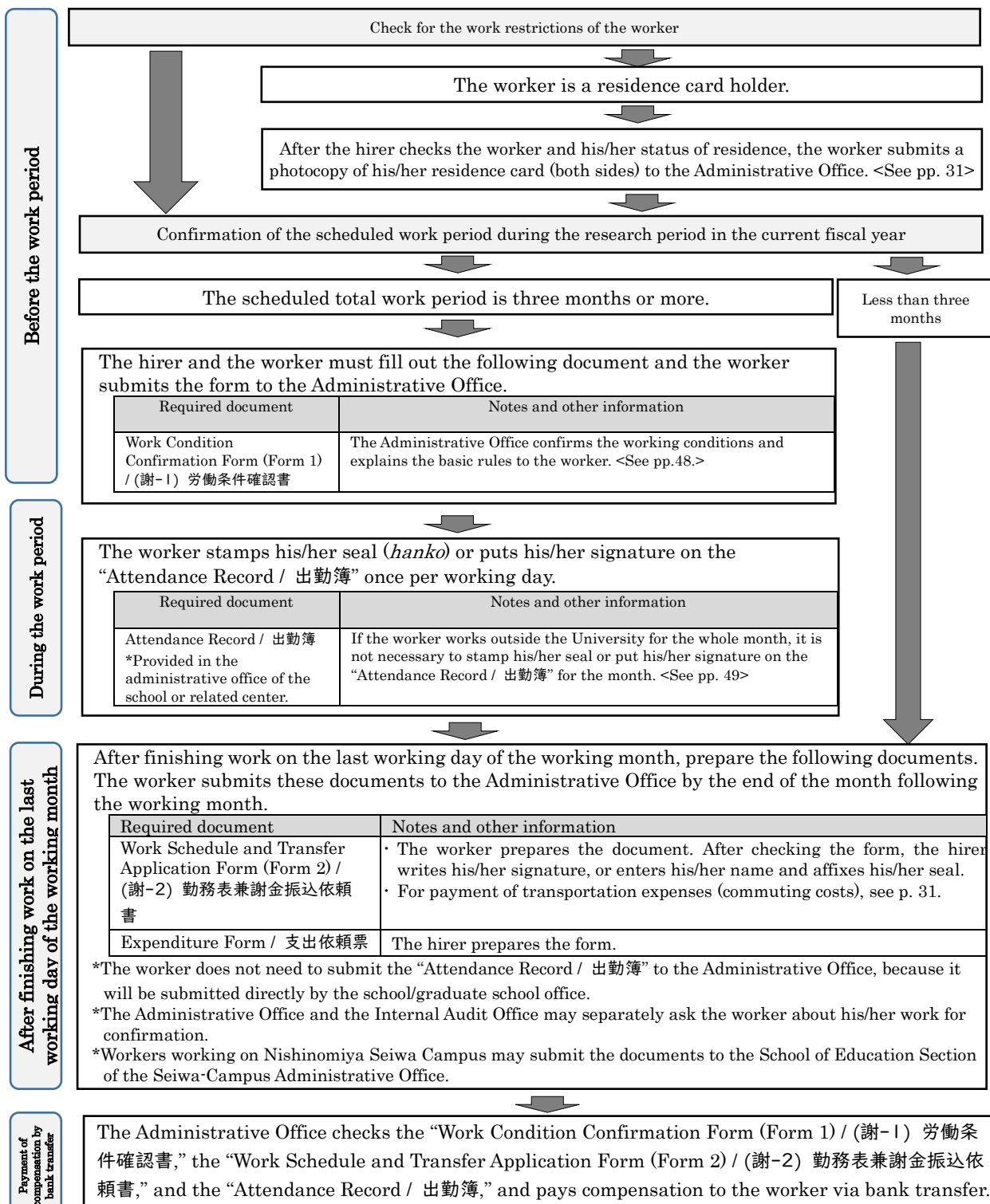
- Compensation for work or service cannot be paid to employees of KG, in principle.
 - ① Compensation for work or service cannot be paid to employees of KG whose primary duty is to conduct research or perform work related to research (including educational technical staff). However, it is allowable to pay compensation to a faculty member of KG who possesses professional expertise in the area of concern (and who is not a member of the research unit that requests the Subsidy for the compensation for work or service) for his/her work or service, such as translation or editing in foreign languages, when such need is clearly demonstrated.

*The Administrative Office will review the details of the work/service and determine whether the compensation payment is allowable. Please consult the Administrative Office before you entrust the work/service.
 - ② In principle, compensation for work or service cannot be paid to KG administrative staff (full-time or part-time), except in the following cases:
 - ◇ If the work or service is performed outside normal working hours and is outside the scope of his/her primary duty
 - ◇ When the head of his/her department judges the work or service as his/her personal activity performed outside normal working hours even though the work or service is within the scope of his/her primary duty
 - ③ Before asking a teaching assistant (T.A.), research assistant (R.A.), or learning assistant (L.A.) to perform work or service outside the scope of his/her primary duty in exchange for compensation for work or service, examine his/her employment contract with KG. Compensation cannot be paid for work or service performed during the same period or hours as the existing contract.
- The Subsidy cannot be used to pay compensation for work or service to those whose living expenses are shared with the researcher, since such payment can be deemed to be the researcher's own income.
- When requesting students to perform work or service, the work or service must be within a scope that does not affect their study. In principle, it is prohibited to pay compensation to students for work or service that can be considered to be within the scope of their study, including the presentation of their own research findings. Be sure to properly separate the work required for implementing a research project from students' own academic work.
- It is not allowed to use multiple funds (including private funds) to pay compensation for work or service.
- Pay attention to the open hours of the working place (building) for part-time workers. Confirm the details at the administrative office of your school or related center.
- The year-end income tax adjustment takes place in December. Accordingly, if you plan to pay compensation for work or service in December, make sure to notify the Administrative Office by the end of November without fail.

(1) Payment of wages for part-time work (hourly pay)

• Payment flow

Pay by invoice, in principle, except in the case of payment to non-Japanese nationals who have no bank account in Japan.



<List of workers that should prepare required documents>

	Attendance Record / 出勤簿	Work Schedule and Transfer Application Form (Form 2) / (謝-2) 勤務表兼謝金振込依頼書
Workers who have confirmed the “Work Condition Confirmation Form / 労働条件確認書” and work on campus, in principle	○	○
Workers who have confirmed the “Work Condition Confirmation Form / 労働条件確認書” and always work outside the University	—	○
Workers who have not yet confirmed the “Work Condition Confirmation Form / 労働条件確認書”	—	○

Transportation (commuting) expenses

- In addition to wages for part-time work, transportation (commuting) expenses can be paid to workers except for those who have already been provided with a commuting allowance based on the “Transportation Subsidy Disbursement Regulations.” If you need payment for transportation expenses, fill out the Application for transportation expenses (commuting costs) / 交通費（通勤費）申請欄 field on the “Work Schedule and Transfer Application Form (Form 2) / (謝-2) 勤務表兼謝金振込依頼書.”
- If an application using the “Work Schedule and Transfer Application Form (Form 2) / (謝-2) 勤務表兼謝金振込依頼書” cannot be made because the worker works at multiple places, submit the “Application Form for Commutation Expense (Form 3) / (謝-3) 交通費（通勤費）申請書.” <See p. 51.>

[Payment to students of the University]

- In the case where the student is requested to work outside the campus where he/she belongs or does not purchase a student commuter pass due to a long vacation or other reasons, expenses (actual amount) for traveling to and from such place of work can be paid from the Subsidy. If you need payment for transportation expenses, fill out the Application for transportation expenses (commuting costs) / 交通費（通勤費）申請欄 field on the “Work Schedule and Transfer Application Form (Form 2) / (謝-2) 勤務表兼謝金振込依頼書.”

Important notes for hiring part-time workers (based on the Labor Standards Act)

- Working hours: Actual working hours shall be up to eight hours per day excluding late night hours (22:00–5:00).
Working hours are calculated on a 30-minute basis (e.g., 0.5 hours, 5.5 hours).
Actual working hours per week shall be up to 40 hours.
- Hourly wage: The standard rate should be at least the minimum rate determined by the national government. If the hourly pay is 1,500 yen or more, submit a document to explain the reason. It is not allowed to base the wage only on age.
Make sure that the wage is not below the minimum rate set by the prefectural government.
Minimum rate: 1,001 yen/hour in Hyogo Prefecture, 1,064 yen/hour in Osaka Prefecture (as of October 1, 2023)
The minimum wage rate is usually revised in October every year. Accordingly, please check for the latest information on the website of the Ministry of Health, Labour and Welfare.
<Reference: List of the minimum wage rate in each prefecture (the Ministry of Health, Labour and Welfare website)> https://www.mhlw.go.jp/stf/seisakunitsuite/bunya/koyou_roudou/roudoukijun/minimumchiran/
- Break: When the actual working hours per day exceed six hours, a 45-minute break shall be provided at a minimum.
When a worker takes a break (for lunch, for example), the break time is not included in the working hours.
<Reference: If the work time is from 10:00 to 17:00 and the worker takes a lunch break from 12:00 to 13:00, his/her working hours are six hours.>
- Day off: A day off shall be given once a week at a minimum.

Confirmation of residence status when paying wages for part-time work (hourly pay) to a non-Japanese national

- A photocopy of the worker’s residence card (both sides) must be submitted as a document to confirm his/her status of residence.
- When non-Japanese nationals enter or live in Japan, the status of residence is decided based on the Immigration Control and Refugee Recognition Act. The status of residence determines the types of activities in which non-Japanese nationals can engage while living in Japan. Therefore, if they plan to engage in an income-generating activity other than that permitted under the status of residence without changing the status, they must apply for and obtain permission from the Minister of Justice in advance. *The “資格外活動許可 (Permission to Engage in Activities Other than Those Permitted under the Status of Residence Previously Granted)” must be applied for at the Immigration Services Agency of Japan. If the worker has not yet applied, ensure that he/she completes this procedure.
- Status of residence: “Study”
Since July 2010, non-Japanese nationals residing in Japan with their status of residence “Study” are not required to gain “Permission to Engage in Activities Other than Those Permitted under the Status of Residence Previously Granted” to engage in activities in which he/she assists in education or research in exchange for remuneration under an employment contract with their universities. Since this also applies to cases where Kwansei Gakuin University does not conclude a direct employment contract with a non-Japanese national (such as part-time work/service for which wages/remuneration are paid from the budget managed by the University), the non-Japanese national is not required to gain this Permission to receive payment based on this Manual.
*This Permission is required in cases where compensation for work or service is paid at the expense of an individual or organization other than the University (e.g., part-time work outside the University).

(2) Remuneration (for lectures, papers on specific subject areas, or other deliverables)

- Basic Rules

- ① Except in the case of payment to non-Japanese nationals who do not have a Japanese bank account, all applicants should use an invoice to request disbursements.
- ② For calculation of the amount of withholding tax, see pp. 35.
- ③ Visiting scholars invited from abroad are, in principle, “nonresidents” and are subject to 20.42% withholding tax.
- ④ For handling of tax treaties, see pp. 35.
- ⑤ When inviting visiting scholars from abroad, contact the Administrative Office at least one month in advance to allow enough processing time.

- Standard Rates

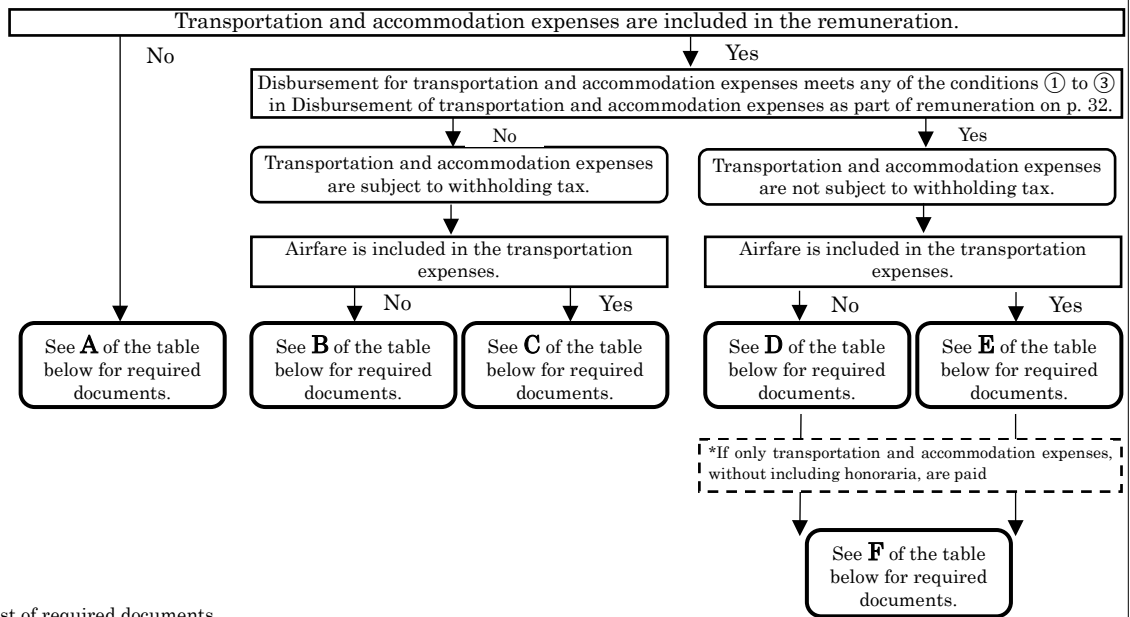
Category	Amount (yen)	Things to keep in mind
Lecturer honorarium	Up to 30,000 yen after tax	For higher honorarium rates due to a long-term visit or other special reasons, submission of documents giving the reason or other information may be required. Consult the Administrative Office before making a request.
Translation (in the case of hiring non-professionals)		
① Translation from Japanese, Chinese and Korean	① Up to 4,800 yen per 400 characters (12 yen per character)	Count the characters/words in the language before translation.
② Translation from languages other than the above	② Up to 3,500 yen per 200 words (17.5 yen per word)	
Foreign language proofreading (in the case of hiring non-professionals)		
① Documents in Japanese, Chinese and Korean	Up to 800 yen per 400 characters (2 yen per character)	Count the characters/words in the language before proofreading.
② Documents in languages other than the above	Up to 2,600 yen per 300 words (Approx. 8.6 yen per word)	

- Procedure and things to keep in mind according to each payment

Disbursement of honoraria only
<p>Disbursement by bank transfer after completion of the work</p> <p>The hirer (researcher) or worker submits the following required documents to the Administrative Office after completing the work.</p> <ol style="list-style-type: none"> ① “Remuneration Bill (Form 1) / (報-1) 報酬料金請求書” or “Remuneration Receipt (Form 3) / (報-3) 報酬料金領収書” ② Deliverables
<p>Cash disbursement in advance</p> <p>- Contact the Administrative Office in advance.</p>
Disbursement of transportation and accommodation expenses as part of remuneration
<ul style="list-style-type: none"> - For the required documents, see pp. 33. - When transportation and accommodation expenses are included in the remuneration, the total amount will be subject to withholding tax. These two expenses will be paid pursuant to the Research Trips Funding Standard. - In the following cases, transportation and accommodation expenses (actual expenses) are not subject to withholding tax. <ol style="list-style-type: none"> ① Supply in kind, such as the provision of travel tickets via hand delivery ② When transportation and accommodation expenses (actual expenses) are directly paid by the University transportation service companies, travel agencies, or the like ③ When receipts issued by transportation service companies, travel agencies, or hotels addressed to Kwansei Gakuin University are brought by the invited visiting scholar, and the actual expenses are reimbursed to him or her in exchange for the receipts <ul style="list-style-type: none"> *The above will not apply in the case where the accommodation expenses exceed the upper limit specified in the Standard. *All costs of stay will be subject to withholding tax. <See pp. 28> - For payment to those from tax treaty countries, transportation expenses, costs of stay, and accommodation expenses, as well as honoraria, are not subject to withholding tax. <p>*For details on tax treaties, see pp. 35.</p>

- Required documents

■ Please check the following flowchart and table for required documents.



■ List of required documents

	Disbursement by bank transfer after completion of the work	Cash disbursement in advance
A	<ul style="list-style-type: none"> Remuneration Bill (Form 1) / (報-1) 報酬料金請求書 or Remuneration Receipt (Form 3) / (報-3) 報酬料金領収書 Deliverables (documents indicating the work details) 	<ul style="list-style-type: none"> Contact the Administrative Office.
B	<ul style="list-style-type: none"> Remuneration Bill (travel expenses included) (Form 2) / (報-2) 報酬料金請求書 (旅費含む) or Remuneration Receipt (travel expenses included) (Form 4) / (報-4) 報酬料金領収書 (旅費含む) Deliverables (documents indicating the work details) 	
C	<ul style="list-style-type: none"> Remuneration Bill (travel expenses included) (Form 2) / (報-2) 報酬料金請求書 (旅費含む), Remuneration Receipt (travel expenses included) (Form 4) / (報-4) 報酬料金領収書 (旅費含む), or Receipt (with withholding tax section) [in English] (Form 5) / 【英語版】(報-5) Receipt (報酬・源泉徴収有) Deliverables (documents indicating the work details) Airfare receipt Itinerary (When using a service other than economy class) Supporting documents showing that the fare is cheaper than the regular economy class fare with the same conditions 	<ul style="list-style-type: none"> [Documents required to be submitted in advance] Documents indicating the trip schedule and place (e.g., the invitation letter and the letter of acceptance) Airfare receipt Itinerary (When using a service other than economy class) Supporting documents showing that the fare is cheaper than the regular economy class fare with the same conditions [Documents required to be submitted after the travel] Remuneration Receipt (travel expenses included) (Form 4) / (報-4) 報酬料金領収書 (旅費含む) or Receipt (with withholding tax section) [in English] (Form 5) / 【英語版】(報-5) Receipt (報酬・源泉徴収有) Deliverables (documents indicating the work details)
D	<ul style="list-style-type: none"> Remuneration Bill (Form 1) / (報-1) 報酬料金請求書 or Remuneration Receipt (Form 3) / (報-3) 報酬料金領収書 Deliverables (documents indicating the work details) Transportation expenses invoice or receipt (addressed to Kwansai Gakuin University) Invoice or receipt issued by the accommodation (original) (addressed to Kwansai Gakuin University; Reimbursement shall be made for actual expenses and shall not exceed the price specified by the Standard.) 	<ul style="list-style-type: none"> Contact the Administrative Office.
E	<ul style="list-style-type: none"> Remuneration Bill (Form 1) / (報-1) 報酬料金請求書 or Remuneration Receipt (Form 3) / (報-3) 報酬料金領収書 Deliverables (documents indicating the work details) Transportation expenses invoice or receipt (addressed to Kwansai Gakuin University) Invoice or receipt issued by the accommodation (original) (addressed to Kwansai Gakuin University; Reimbursement shall be made for actual expenses and shall not exceed the price specified by the Standard.) Itinerary (When using a service other than economy class) Supporting documents showing that the fare is cheaper than the regular economy class fare with the same conditions 	<ul style="list-style-type: none"> [Documents required to be submitted in advance] Documents indicating the trip schedule and place (e.g., the invitation letter and the letter of acceptance) Invoice or receipt issued by the accommodation (original) (addressed to Kwansai Gakuin University; Reimbursement shall be made for actual expenses and shall not exceed the price specified by the Standard.) Airfare invoice or receipt (addressed to Kwansai Gakuin University) Itinerary (When using a service other than economy class) Supporting documents showing that the fare is cheaper than the regular economy class fare with the same conditions [Documents required to be submitted after the travel] Remuneration Receipt (Form 3) / (報-3) 報酬料金領収書 Deliverables (documents indicating the work details)
F	<ul style="list-style-type: none"> Account Information and Work Description Notice (Form 6) / (報-6) 口座情報及び従事内容連絡書 Deliverables (documents indicating the work details) Transportation expenses invoice or receipt (addressed to Kwansai Gakuin University) Invoice or receipt issued by the accommodation (original) (addressed to Kwansai Gakuin University; Reimbursement shall be made for actual expenses and shall not exceed the price specified by the Standard.) *If airfares are included in the transportation expenses, submit the following additional documents: Airfare invoice or receipt (addressed to Kwansai Gakuin University) Itinerary (When using a service other than economy class) Supporting documents showing that the fare is cheaper than the regular economy class fare with the same conditions 	<ul style="list-style-type: none"> Contact the Administrative Office.

(3) Payment of reward for research participants

- Basic Rules

- ① This is reward paid as compensation for the time taken or other burdens incurred by research participants who participate in an experiment as a subject or cooperate in a survey (answering questionnaires, etc.). It is required to explain the details of the experiment, the required time, the amount of reward, and other conditions to the research participants (subjects) beforehand and ensure that they agree with the conditions and participate of their own will.
- ② If you are not sure whether the compensation you are planning to pay will be included in this category, consult the Administrative Office in advance.
- ③ If you ask someone for assistance in the implementation of questionnaires or experiments, such as the distribution/collection of questionnaires and assisting in experiments (e.g., operation of research equipment), the compensation should be paid as “wages for part-time work” or “remuneration” according to the work. <See pp. 29>
- ④ If you pay money as a reward, pay by bank transfer in principle, except when the payment is addressed to a non-Japanese national who does not have a bank account in Japan.
- ⑤ Giving a non-cash reward (e.g., a bookstore card, a QUO card) is also allowed.
- ⑥ Rewards for research participants are not subject to withholding tax as long as the payment meets the conditions below:
 - a. It is not paid on an hourly basis based on actual working hours as compensation for the labor requested by the hirer to the workers (wages for part-time work).
 - b. It is not paid as compensation for the result of work requested by the hirer to the workers (remuneration).
- ⑦ Examples of rewards for research participants
 - a. Rewards paid to those who have answered questionnaires/surveys for research and statistics (e.g., a survey on the perspicuity of Japanese expressions targeted at foreign language speakers, an online survey on age impression, or a written survey on purchase behavior)
 - b. Rewards paid to those who have served as a subject of an experiment (e.g., participation in a measurement experiment using newly developed devices, an experiment to evaluate a material's physical properties, or an experiment to evaluate the impression of images)

- Appropriate amount

The reward should be between around 1,000 yen and 5,000 yen per time.

- Even if the experiment takes place outside the University, transportation expenses will not be additionally paid, in principle.
- If the required time is long, or if the amount exceeds the appropriate amount for special reasons, consult the Administrative Office beforehand.
- Pay the minimum amount required to compensate for burdens incurred by research participants, according to the contents of the experiment or survey.

- Required documents

Documents required per research participant
<p>The researcher or research participants (subjects) should submit the following ① or ② to the Administrative Office after the completion of the relevant experiment or survey.</p> <p>① When paid in cash</p> <ul style="list-style-type: none">· “Reward for Research Participants Transfer Application Form (Form 1) / (被-1) 被験者協力金振込依頼書” <See pp. 52> <p>② When giving an alternative to cash (e.g., bookstore card, QUO card)</p> <ul style="list-style-type: none">· “Receipt (Form 2) / (被-2) 受取書” <See p. 52.> and invoice (or receipt) for the bookstore cards or QUO cards
Documents required per experiment/survey
<p>Submit a document that describes the purpose and contents of the experiment/survey, the estimated time required, the types and number of subjects, the amount of the reward, and other information about the experiment/survey.</p> <p><Example> · Experiment protocol</p> <ul style="list-style-type: none">· Documents calling for participation in the experiment/survey· Application submitted to the Kwansai Gakuin University Committee for Regulations for Behavioral Research with Human Participants or the Kwansai Gakuin University Institutional Review Board for the Protection of Human Subjects of Medical Research

<Reference: Withholding income tax rate for wages for part-time work/remuneration>

- Wages for part-time work -> Residents: Calculations for residents are based on the tax table (column “乙 (otsu)” for monthly amount); Non-residents: 20.42%

*However, it is unnecessary to withhold income tax when all the following conditions ① to ③ apply (for residents only).

- ① The continuous work period is two months or less.
*Income tax must be withheld each month when the work period is at least three months in a row starting from one fiscal year and ending in the following fiscal year (e.g., working from March through April/May), or the work periods under different research funds amount to at least three months in succession (e.g., working in July and August under Research Fund A and in September under Research Fund B).
- ② The daily payment is less than 9,300 yen.
- ③ The worker is not employed as a Teaching Assistant (T.A.), Research Assistant (R.A.), Learning Assistant (L.A.), or another type of staff during the work period.

アルバイト謝金(給与) 税額表

課税対象金額 (円)		税 額 (円)	課税対象金額 (円)		税 額 (円)	課税対象金額 (円)		税 額 (円)	課税対象金額 (円)		税 額 (円)
以 上	未 満		以 上	未 満		以 上	未 満		以 上	未 満	
88,000円未満		課税対象金額の3.063%に相当する金額(1円未満切捨)	117,000	119,000	4,200	167,000	169,000	11,400	217,000	219,000	26,100
			119,000	121,000	4,300	169,000	171,000	11,700	219,000	221,000	26,800
			121,000	123,000	4,500	171,000	173,000	12,000	221,000	224,000	27,400
			123,000	125,000	4,800	173,000	175,000	12,400	224,000	227,000	28,400
			125,000	127,000	5,100	175,000	177,000	12,700	227,000	230,000	29,300
88,000	89,000	3,200	127,000	129,000	5,400	177,000	179,000	13,200	230,000	233,000	30,300
89,000	90,000	3,200	129,000	131,000	5,700	179,000	181,000	13,900	233,000	236,000	31,300
90,000	91,000	3,200	131,000	133,000	6,000	181,000	183,000	14,600	236,000	239,000	32,400
91,000	92,000	3,200	133,000	135,000	6,300	183,000	185,000	15,300	239,000	242,000	33,400
92,000	93,000	3,300	135,000	137,000	6,600	185,000	187,000	16,000	242,000	245,000	34,400
93,000	94,000	3,300	137,000	139,000	6,800	187,000	189,000	16,700	245,000	248,000	35,400
94,000	95,000	3,300	139,000	141,000	7,100	189,000	191,000	17,500	248,000	251,000	36,400
95,000	96,000	3,400	141,000	143,000	7,500	191,000	193,000	18,100	251,000	254,000	37,500
96,000	97,000	3,400	143,000	145,000	7,800	193,000	195,000	18,800	254,000	257,000	38,500
97,000	98,000	3,500	145,000	147,000	8,100	195,000	197,000	19,500	257,000	260,000	39,400
98,000	99,000	3,500	147,000	149,000	8,400	197,000	199,000	20,200	260,000	263,000	40,400
99,000	101,000	3,600	149,000	151,000	8,700	199,000	201,000	20,900	263,000	266,000	41,500
101,000	103,000	3,600	151,000	153,000	9,000	201,000	203,000	21,500	266,000	269,000	42,500
103,000	105,000	3,700	153,000	155,000	9,300	203,000	205,000	22,200	269,000	272,000	43,500
105,000	107,000	3,800	155,000	157,000	9,600	205,000	207,000	22,700	272,000	275,000	44,500
107,000	109,000	3,800	157,000	159,000	9,900	207,000	209,000	23,300	275,000	278,000	45,500
109,000	111,000	3,900	159,000	161,000	10,200	209,000	211,000	23,900	278,000	281,000	46,600
111,000	113,000	4,000	161,000	163,000	10,500	211,000	213,000	24,400	281,000	284,000	47,600
113,000	115,000	4,100	163,000	165,000	10,800	213,000	215,000	25,000	284,000	287,000	48,600
115,000	117,000	4,100	165,000	167,000	11,100	215,000	217,000	25,500	287,000	290,000	49,700

※課税対象金額が290,000円以上になる場合は、事務局までご確認ください。

- Remuneration -> Residents: 10.21%; Non-residents: 20.42%

[Calculation example 1] When remuneration alone is paid to a resident

In the case of remuneration of 30,000 yen (after taxes) and a withholding income tax rate of 10.21% (for residents)

Taxable income amount: 33,411 yen (A) $[30,000 \div (100 - 10.21)\% = 33,411.293 \dots]$ Any fraction less than one yen shall be rounded down.]

Tax withheld from pay: 3,411 yen (B) $[33,411 \times 10.21\% = 3,411.263 \dots]$ Any fraction less than one yen shall be rounded down.]

Take-home pay: (A) - (B) = 30,000 yen

[Calculation example 2] When remuneration, airfare and costs of stay are paid to a visiting scholar from abroad

In the case of remuneration of 30,000 yen, airfare of 200,000 yen, costs of stay of 90,000 yen (5 days), and a withholding income tax rate of 20.42% (for non-residents)

Taxable income amount: 30,000 + 200,000 + 90,000 = 320,000 yen (A)

Tax withheld from pay: (A) $\times 20.42\% = 65,344$ yen (B)

Take-home pay: (A) - (B) = 254,656 yen

- Non-residents are those who have stayed in Japan for less than one year. Among these non-residents, however, those who plan to stay in Japan for at least one year are regarded as “residents.”
- Tax treaties: Wages for part-time work and remuneration are non-taxable in Japan when tax treaties are applied. Those who came (were invited) from tax treaty countries may receive tax exemption for their wages/remuneration in Japan if they submit an “Application Form for Income Tax Convention / 租税条約に関する届出書” to a tax office via the Personnel Section by the date of payment of wages/remuneration. Please consult the Administrative Office no later than one month before they come to Japan. [Documents required for application: Application form (the style of the form varies depending on the status of residence), a photocopy of their passport, documents that show the details of the invitation, etc.] *Some applicants may be required to obtain a certificate of residence and a document indicating their tax identification number in their home country.
- When paying wages/remuneration to local workers during overseas research trips: Since Japan’s tax law does not apply, income tax is not levied. In principle, you must pay for local workers out of pocket on behalf of the Administrative Office. Submit “(他-1) Receipt,” which indicates the required entries, such as working conditions and the amount paid, and has been signed by the local worker who has received the compensation.

2-5 Others

(1) Expenses falling under the expense item “Others”

<Outsourcing expenses, commission expenses, and expenses other than those for purchased goods, travel expenses and compensation for work or services>

The following table shows the documents required according to each expense in addition to the necessary documents described in (2) Orderer, required documents, and other information on the next page.

	Things to keep in mind/required documents
Printing expenses	—
Photocopying expenses/photocopy cards/photocopy key cards	<ul style="list-style-type: none"> For the photocopy key cards of the Administrative Support Center, after you submit an Expenditure Form (and Reimbursement Invoice) for the Individual Research Subsidy/Individual Research Assisting Subsidy to the administrative office of your school or related center, disbursement is made from the Subsidy upon processing at the Research Funding Accounting Center. Consequently, it may take some time for such disbursement to be reflected on the balance sheet. If you wish to confirm the amount before such disbursement is reflected on the balance sheet to check for the balance of the Subsidy, please contact the Administrative Office. Since disbursement from the Subsidy is processed based on a report of photocopy key card issuance from each school, you do not need to submit a disbursement request to the Administrative Office.
English proofreading/editing fees	<ul style="list-style-type: none"> Submit part of the deliverables. (E.g., documents that include the title, author and other specific information identifying the paper that has been proofread/edited)
Delivery service fees	—
Communication expenses (for postage stamps, postcards, telephone, Internet, SIM cards, etc.)	<ul style="list-style-type: none"> If the postage fee is 5,000 yen or more, pay the postage in cash at the post office to send the mail, in principle, instead of purchasing stamps. Regardless of the amount of postage, the purpose and destination must be indicated on the invoice (receipt) or the “Expenditure Form / 支出依頼票.” (E.g., the cost of sending reference materials to research collaborators, the cost of sending XX research questionnaires) If you wish to receive payment for Internet access fees and periodic fees for Wi-Fi access (for which official use and private use can be clearly distinguished), submit a document to explain the reason. For disbursement for the costs of phone calls, only those used during research trips may be paid, as long as the billing statement clearly indicates the relevant phone calls and charges. For disbursement for phone calls made from your office to numbers starting with “0” that are necessary for research purposes, cut out a receipt printed at the bottom right of your payslip and submit it.
Development/creation of databases, programs, and digital content	<ul style="list-style-type: none"> Submit contracts or the like (*) and the deliverables stipulated in the contracts (or some of them if there are many). If you purchase services costing 500,000 yen or more per deal, the Administrative Office will place the order. Please contact the Administrative Office in advance. (*: Documents indicating the details of the contract. If the estimate or the statement of delivery shows the details, you may submit that document in place of the contract.)
Expenses for outsourcing surveys	
Expenses for outsourcing data analysis	
Repair, maintenance, and inspection costs for equipment	<ul style="list-style-type: none"> Submit documents that indicate the details of the service, such as a work completion report. If a work completion report or the like is not issued when repair/maintenance/inspection service is performed, a person in charge of receiving inspection will need to visit the worksite to confirm the completion of the service.
Lease/rental expenses (e.g., rental cars, computers, laboratory apparatus, and instruments)	<ul style="list-style-type: none"> Submit the contract or the like (documents showing the details of the contract).
Membership fees of academic societies,	<p>· The Individual Research Subsidy can cover the membership fees of academic societies for the current fiscal year and bank transfer fees to pay the membership fees. Submit documents or materials, such as documents enclosed with the fee payment slip, which indicate the payment details (including the fiscal year that the annual fee covers, the amount, and the membership term) so that the Administrative Office can confirm the details.</p> <p>[Payment of annual membership fees for the previous and following fiscal years] While payment of annual membership fees with the Individual Research Subsidy is limited to fees for the current fiscal year in principle, the fees for the previous or following fiscal year may also be paid with the Individual Research Subsidy in the cases below, as long as a document that explains the situation/reason can be submitted. Note, however, that the annual membership fee can be paid with the Individual Research Subsidy only once per fiscal year as a general rule (if the Subsidy is used for the payment of the membership fee for the current fiscal year, it cannot be used for the previous or following fiscal year).</p> <p><Annual membership fee for the previous fiscal year> Although the Individual Research Subsidy cannot be used to pay for such a fee in principle, it can be paid with the Subsidy only if the payment has been delayed (the fee for the current fiscal year is charged in the following fiscal year) due to the circumstances of the academic society through no fault of the researcher.</p> <p><Annual membership fee for the following fiscal year></p> <ul style="list-style-type: none"> The Individual Research Subsidy for the current fiscal year can be used for the membership fee for the following fiscal year if the due date for the payment is set within the current fiscal year. In such a case, you must submit a document specifying the due date. (E.g., the due date for payment of the membership fee for FY2025 is March 31, 2025.) If the payment period stretches over two fiscal years, the fee must be paid in the following fiscal year. (E.g., if the period for payment of the membership fee for FY2025 is from March 2025 to June 2025) In the case that the payment for a membership fee is not based on the fiscal year (April to March of the following year) and occurs at the same time every year, such payment can be covered by the Individual Research Subsidy in the fiscal year in which the payment is made. <p>[Payment of annual membership fees for more than one year] Advance payment of annual membership fees of an academic society for more than one year is not allowed (e.g., payment of annual membership fees covering three years from FY2024 to 2026 during FY2024). However, this does not apply when the minimum unit for the payment of annual membership fees is longer than one year (e.g., in the case where the membership fees are billed by the academic society once every three years).</p>

Conference attendance fees of academic societies (including seminar fees and workshop fees)	<ul style="list-style-type: none"> The costs of social gatherings or exchange meetings cannot be covered by the Individual Research Subsidy. If costs for exchange meetings or the like are included in the conference attendance fees of academic societies, submit documents that indicate the breakdown. The Subsidy can cover conference attendance fees for the current fiscal year and bank transfer fees to pay the conference attendance fees. Submit documents or materials, such as documents enclosed with the fee payment slip, which indicate the payment details (including the conference schedule and the amount paid) so that the Administrative Office can confirm the details. Only conference attendance fees (in the case where travel expenses are unnecessary to attend the meeting, or the conference is held online) can be disbursed from the Subsidy. (Per diem will not be disbursed.) Submit the receipt issued by the academic society or the transfer payment receipt issued by the bank. It is not required to submit the Report (Record) on Research Trip (Form 4) / (旅・4) 出張・参加報告 (記録) 書. <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>There have been some cases where academic conference participants, after receiving reimbursement for related expenses by submitting a transfer payment receipt issued by the bank or other relevant documents before participation, requested payment again with a receipt issued on the day of the conference. Please make sure not to submit duplicate disbursement requests.</p> </div>												
Expenses for paper/academic journal article submission	<ul style="list-style-type: none"> Submit documents indicating the title and author of the paper/article submitted. 												
Gifts as a token of appreciation	<ul style="list-style-type: none"> Disbursement for goods given to research collaborators as thanks for their cooperation in interviews or other research activities at research institutes or facilities outside the University is mainly categorized as “gifts as a token of appreciation.” The goods should be priced around 2,000 yen. Indicate the names of recipients (the name of the representative in the case of an organization) and the details of their cooperation on the “Expenditure Form / 支出依頼票” or other documents. If it is considered appropriate to give stationery or other goods (excluding gift vouchers or other coupons) to respondents to simple on-the-street questionnaires as thanks for their cooperation, the disbursement can be categorized as “gifts as a token of appreciation.” The Subsidy cannot cover hospitality gifts given at courtesy visits. 												
Optional travel insurance for overseas research trips	<ul style="list-style-type: none"> Submit a contract, etc. (a document showing the contract details). Excess insurance premiums cannot be funded. When travel expenses are funded, payment for any overseas travel insurance should be made from the fund or subsidy from which the travel expenses are funded. 												
Meeting/conference expenses	<ul style="list-style-type: none"> Payment to venue rental expenses <Required documents> <ul style="list-style-type: none"> ① Invoice or receipt for venue rental expenses ② “Meeting/Conference Report (Form 3) / (他・3) 会議会合開催報告書” *If you wish to submit a “Meeting/Conference Report (Form 3) / (他・3) 会議会合開催報告書” as documentary evidence of organizing a research seminar, meeting or conference during a research trip, you must obtain the venue provider’s signature. Payment of meal costs <ul style="list-style-type: none"> Please refrain from requesting the payment. Only light meals may be paid for if there are acceptable reasons. However, the applicant may not receive payment for meal costs for research seminars attended only by persons within or related to the University. <Required documents> <ul style="list-style-type: none"> ① Invoice or receipt for the costs of light meals ② “Meeting/Conference Report (Form 3) / (他・3) 会議会合開催報告書” <Meal cost payment standard> <table border="1" data-bbox="533 1290 1445 1420" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Meeting type</th> <th style="text-align: center;">Payment</th> <th style="text-align: center;">Payment description</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Research seminars attended only by persons within or related to the University</td> <td style="text-align: center;">×</td> <td></td> </tr> <tr> <td style="text-align: center;">Research seminars including persons from outside the University</td> <td style="text-align: center;">×</td> <td></td> </tr> <tr> <td style="text-align: center;">Light meal with acceptable reasons</td> <td style="text-align: center;">○</td> <td style="text-align: center;">Not more than 1,500 yen (tax excluded) per person</td> </tr> </tbody> </table> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <ul style="list-style-type: none"> Submit the invoice (receipt) showing the details of the meal and the number of persons who attended. The meal costs include the costs of beverages served, except for alcoholic beverages. It is not allowed to use multiple funds (including your personal funds). Be sure not to exceed the standard. </div> <ul style="list-style-type: none"> Dealing with meeting/conference expenses <ul style="list-style-type: none"> In on-site examinations by the Board of Audit of Japan and tax inspections by the National Tax Agency, the University has received advisories and guidance about the payment of meeting/conference expenses and is required to establish and strengthen the internal control of the University. Accordingly, when organizing a conference or meeting, clarify the unit price per person and the frequency of the meeting/conference, as well as the overview of the conference (the date of the meeting, the name of the study group, the site, the number of participants, and the purpose). Please request disbursements properly so that the University can provide rational explanation to third parties as a public educational institution. 	Meeting type	Payment	Payment description	Research seminars attended only by persons within or related to the University	×		Research seminars including persons from outside the University	×		Light meal with acceptable reasons	○	Not more than 1,500 yen (tax excluded) per person
Meeting type	Payment	Payment description											
Research seminars attended only by persons within or related to the University	×												
Research seminars including persons from outside the University	×												
Light meal with acceptable reasons	○	Not more than 1,500 yen (tax excluded) per person											

(2) Orderer, required documents, and other information

- The following table shows the orderer and contractee according to each Procurement Cost when outsourcing work to a vendor or signing a service agreement. Please pay attention to the fairness of vendor (or contractor) selection and the appropriateness of the amount to be paid when outsourcing work and signing an agreement.
- Since a research representative places orders (or executes contracts) of less than 500,000 yen, the accountability and accounting responsibility including liability for indemnification relating to such orders (contracts) lie with the research representative.

*Procurement Cost refers to the amount claimed per invoice (or the amount received per receipt). However, in the case where multiple services are procured at a time, an order receipt number or the like is assigned to each item by the vendor, and such numbers are indicated on the invoice (or receipt) or the statement of delivery, the amount of cost per order receipt number will be deemed to be the Procurement Cost. If you are not sure about the Procurement Cost for your orders, consult the Administrative Office in advance.

Procurement Cost with tax	Orderer	Contractee	Required document
500,000 yen or more and less than 2 million yen	Administrative Office	Executive Dean of Organization for Research Development and Outreach	<ul style="list-style-type: none"> · Estimates (from at least two vendors) (Statement of Reasons for Selection (Form 2) / (物-2) 選定理由書) · Catalog · Order Request Form (Form 1) / (物-1) 発注依頼票 · Service Agreement*¹ · Statement of delivery · Invoice · Inspection record · Documents required for each expense (See pp. 36 and 37.)
Less than 500,000 yen	Researcher		<ul style="list-style-type: none"> · Statement of delivery · Invoice (Receipt) · Documents required for each expense (See pp. 36 and 37.)

*1: Legal checks by Legal section are required for service agreements. About one week is needed for a legal check by Legal section. Please allow enough time for consultation.

(3) Flow of signing a service agreement costing 500,000 yen or more per order (Order through the Administrative Office)

	Person in charge	Details of the step
(1) Obtaining estimates	Researcher	Obtain the following documents from vendors to select a vendor and determine the cost. ① Estimates (from at least two vendors) *If estimates can be obtained from only one vendor, submission of a Statement of Reasons for Selection (Form 2) / (物-2) 選定理由書 is required. ② Catalog or specifications
(2) Requesting order placement	Researcher	Submit the following documents to the Administrative Office. ① Order Request Form (Form 1) / (物-1) 発注依頼票 ② Estimates (from at least two vendors) *If estimates can be obtained from only one vendor, submission of a Statement of Reasons for Selection (Form 2) / (物-2) 選定理由書 is required. ③ Catalog
(3)	Placing an order Administrative Office	Prepare a Service Agreement in duplicate and send the two originals to the selected vendor.
	Accepting the order Vendor	Return one executed copy of the Service Agreement to the Administrative Office.
(4) Delivery	Vendor	Submit ordered deliverables to the researcher's office or laboratory. At the time of delivery, submit the statement of delivery and invoice to the researcher.
(5) Receiving Inspection	Researcher Administrative Office	Perform a receiving inspection and prepare an inspection record.
(6) Requesting disbursement	Researcher	Submit the following documents to the Administrative Office. ① Expenditure Form / 支出依頼票 ② Invoice ③ Inspection record ④ Statement of delivery
(7) Payment	Administrative Office	After confirming the documents, perform the payment procedures and complete payment to the vendor.

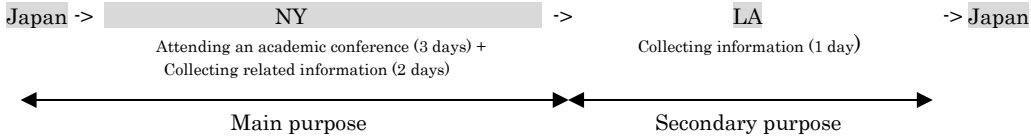
Chapter 3: FAQ

Consumable goods

Q1	Can I use the Individual Research Subsidy to pay for protective cases for electronic devices such as a personal computer or a digital camera?
A1	If you need to buy protective accessories to protect and safely carry electronic devices, such as a personal computer or a digital camera, purchased with the Individual Research Subsidy, you can also use the Subsidy to pay for such accessories (which should not be expensive or luxurious). They should be priced around 10,000 yen or less.
Q2	Can I use the Individual Research Subsidy to purchase a multi-user software license?
A2	If you use multiple computers for your research, you may pay the software cost with the Individual Research Subsidy. When purchasing a multi-user license, write “There are multiple computers used for the research.” in the Expenditure Form / 支出依頼票.
Q3	I usually purchase books at KG CO-OP bookstore, and the payments are deducted from my salary (my personal funds). What will the procedures be for books purchased at the end of the fiscal year (March)?
A3	<p>The payments for books to be deducted from your April salary (for books purchased and delivered by the end of March) cannot be covered either by the Individual Research Subsidy for the fiscal year or by that for the following fiscal year. However, the payments for the books purchased and delivered by the end of March can be covered by the Individual Research Subsidy for the current fiscal year, provided you use one of the following payment methods:</p> <p>① Pay for the books in cash and submit the receipt.</p> <p>② Request the KG CO-OP bookstore to issue an invoice and submit the invoice and statement of delivery.</p> <p>*The automatic deduction from your salary must be temporarily suspended. Please consult the KG CO-OP bookstore for the details.</p> <p>*Subscription fees that are automatically deducted from your salary can be paid in cash only for March.</p>

Research travel expenses

Q4	What documents are required to pay research travel expenses with the Individual Research Subsidy?													
A4	<p>The following table shows the documents required for each travel purpose (with examples).</p> <p>* For the details of the procedures, conditions regarding traveling by air and staying at hotels, and requirements about necessary documents, be sure to see pp. 23 to 28. You need to submit additional documents when using a package tour, requesting a reimbursement for railway/bus fares after your overseas trip, and using a taxi/rental car for unavoidable reasons.</p> <p>[How to navigate to the table]</p> <p>The conditions are categorized based on the destinations (domestic/overseas), purposes, and whether the applicant purchases airline tickets and stays at hotels. Read through the row that meets the conditions of your trip and prepare the documents with a check symbol ✓.</p>													
Travel purpose (research activity)		Travel by air	Overnight stays	Expenditure Form / 支出依頼票	[Form 3 旅-3]	Documents that indicate the travel schedule and site	[Form 4 旅-4]	[Form 7 旅-7]	Invoice (or receipt) for airline tickets	Documents that prove actual boarding (e.g., boarding pass stub)	[Form 8 旅-8]	Documentary evidence of the research trip	Examples of documentary evidence of a research trip	
					Application Form for Research Trip / 出張命令書兼旅費申請書			Report (Record) on Research Trip / 出張・参加報告(記録)書			Detailed Research Schedule (itinerary) / 研究日程明細表			Certificate of stay or receipt issued by the accommodation
Domestic	Attendance at an academic conference	-	-	✓	✓	✓						✓	Name tag, handout, or other materials distributed on the conference day	
		Included	-	✓	✓	✓			✓	✓		✓		
		-	Included	✓	✓	✓					✓	✓		
		Included	Included	✓	✓	✓			✓	✓	✓	✓		
	Information collection (research activity other than attendance at an academic conference) Example: Collection of materials, field work, interview survey, and attendance at a research meeting	-	-	✓	✓	✓	✓						✓	Photos of the place(s) where you have collected data and related materials
		Included	-	✓	✓	✓	✓			✓	✓			
		-	Included	✓	✓	✓	✓					✓	✓	
		Included	Included	✓	✓	✓	✓			✓	✓	✓	✓	
	Multiple research activities	Attendance at multiple academic conferences	-	Included	✓	✓	✓					✓	✓	Name tags, handouts, and other materials distributed at the conferences on the conference days (required for each academic conference)
		Attendance at an academic conference and collection of materials	Included	Included	✓	✓	✓	✓			✓	✓	✓	Name tag, handout, or other materials distributed on the conference day and photos of the place(s) where you have collected data and related materials (required for each research activity)
Collection of materials and interview survey		Included	Included	✓	✓	✓	✓			✓	✓	✓	Photos of the places where you have collected data and conducted interviews and related materials (required for each research activity)	
Overseas	Attendance at an academic conference	Included	Included	✓	✓	✓			✓	✓	✓	✓	Name tag, handout, or other materials distributed on the conference day	
	Attendance at an academic conference and performing field work	Included	Included	✓	✓	✓	✓			✓	✓	✓	Name tag, handout, or other materials distributed on the conference day and the photos of the place(s) where you have conducted field work and related materials (required for each research activity)	
	Collection of materials and interview survey	Included	Included	✓	✓	✓	✓			✓	✓	✓	Photos of the places where you have collected data and conducted interviews and related materials (required for each research activity)	

Q5	<p>If I go on a research trip for more than one purpose, how will the travel expenses for this research trip be covered? [Itinerary: Japan -> NY -> LA -> Japan]</p> <p>① Research activities related to the research project supported by the Individual Research Subsidy (main purpose): [Destination: NY] To attend an academic conference (3 days) related to the research project and collect related information (2 days)</p> <p>② Research activity not related to the research project supported by the Individual Research Subsidy (secondary purpose): [Destination: LA] To collect information (1 day)</p>  <p style="text-align: center;"> Japan -> NY -> LA -> Japan </p> <p style="text-align: center; margin-top: 5px;"> ← → </p> <p style="text-align: center; margin-top: 5px;"> Main purpose Secondary purpose </p>
A5	<ul style="list-style-type: none"> · The Individual Research Subsidy covers travel expenses for trips (from departure to arrival) for purposes related to research projects supported by the Subsidy (main purpose). When a single trip includes a purpose(s) not related to the research project supported by the Subsidy, the portion of the travel expenses for such purposes cannot be covered by the Subsidy. In such a case, after clearly dividing the respective portions of expenses for purposes related and unrelated to the research project supported by the Subsidy, the related portion and unrelated portion(s) are covered by the Individual Research Subsidy and other research fund(s), respectively. · In the example above, since the itinerary is clearly divided into two portions according to the purposes, disbursements can be made as follows: <ul style="list-style-type: none"> ① Disbursement from the Individual Research Subsidy (supporting the main purpose): Transportation expenses from Japan to NY; and per diems, meal costs, and accommodation fees related to the conference attendance (3 days) and the collection of related information (2 days) (However, if you travel to LA on the day after the final day of collecting related information, the meal costs and accommodation fee for the final day in NY will be covered by ② disbursement from other research fund(s).) ② Disbursement from other research fund(s): Transportation expenses from NY to LA; per diems, meal costs, and accommodation fees related to collection of information (1 day); and transportation expenses from LA to Japan <p>* If traveling by air, purchase air tickets so that they indicate the respective fares for the part to be covered by the Individual Research Subsidy (①) and that to be covered by other research fund(s) (②).</p>
Q6	<p>Can a round-trip transportation expense to one destination be covered by the Individual Research Subsidy if the research trip involves several purposes?</p>
A6	<p>In the case that meets the following condition, you may pay the round-trip transportation expense with the Individual Research Subsidy for the purpose related to the research project (main purpose):</p> <ul style="list-style-type: none"> · In the case where the total number of days for the purposes not related to the research project supported by the Individual Research Subsidy (secondary purpose) does not exceed that for the main purpose and is not more than 10 days (In cases other than the above, you may be allowed to pay the expense only for one-way travel with the Individual Research Subsidy.)
Q7	<p>Can I share a room with other persons if going on a research trip together (e.g., a group of three persons including myself)?</p>
A7	<p>Yes, but in that case, disbursement will be made ① to the person who made out-of-pocket payments for the whole amount of the receipt (for the three persons), or ② to each person for an equal amount (one-third of the amount of the receipt). Submit the receipt issued by the hotel that shows the names of the persons who stayed in the room. If the receipt does not include all the names on it, submit a certificate of stay that proves the stay of the person or persons who are not indicated on the receipt.</p>

Compensation for work or service

Q8	If I hire an acquaintance, rather than an agency, for English proofreading, how should I pay for the work?
A8	You can pay him/her as remuneration. Submit the “Remuneration Bill (Form 1) / (報-1) 報酬料金請求書” and a copy of part of the proofread documents (e.g., the first and last pages, the table of contents). Compensation, however, cannot be paid to employees of KG whose primary duty is to conduct research or perform work related to research (including educational technical staff).

Academic conference fees

Q9	Can the Individual Research Subsidy cover academic conference attendance fees and related travel expenses for research collaborators (e.g., researchers other than the applicant, graduate school students) who attend the conference to collect information?
A9	If their attendance is necessary to proceed with the applicant’s research project, such fees and related travel expenses can be covered by the Individual Research Subsidy. However, if the purpose of their attendance is to present their own research findings at the conference, such fees and expenses cannot be paid from the Subsidy for the applicant’s research because the Individual Research Subsidy is given to individual researchers to help them implement their own research projects.

Q10	Can the Individual Research Subsidy cover academic conference attendance fees (and related travel expenses) if I attend an academic conference to collect information without giving a presentation at the conference?
A10	If the attendance is necessary to proceed with the research project supported by the Individual Research Subsidy, such fees and related travel expenses can be covered by the Subsidy regardless whether the applicant gives a presentation at the conference. Note that expenses for research collaborators are regarded as research assisting costs to proceed with the applicant’s research project. Consequently, if the collaborators present their own research findings at the conference, expenses for them will not be covered by the Individual Research Subsidy for the applicant.

Q11	The payment of the fee to participate in an academic conference scheduled for May of the following fiscal year is due on March 31. Can this be paid with the Individual Research Subsidy provided for the current fiscal year?
A11	No. Regardless of the deadline, payments to attend academic conferences scheduled to be held in the following fiscal year are covered by the Individual Research Subsidy to be provided for the following fiscal year. Please make out-of-pocket payments on behalf of the Administrative Office within the current fiscal year and keep the receipts. By submitting the receipts with documents attached indicating that the payments were due in the current fiscal year, you will be reimbursed for the fees from the Individual Research Subsidy provided for the following fiscal year.

Annual subscriptions

Q12	Can I pay a subscription for an academic journal for one year, which is not a fiscal year (April to March), with the Individual Research Subsidy for the current fiscal year?
A12	Yes. The subscription can be covered with the Individual Research Subsidy in the year of payment, as long as the payment is made at the same time every year. If you make a lump sum payment for a few years’ subscription to a research journal, the expense for the subscription for one year will be proportionally calculated and can be paid from the Individual Research Subsidy. Please note that in the case above, the subscription for the following years cannot be covered with the Subsidy.

Q13	I’d like to make a lump sum payment for three-years’ subscription this fiscal year. Can the total amount of this subscription be disbursed from the Individual Research Subsidy for this fiscal year?
A13	No, the amount of only one year’s subscription can be disbursed for this fiscal year, because the Individual Research Subsidy is provided on a single fiscal year basis.

Q14	Since the computer I purchased was only covered by a six-month warranty, I bought an optional warranty. Can the payment for the optional warranty be disbursed?
A14	The expense for warranty for one year from the date of the purchase of the computer will be proportionally calculated and paid from the Individual Research Subsidy. You need to pay for the warranty for the second year and after at your own expense. If a computer you purchased is originally covered by a six-month warranty, only an additional warranty for six months may be disbursed by the Individual Research Subsidy.

Q15	Can the total amount of software with a multi-year license be disbursed from the Individual Research Subsidy for this fiscal year?
A15	If you purchase software with a license for multiple years other than that whose minimum contract period is more than one year, the expense for the license for one year will be proportionally calculated and paid from the Individual Research Subsidy. You need to pay for the license for the second year and after at your own expense. When purchasing a perpetual software license, please contact the Administrative Office in advance.

Q16	Can I purchase a software license of indefinite duration (e.g., perpetual license) with the subsidy?
A16	In principle, you can purchase a software license with the subsidy when the research period covered by the subsidy coincides or overlaps with the term of the software license agreement. Meanwhile, in the case of an outright purchase license (perpetual license), which grants you the right to use the software for an indefinite period of time, its full cost will be disbursed from the subsidy as long as you use the software within the research period of the relevant fiscal year. On top of the purchase of the perpetual license, if, however, you subscribe to software support services, including version upgrades, the cost for only the fiscal year in which you will receive the services can be covered by the subsidy, even if the term of the support service agreement is more than one year.

Books

Q17	Can the publication cost of a book scheduled to be put on the market be paid from the Individual Research Subsidy?
A17	Yes, it can be paid from the Individual Research Subsidy if both of the following conditions are met: ① Publication of this book is necessary for you to publish findings of the research project supported by the Individual Research Subsidy, and ② No royalty is given under the publication agreement. * In addition to the invoice (receipt) and statement of delivery, submit a photocopy of the agreement with the publishing company stating the terms of royalties. If the invoice does not specify the title of the book, submit another document stating the title. Printed materials should be inspected at the time of delivery. The deliverables (or some of them if there are many) will be inspected. Moreover, costs of printing reports as the achievement of your research may also be paid with the Individual Research Subsidy.

Q18	Can I use the Individual Research Subsidy to pay the costs of purchasing books and other research deliverables to send to those who support my research activities (including the participants in an investigation)?
A18	Yes, such costs can be paid from the Individual Research Subsidy if all of the following three conditions are met: ① The relationship between the research deliverables, such as books, and the research activities supported by the Individual Research Subsidy is clear, ② No royalty is given under the publication agreement, and ③ The deliverables are offered, not just as gifts, so that the knowledge and information can be shared with and reported to the receivers; and the names, addresses and organizations of the receivers as well as their relationships with the research activities (the fact that the receivers supported the research activities such as the participants of the investigations) are clear. * In addition to the invoice (receipt) and statement of delivery, submit a photocopy of the agreement with the publishing company stating the terms of royalties and documents demonstrating ② and ③ above. * As an exceptional measure, it is allowed to use the Individual Research Subsidy to pay such costs after deducting the amount equal to the royalty.

Communication expenses

Q19	Can I use the Individual Research Subsidy to pay for SIM cards whose price includes communication expenses?
A19	<p>If the purpose of use of the SIM cards in your research can be clearly explained and official use and private use can be distinguished, you can use the Individual Research Subsidy. Prepare a document to explain the reason and consult the Administrative Office. However, please note that part of the payment may not be covered by the Individual Research Subsidy depending on the type of the SIM card as follows.</p> <p>① The usable period is designated but there is no data limit. (Example) SIM card that can be used for two years without a data limit => Only the payment for one year can be covered.</p> <p>② There is a data limit (and a maximum usable period). (Example) SIM card that can be used for up to two years with a data limit of 120 GB => The entire amount can be covered only if the data is used up in the current fiscal year.</p>

Others (related to payments)

Q20	When I make an out-of-pocket payment via bank transfer (ATM), what documents am I required to submit instead of a receipt issued by the vendor?
A20	You should submit the bank transfer slip issued from the ATM machine. A bank transfer fee can be included in the amount paid for the purchased items and covered with the Individual Research Subsidy.
Q21	Can I use the Individual Research Subsidy to order business cards?
A21	If the business cards are necessary for your research activities, the cost can be covered with the Individual Research Subsidy. Submit an original copy of the business cards you ordered.
Q22	Can I use the Individual Research Subsidy to pay fees for installation/configuration, maintenance, and repair of information-communication devices including personal computers and customer support and warranty for such devices?
A22	Repair fees for the above devices can be paid for from the Individual Research Subsidy. Maintenance, customer-support, and warranty fees can be covered with the Individual Research Subsidy for one year from the date of purchase. For costs of installation and configuration of the devices, contact the Administrative Office in advance.
Q23	Can moving expenses upon retirement be covered?
A23	No, moving costs cannot be covered.
Q24	Can I pay expenses related to an outsourced survey using both the Individual Research Subsidy and other research funds?
A24	Yes, but only under certain conditions. Please consult the Administrative Office in advance (before signing an outsourcing agreement).

Chapter 4: Accounting Forms

Download of accounting forms

You can download accounting forms from the following locations.

■ kwic

Go to [Cabinet list for Faculty staff] -> [Administrative Department, Organization for Research Development and Outreach] -> [Accounting form・Manuals] -> [FY2024 Manual for Individual Research Subsidy].

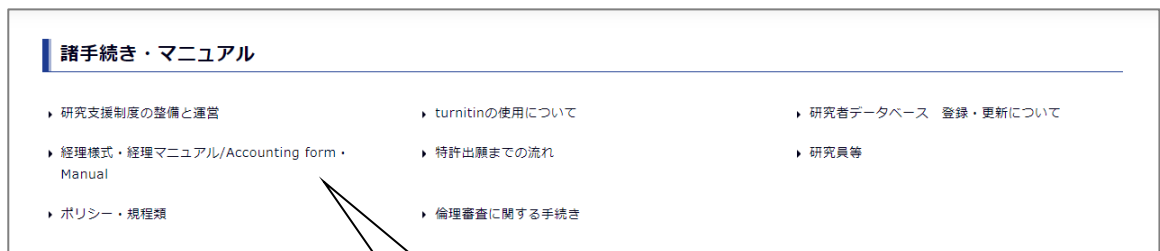
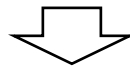
■ Organization for Research Development and Outreach website

(Research/university-industry-government cooperation)

Go to [Organization for Research Development and Outreach website (Research/university-industry-government cooperation) (研究推進社会連携機構ホームページ)] -> [Procedures/manuals (諸手続き・マニュアル)] -> [経理様式・経理マニュアル/Accounting form・Manual].

<Reference> Screen image of the Organization for Research Development and Outreach website

(URL <https://www.kwansei.ac.jp/kenkyu>)



Example of completed form: Application Form for Research Trip (Form 3) / (旅-3) 出張命令書兼旅費申請書

[研究費共通] 出張命令書兼旅費申請書

[旅-3]

※必ず、最初に「研究費選択」欄をご入力ください。
 ※太枠内をご記入ください。
 出張前に申請してください。

申請日	20xx 年 9 月 28		研究費の種類に同じ、必ず最初にご入力ください。
研究費選択	科研費	企業名等	
科研費記入欄	研究種目: ○○○○	課題番号: ○○○○	
出張命令者 (所属長)	*署名(サイン)または記名押印		研究代表者(研究分担者) 所属・職: ○○学部・教授 氏名: 新月 花子
	所属・職: ○○学部長 氏名: 関学 力	学部 長印	出張者 所属・職: ○○学部・教授 氏名: 上ヶ原 風子 学生番号(8ケタ)または個人コード: 12345678
出発地	※やむを得ずキャンパス以外を出发地とする場合、具体的(住所・自宅)に記入ください。		
出張先	富山大学 五福キャンパス (最寄駅:富山地方鉄道 大学前駅)		
出張目的	20xx年度 第一回 △△研究会参加のため		
出張日程	20xx 年 9 月 30 日 ~ 20xx 年 10 月 2 日		
前泊・後泊が必要な場合はその理由	<input type="checkbox"/> 開始時間から参加するためには、早朝(7:30頃以前)に大阪を立つ必要があり前泊する ※大阪は目安 <input type="checkbox"/> 終了後帰宅すると、深夜(22:30頃以降)に大阪に到着となるため後泊する ※大阪は目安 <input type="checkbox"/> () のため(<input type="checkbox"/> 前泊 ・ <input type="checkbox"/> 後泊) する		

<旅費申請区間>
 ※太枠内の出張経路(往路・復路)を記入して下さい。海外の場合は(旅-7)海外研究日程細表に詳細を記入して下さい。

年月日	利用交通機関	乗車地 (駅名・バス停名・空港名)	経由地 (駅名・バス停名・空港名)	降車地 (駅名・バス停名・空港名)	交通費	
					運賃	特急等料金
20xx/9/30	<input checked="" type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない	西宮北口		梅田		
20xx/9/30	<input checked="" type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input checked="" type="checkbox"/> グリーン車利用しない	大阪	敦賀	富山		
20xx/9/30	<input checked="" type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない	富山		大学前		
20xx/10/2	<input checked="" type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない	大学前		富山		
20xx/10/2	<input checked="" type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない	富山	敦賀	大阪	この欄の計算・記入は、事務局で行います。	
20xx/10/2	<input checked="" type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない	梅田		西宮北口		
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
小計						

※グリーン車利用は在来線に限る。(新幹線はグリーン車の利用不可。)
 ※急行料金及びグリーン料金は、その乗車区間が片道100km未満の場合には支給しない。

交通費 計① / 円

日当 (<input checked="" type="checkbox"/> 1日 <input type="checkbox"/> 半日 <input type="checkbox"/> 不要)		宿泊費 (<input checked="" type="checkbox"/> 定額 <input type="checkbox"/> 実費 <input type="checkbox"/> 不要)		(日当、宿泊費)計② / 円	
日数	定額	金額	日数	日額	金額
3			2		
車賃 実費支給 ※領収書を貼付ください			食卓料 ※海外のみ		
			日数	日額	金額
申請金額合計 (①+②+③)			支給額 / 円		
その他			その他計 / 円		
補足・連絡事項					

<振込口座(学生・学者外)> ※出張者本人が記入してください。本学教員は、登録済の第2口座に振込みます。

関西学院に登録がない場合は次の口座(本人名義に限ります。本学の財務システムに登録することがあります。)

銀行名	初めて出張する学生・学者の方等、関西学院に口座登録を行っていない方は記入してください。(口座登録には、別途手続きが必要です。)	支店名	(支店/出張所)	店番
フリガナ		預金種別	口座番号	
口座名義		(<input type="checkbox"/> 普 ・ <input type="checkbox"/> 当)		

既に関西学院に登録済の口座 (別途、口座登録用紙にて手続き済)

Example of completed form: Application Form for Research Trip (Form 3) / (旅-3) 出張命令書兼旅費申請書 (for a research trip for multiple purposes)

[研究費共通] 出張命令書兼旅費申請書

[旅-3]

※必ず、最初に「研究費選択」欄をご入力ください。
※本枠内をご記入ください。

複数の用務を合わせて一回の出張を行い、用務毎に複数の研究

旅費を支払う研究費を記入してください

申請日	20xx年 9月 28日		
研究費選択	複数の研究費から支出	研究費名、等 企業名、等	科研費基盤研究(c) / 学外共同研究(〇〇社)
科研費記入欄	研究種目:	課題番号:	
出張命令者 (所属長)	所属・職: 氏名:	研究代表者 (研究分担者)	所属・職: 氏名:
	〇〇学部長 関学 力	〇〇学部長 氏名: 新月 花子	〇〇学部長 氏名: 上ヶ原 風子
出発地	自宅	出張者	所属・職: 氏名: 学生番号(8ケタ) または個人コード
出張先	東京丸の内キャンパス / 〇〇社(名古屋市)		
出張目的	科研費研究打ち合わせ / 〇〇社における共同実験		
出張日程	20xx年 9月 30日 ~ 20xx年 10月 1日		
前泊・後泊が必要な場合はその理由	<input type="checkbox"/> 開始時間から参加するためには、早朝(7:30頃以前)に大阪を発つ必要があり前泊する ※大阪は目安 <input type="checkbox"/> 終了後帰宅すると、深夜(22:30頃以降)に大阪に到着となるため後泊する ※大阪は目安 <input type="checkbox"/> () のため (<input type="checkbox"/> 前泊 <input type="checkbox"/> 後泊) する		

<旅費申請区間>

※本枠内の出張経路(往路・復路)を記入して下さい。海外の場合は(旅-7)海外研究日程明細表に詳細を記入して下さい。

年月日	利用交通機関	乗車地 (駅名・バス停名・空港名)	経由地 (駅名・バス停名・空港名)	降車地 (駅名・バス停名・空港名)	交通費	
					運賃	特急等料金
20xx/9/30	<input checked="" type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない	西宮北口		東京		
20xx/10/1	<input checked="" type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない	東京		名古屋		
20xx/10/1	<input checked="" type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない	名古屋		西宮北口		
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
	<input type="checkbox"/> 鉄道 <input type="checkbox"/> 航空機 <input type="checkbox"/> バス等 <input type="checkbox"/> グリーン車利用しない					
※複数の用務を合わせて一回の出張を行う場合であっても、一枚の(旅-3)出張命令書兼旅費申請書に全ての出張経路を記入して下さい。 (用務毎に(旅-3)出張命令書兼旅費申請書を作成しないでください) ・別途、旅程の切り分けを事務局に連絡してください。 例)西宮北口~東京までの交通費と初日の日当は科研費から支出、 東京での宿泊費、東京~名古屋~西宮北口の交通費、二日目の日当は学外共同研究費から支出 ※旅程の切り分けについては、研究費経理マニュアルp.40のQ2、Q3または個人研究費マニュアルp.41のQ5、Q6をご参照ください。						
※グリーン車利用は在来線に限る。(新幹線はグリーン車の利用不可。) ※急行料金及びグリーン料金は、その乗車区間が片道100km未満の場合には支給しない。					小計	
					交通費 計① / 円	

日当 (<input checked="" type="checkbox"/> 1日 <input type="checkbox"/> 半日 <input type="checkbox"/> 不要)	宿泊費 (<input checked="" type="checkbox"/> 定額 <input type="checkbox"/> 実費 <input type="checkbox"/> 不要)	(日当、宿泊費)計② / 円
日数	日額	金額
2	1	

車賃	食卓料 ※海外のみ	(車賃、食卓料)計③ / 円
実費支給 ※領収書を貼付ください	日数	日額
		金額
申請金額合計 (①+②+③)	支給額 / 円	
その他	その他計 / 円	

補足・連絡事項

<振込口座(学生・学外者)> ※出張者本人が記入してください。本学教員は、登録済の第2口座に振込みます。

関西学院に登録がない場合は次の口座(本人名義に限ります)

銀行名	支店名	(支店/出張所)	店番
フリガナ	預金種別	口座番号	
口座名義	(<input type="checkbox"/> 普 <input type="checkbox"/> 当)		

既に関西学院に登録済の口座 (別途、口座登録用紙にて手続き済)

【謝-1】						
労働条件確認書						
依頼者	所属	〇〇学部	職名	教授	氏名 新月 花子	
従事者	<small>※学部・大学院生の場合は学部(研究科)・学生番号も記入すること</small> <small>品名</small> <small>かんがく つばき</small> 所属・氏名 〇〇研究科 〇〇専攻 岡学 翼					
執行予算	〇〇研究費 (新月教授)				所属機関・団体の無い方は氏名のみで構いません。	
業務内容	<small>※可能な限り詳細に記入すること</small> ①〇〇機器を使用した〇〇実験の補助及び、実験結果のデータ入力・整理業務 ②〇〇におけるサンプル収集・データ入力業務					
従事場所	同西学院大学 神戸三田キャンパス 〇〇〇〇〇研究室					
従事年度	20〇〇 年度				フィールドワーク等、複数の従事場所がある場合、主たる従事場所を記入ください。	
従事期間	20〇〇 年 5 月 15 日 ~ 20〇〇 年 11 月 31 日					
従事予定	<small>※該当する方を□で囲むこと</small> 週当たり/月当たり	3 日	一日当たり	5 時間		
勤務時間	原則として深夜(22:00~5:00)を除く1日8時間以内(実働)とする ・勤務(労働)時間の単位は30分。 ・1日の実働時間が8時間を超える場合は、少なくとも45分の休憩を与える。 なお、休憩時間は無給。 ・1週間の実働時間は40時間以内。 ・1週間に1日は必ず休日を与える。 ・具体的な勤務時間は、授業・研究・その他のスケジュールを調整し、依頼者と従事者が協議のうえ決定する。					
賃金	時給 (1時間当たり	1,600 円)	毎月末をもって労働総時間数を算出し、月毎に従事者本人の銀行口座に入金する。 <small>※1,500円以上の場合は「その他」欄に理由を記載</small>			
誓約事項	従事者は研究活動に関わる構成員として、関係法令及び本学・配分機関等が定めた諸規程等の内容を理解し、一切の不正行為を行わないこと、また、それらに加担しないこと。					
他の雇用等の状況	<input type="checkbox"/> TA <input type="checkbox"/> RA <input type="checkbox"/> 他研究費でのアルバイト(研究費) <input type="checkbox"/> 日本学術振興会特別研究員 <input type="checkbox"/> その他()				時給1500円以上の場合はその理由を記入してください。	
その他	本研究題目においては〇〇機器を利用した実験が不可欠である一方で、その使用には経験と専門的な知識が必要である。岡学翼氏は〇〇において2年ほど本機器を使用した実験の中心的役割を果たした人物である。よって上記賃金による雇用とする。					
上記内容を確認する						
20〇〇 年 5 月 1 日						
※署名(サイン)または記名押印						
依頼者	氏名(自署※)	新月 花子			押印	
従事者	住所	〒 669 - 〇〇〇 兵庫県三田市〇〇				
	氏名(自署※)	岡学 翼			押印	
確認者	所属・職	研究推進社会連携機構事務部・部長				
	氏名	三田 力			印	
【注】 本書に記載されている内容について、事務局及び内部監査課が確認を行う場合があります。						
<table border="1" style="margin: auto;"> <tr> <td style="width: 100px; height: 60px; vertical-align: top;">担当者</td> </tr> </table>						担当者
担当者						

2000年度 出勤簿

所属学部	〇〇学部
学生番号	〇〇〇〇〇〇〇〇
従事者氏名	関学 太郎

1 月分

日	従事者印
1	関学
2	
3	関学 太郎
4	
5	
6	事務室閉室 押印不可
7	
8	
9	関学
10	
11	
12	関学
13	関学
14	
15	関学
16	

日	従事者印
17	
18	
19	
20	学外勤務 押印不可
21	
22	
23	
24	関学
25	関学
26	
27	
28	押印忘れ
29	
30	
31	関学 太郎

※勤務した日毎に、業務の内容、勤務時間等を確認し、従事者印欄に署名もしくは押印してください。
 ※記載の内容を事務局および内部監査課が確認させていただくことがあります。

Example of completed form: Work Schedule and Transfer Application Form (Form 2) /

(謝-2) 勤務表兼謝金振込依頼書

Worker

Fill in the relevant Overview of your work (業務の内容), Working hours (勤務時間), and Break time/stepping-out time (休憩時間および中抜け時間) columns in section ① for each day of your work.

Write the details of your work in section ② and sign your name and affix your seal in section ③ on or after the last day of your work period.

If requesting a reimbursement of commuting costs, enter the necessary information in section ④ "Application for transportation expenses (commuting costs) (交通費 (通勤費) 申請欄)."

Hirer

Check the entered information, select the type of research in section ⑤, and sign your name and affix your seal in section ⑥.

*Manage the forms by month. The worker, in principle, should submit the completed form to the Administrative Office immediately after finishing his/her work for the month.

【謝-2】

勤務表兼謝金振込依頼書

2000年 1月分 従事者名: 関学 翼

日	業務の内容	勤務時間	休憩時間及び中抜け時間	実働時間	日	業務の内容	勤務時間	休憩時間及び中抜け時間	実働時間
1	<注意>勤務時間について ①1日の実働時間は8時間以内。 ②1日の実働時間が6時間を超える場合 少なくとも45分間の休憩を与える。 ③1週間の実働時間は40時間以内。 ④1週間に1日は必ず休日を与える。				17	研究資料整理	10:00 ~ 16:00		6:00
2					18				
3					19				
4					20	研究資料整理	9:00 ~ 11:30		2:30
5					21	データ入力	9:00 ~ 17:30	12:00 ~ 13:00	7:30
6					22				
7	実験補助	17:00 ~ 19:00		2:00	23	実験補助	10:00 ~ 17:45	12:00 ~ 12:45	7:00
8	データ入力	9:30 ~ 17:15	12:00 ~ 12:45		24				
9					25				
10					26				
11					27				
12	<注意>源泉徴収について 原則として源泉徴収が必要です。 ただし、次の①~③のすべての条件に当てはまる場合は、 源泉徴収の必要はありません(居住者のみ)。 ①連続する従事期間が2ヵ月以内。 ②日額 9,300円未満。 ③TA・RA・LA等、他に雇用がない。				合計	時給	50 円		
13					時間数	25:00		23,750 円	
14						具体的な業務内容(上記業務内容を具体的に記入) 従事者が入力			
15						実験補助:○○計測実験の装置制御等の補助を行った。 データ入力:○○計測実験の計測データの入力作業を行った。 研究資料整理:○○に関する研究資料を検索し、分野別に分類した。			
16									

源泉徴収の要否

源泉徴収 要 1 ※該当する方に半角で「1」を入力してください。
 源泉徴収 不要 源泉徴収については、右下部⑥を参照ください。

課税対象金額 23,750 ...①
 源泉徴収税額 727 ...②(①×税率)
 従事者手取額 23,023 ...①-②

④ 交通費(通勤費)申請欄

交通機関	区間	計(往復)
JR	宝塚~新三田	660
神姫バス	新三田~学園3丁目	640
	小計③	1,300
	日数④	6
	交通費総支給額⑤(③×④)	7,800

<交通費(通勤費)について>
 通勤の交通費を申請する場合は、「交通機関」、「利用区間(経路)」、「利用区間ごとの往復の金額」を入力してください。

上記のとおり相違ありませんので、上記の金額を指定口座に振り込んでください。

2000年 1月 30日

住所 〒 111-1111
 兵庫県宝塚市○○○1-2-34-501
 ☎ 079-565-9052
 ※署名(サイン)または記名押印

フリガナ カンガク ツバサ
 氏名 関学 翼 印
 生年月日: 2000年 12月 31日 男 女
 所属 関西学院大学大学院○○研
 学生番号 ●●●●●●●●

【振込先口座】(該当する方に✓を入れる) ※口座は本人名義に限りませす。
 関西学院に登録がない場合は次の口座(本学の財務システムに登録することがあります)
 三井住友 銀行 甲東 支店(店番 376)
 (普通 当座) 口座番号 関学31567 9876543
 口座名義(カタカナ) カンガク ツバサ
 既に関西学院に登録済みの口座(別途、口座登録用紙にて)

【研究種別】 5
 個人研究費 個人研究補助費 受託 学外共同
 寄付 () 科研費 大学共同
 個人特別 間接経費 研究室費 その他 ()

記載のとおり相違ありません。
 依頼者(研究者) (自署) ※署名(サイン)または記名押印
 新月 花子 6 印

【注意事項】
 1) 単価×時間数で謝金を支払う場合は、本紙での支払いとなります。
 2) 勤務した日毎に、業務の内容、勤務時間を入力してください。
 3) 依頼者は本紙コピーを従事者に渡してください。
 4) 記載の内容を事務局および内部監査課が確認させていただくことがあります。
 5) 本紙記載の個人情報、謝金、交通費の支払い及び監査以外の目的には一切使用しません。
 6) 次の①~③の全ての条件に当てはまる場合は、源泉徴収の必要はありません(居住者のみ)。
 ①連続する従事期間が2ヵ月以内である事。
 ※年度をまたがって従事期間が連続3ヵ月以上になる場合や、複数の研究費にまたがって従事期間が連続3ヵ月以上になる場合も、各月それぞれ源泉徴収が必要となります。
 ②日額9,300円以内である事。
 ③従事期間内に、TA、RA、LA等の他の雇用がない事。

Example of completed form: Application Form for Commutation Expense (Form 3) / (謝-3) 交通費（通勤費）申請書

You can use this form when you cannot request a reimbursement for transportation expenses (commuting costs) using the Work Schedule and Transfer Application Form (Form 2) / (謝-2) 勤務表兼謝金振込依頼書 due to having multiple work locations or other reasons.

【謝-3】

交通費（通勤費）申請書

20〇〇年 1月 31日

従事者	住所(〒 661 - 0033) 大阪府大阪市北区〇〇-〇	フリガナ: カンガク ツバサ	
	所属・学室番号: 〇〇学部・●●●●●●●●	*氏名: 関学 翼	印

用務の実施場所
 ① 西宮上ヶ原キャンパス
 ② 神戸三田キャンパス
 ③ 大阪梅田キャンパス

用務の実施場所を入力してください

*氏名は署名(サイン)または記名押印

< 実施場所① 交通費内訳 > ※交通費不要の実施場所の場合は、記入不要です

交通機関	区 間	計(往復)
阪急	梅田-甲東園	270
阪急	甲東園-梅田	270
それぞれの実施場所について、経路と交通費を入力してください		
小計(A)		540

< 実施場所② 交通費内訳 > ※交通費不要の実施場所の場合は、記入不要です

交通機関	区 間	計(往復)
JR	大阪-新三田	770
バス	新三田-学園三丁目	320
バス	学園三丁目-新三田	320
JR	新三田-大阪	770
小計(B)		2,180

< 実施場所③ 交通費内訳 > ※交通費不要の実施場所の場合は、記入不要です

交通機関	区 間	計(往復)
	自宅から徒歩圏内のため交通費の発生なし	0
小計(B)		0

< 出勤日 > 20〇〇年 1月

日	1	2	3	4	5	6	7	8	9	10	
日		①				②			③		
日	11	12	13	14	15	16	17	18	19	20	
日	21	22	23	24	25	26	27	28	29	30	31
日									③	③	

各日付毎に、用務の実施場所をプルダウンから選択して①～③の番号で入力してください

実施場所①出勤日数(a)

実施場所②出勤日数(b)

実施場所③出勤日数(c)

依頼者は記載内容を確認した後に署名または記名押印してください

記載のとおり相違ありません。

交通費総支給額(aA+bB+cC) 4900 円

※署名(サイン)または記名押印

依頼者(研究者) 新月 花子

【被-1】

記入例	被験者協力金振込依頼書
関西学院大学 [依頼者(研究者)名] 新月 花子 殿	20〇〇年 5月 2日 (〒662 - 0000) 住所 神戸市 中央区 △△-〇〇 TEL 0798 - 12 - 3456 フリガナ サンダ ツバサ 氏名(自署) 三田 翼 三田印 <small>※署名(サイン)または記名押印</small> 所属・学生番号 △△大学〇〇学部・●●●●●●●●●●
(A) 円 2,000-	
下記の実験・調査への参加・協力に際し、予め実施内容・金額等の説明を受け、同意の上参加しました。被験者協力金(A)は、下記の口座にお振込みください。	
実施年月日	実験・調査協力の内容
20〇〇年 5月 1日	〇〇における△△に関するアンケートの回答
次の口座にお振込みください。(該当する方に✓を入れる) ※口座は <input checked="" type="checkbox"/> 関西学院に登録がない場合は次の口座(本学の財務システムに登録)	
三井住友 銀行 甲東 支店(店番 376)	
(<input checked="" type="checkbox"/> 普 <input type="checkbox"/> 当) 口座番号 1234567 口座名義(カタ) サンダ ツバサ	
<input type="checkbox"/> 既に関西学院に登録済みの口座	
上記の内容に相違ありません	金額・内容を確認した上で署名(サイン)または記名押印してください。 新月 花子 新月印 <small>※署名(サイン)または記名押印</small>

※依頼者は本紙コピーを実験・調査等の協力者に渡してください。

※本紙記載の個人情報は、被験者協力金の支払い及び監査以外の目的には一切使用しません。

関西学院大学

【被-2】

20XX年 5月 15日

受取書

関西学院大学 殿

住所: 神戸市 中央区 △△-〇〇

氏名: 三田 翼 三田印

※署名(サイン)または記名押印

5月15日の実験・調査への参加・協力に際し、予め説明を受けた実施内容・金額等に同意し参加しました。協力費用として、下記金券等を確かに受け取りました。

記

図書カード QUOカード その他() 2,000 円

【報-2】

記入例
報酬料金請求書
(謝礼+旅費)

関西学院大学
[依頼者(研究者)名] **新月 花子**

2000年 5月 2日
(〒662 - 0000)

住所 **神戸市 中央区 △△-〇〇**

【例】居住者の場合

手取額	課税対象金額
5,000円	5,568円
10,000円	11,137円
20,000円	22,274円

TEL **0798 - 12 - 3456**

フリガナ **サンダ ツバサ**

氏名 **三田 翼**

※署名(サイン)または記名押印

手取額 (生年月日 西暦 **1990年 12月 12日**)

¥ **52,276** (A)-(B) 所属・学生番号 **△△大学〇〇学部・●●●●●●●●**

(必ず下記にもご記入ください)

課税対象金額 ¥ **58,220** (A) 源泉徴収税額 ¥ **5,944** (B)

実施年月日	2000年 5月 1・2日
仕事の内容	〇〇研究会における△△に関する講演

課税対象金額×10.21%(居住者)
※非居住者の場合は、20.42%

上記金額を次の口座にお振込みください。(該当する方に✓を入れる)

関西学院に登録がない場合は次の口座 (本学の財務システムに登録)

三井住友 銀行 **甲東** 支店 (店番 376)

普 当 口座番号 **1234567** 口座名義(カタ) **サンダ ツバサ**

既に関西学院に登録済みの口座 (別途、口座登録用紙にて手続き済み)

上記の内
※依頼者は本紙

金額・内容を確認した上で
署名(サイン)または記名
押印して下さい。

依頼者(研究者)氏名 **新月 花子**

※署名(サイン)または記名押印

※本紙記載の個人情報は、報酬料金の支払い及び監査以外の目的には一切使用しません。

..... 謝礼・旅費明細計算欄
.....

出張先	関西学院大学西宮上ヶ原キャンパス						
日程	年月日	出発地	経路	到着地			
	2000・5・1	名古屋駅		西宮上ヶ原キャンパス			
	2000・5・2	西宮上ヶ原キャンパス		名古屋駅			
交通機関	区間	鉄道賃			バス代・船賃等	航空賃	計
		運賃	特急・急行料金	グリーン料金(新幹線以外)			
JR	名古屋～大阪	3,410	3,670				
阪急電鉄	大阪梅田～甲東園	280					
阪急電鉄	甲東園～大阪梅田	280					
JR	大阪～名古屋	3,410	3,670				
計						a 14,120	
その他交通費(タクシー等)	宿泊費・滞在費(実費の場合はcに手入力)			旅費 合計 (a+b+c) ※			
b	定額	日数	=	c			
	13,500	1		13,500	28,220		
報酬金額(上限3万円)				旅費・謝礼合計 (a+b+c+d)=(A)			
30,000 d				58,220			

※旅費(鉄道賃、バス代・船賃等、航空賃、その他交通費、宿泊費・滞在費)は研究費旅費規準に則り(実費もしくは定額)で積算する。(実費の際には領収書が必要)

[Administrative Office]

Administrative Department,
Organization for Research Development and Outreach,
Kwansei Gakuin University

■ Administrative Office of Nishinomiya Uegahara Campus

<In charge of Individual Research Subsidy>

1-155 Uegahara-ichiban-cho, Nishinomiya City, Hyogo Prefecture 662-8501

Tel: 0798-54-6104 (Ext. (61) 31111 to 31118)

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