

FY2026 Manual for Individual Research Subsidy/ Individual Research Assisting Subsidy

(Issued on April 1, 2026)



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 indicated in this manual include tax. When an amount is shown excluding tax, it is explicitly written as ¥XX (excluding tax).

Changes from the Last Fiscal Year

(1) Changes in Rules

- Change in the standard rates, etc. for asset registration (the registration of equipment and fixtures as assets) (See p. 18)
- Due to the revision of the University's Property Management Regulations, asset registration (the registration of equipment and fixtures) will be changed as follows.

		Before Change (Current)	After Change
Equipment	①	All personal computers (including tablets) and LCDs costing less than 50,000 yen per order or per set	All personal computer (including tablets) costing less than 100,000 yen per order or per set
	②	Equipment, devices and other tools for research activities costing 50,000 yen or more and less than 200,000 yen per order or per set and whose service life is not less than one year	Equipment, devices and other tools for research activities costing 100,000 yen or more and less than 500,000 yen per order or per set and whose service life is not less than one year
Fixtures		Equipment, devices and other tools for research activities costing 200,000 yen or more per order or per set and whose service life is not less than one year	Equipment, devices and other tools for research activities costing 500,000 yen or more per order or per set and whose service life is not less than one year

- Required documents associated with overnight stays (See p. 23)

For a research trip requiring an overnight stay, it is necessary to submit a “Certificate of Stay (original)” or a receipt issued by the place of accommodation (original). In the case where it is difficult to obtain such a certificate for unavoidable reasons, you may submit a receipt (original) issued by a travel agency and proof of your stay (a photocopy of your hotel room key, a photo taken inside the room you stayed, etc.).

- Overnight stays for short-distance travel (See p. 24)

In principle, accommodation expenses for short-distance travel will not be paid from the Subsidy. However, if, despite using the most economical and efficient options as in the case of long-distance travel, 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, as in the case of long-distance travel: 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.

- Change in the amount of the hourly pay for part-time work that requires the submission of a document to explain the reason (See p. 30)

When the hourly pay is 1,500 yen or more, it was necessary to submit a document to explain the reason. In light of the recent increase in the minimum rate determined by the national government, however, the hourly pay requiring the submission of a document to explain the reason will be changed to 2,000 yen or more.

- Change in the standard rates, etc. for gifts as a token of appreciation (See p. 36)

The price 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 will be changed from around 2,000 yen to around 3,000 yen.

(2) Changes in descriptions

None

(3) Changes in accounting forms

- Change in the requirement of affixing a seal on remuneration bills and receipts, and reward for research participants transfer application forms and receipts

For the following forms for the payment of compensation for work or service, it was necessary for hirers (researchers) to place their signature or sign their name and affix their seal on the forms. However, it is no longer necessary for hirers (researchers) to place their signature or sign their name and affix their seal, although workers (participants in experiments) are required to affix their seal.

- Remuneration Bill (Form 1) / (報-1) 報酬料金請求書
- Remuneration Bill (travel expenses included) (Form 2) / (報-2) 報酬料金請求書(旅費含む)
- Remuneration Receipt (Form 3) / (報-3) 報酬料金領収書
- Remuneration Receipt (travel expenses included) (Form 4) / (報-4) 報酬料金領収書(旅費含む)
- Reward for Research Participants Transfer Application Form (Form 1) / (被-1) 被験者協力金振込依頼書
- Receipt of Reward for Research Participants (Form 3) / (被-3) 被験者協力金領収書

- Change of items to fill in on the forms for reward for research participants

On the Reward for Research Participants Transfer Application Form (Form 1) / (被-1) 被験者協力金振込依頼書 and the Receipt (Form 2), it is no longer necessary to enter the address of the recipient, but instead it is required to enter the recipient's contact information (telephone number or e-mail address).

(4) Other

None

Chapter 1: Common Rules

I-1 Principles of Individual Research Subsidy

- Individual Research Subsidy may be used only for expenses directly necessary for carrying out the approved research project (e.g., consumables, books and reference materials, research travel expenses, compensation for work or service, or other services etc.)
- Individual Research Subsidy is a single-year budget. However, up to 120,000 yen of the remaining balance may be carried over to the following fiscal year (applicable only to professors, associate professors, assistant professors, full-time lecturers, and Associate lecturers in English (A.L.E.) in the School of Policy Studies, excluding those under fixed-term contracts, and excluding those who will be on medical leave or leave of absence for the entire following fiscal year). All equipment, fixtures, and consumables purchased with the Individual Research Subsidy belong to the University.
- Please make efforts to use the research funds efficiently so as to achieve the greatest possible effect with the minimum necessary cost.
- It is not possible to define uniformly what constitutes an “appropriate” research expenditure. Please use the subsidy in a manner that is suitable for your research topic, research methods, and research environment.
- Please keep in mind that the Individual Research Subsidy is funded by student tuition fees and government subsidies.
- Researchers are responsible for ensuring that the use of the subsidy can be explained to third parties and is carried out under their own accountability.
- In some cases, the eligibility of specific expenditures may be determined by the meetings or decisions of the Organization for Research Development and Outreach.
- The subsidy may not be used for educational purposes, such as expenses related to classes or seminar activities.

I-2 Eligibility and Amount of the Individual Research Subsidy

The eligibility requirements and amount of the Individual Research Subsidy are as follows. (For details, please refer to the separate booklet “Guidebook on Research Support Systems 2026. 研究関連諸制度ガイドブック 2026”)

[Individual Research Subsidy]

Amount: 580,000 yen per year

Eligible recipients:

Professor, Associate Professor, Assistant Professor, Special Fixed-term Professor, Fixed-term (Assistant, Associate) Professor (excluding professional-practice faculty), Associate Lecturers of English (A.L.E.), and Special Associate Professors of Language

* Fixed-term Professors B, C, and D receive 355,000 yen per year.

* For Special Fixed-term Professor, the subsidy amount is determined in accordance with the Regulations on Special Fixed-term Professors.”

[Individual Research Assisting Subsidy]

Amount: 355,000 yen per year

Eligible recipients:

Special Instructor of Language, Instructor of (English, Japanese, Chinese, Korean, Spanish) as a Foreign Language, Special Contract Associate Professor, Educational Special fix-termed (Associate) Professor, Curator (Special Contract Faculty),

Associate and Assistant Professor (JP-CA), Contract Instructor of English,

Laboratory Technician, Laboratory Assistant, Contract Assistant

*For Contract Assistants, the annual amount is 284,000.

- When a faculty member is appointed or retires during the fiscal year, the Individual Research Subsidy is provided on a monthly prorated basis.
- For this calculation, periods of less than half a month are rounded down, and periods of half a month or more are counted as one full month. Amounts less than 100 yen are rounded up.
- 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.

I-3 Flow of Receiving Disbursements from Individual Research Subsidy

(1) Application

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

- Deadline: Monday, April 20, 2026
- Application method:
Enter the necessary information through the Database of Researchers (<https://db-spiral.kwansei.ac.jp/>).
After entering ① and ②, agree to the designated items and register ③.
- Documents to be submitted and data to be registered: See below.

[Eligible recipients of the Individual Research Subsidy]

- ① “Application for the Individual Research Subsidy (FY2026)”
- ② “Individual Research Subsidy Progress Report for FY2025”
- ③ Confirmation of the Guidelines for Research Activities and the Research Ethics Code

[Eligible recipients of the Individual Research Assisting Subsidy]

- ① “Application for the Individual Research Assisting Subsidy (FY2026)”
- ② “Individual Research Assisting Subsidy Progress Report for FY 2025”
- 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 FY2026 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 when making a disbursement request. .

(2) Budget Management and Confirmation of Disbursement Status

- The Individual Research Subsidy is provided on a pay-as-you-go basis. Please submit the required documents each time an expense is incurred.
- The Administrative Office manages the subsidy budget.
- Payments to Kwansei Gakuin University faculty members (travel expenses, reimbursements, etc.) will be deposited into their “secondary bank accounts” registered with the University.
- You can check your disbursement status through the “Balance Sheet / 収支簿” prepared by the Administrative Office. The “Balance Sheet / 収支簿” is available in the Kakenhi Pro (科研費プロ) system.
<See p. 5>

(3) Disbursement from Individual Research Subsidy

- The Individual Research Subsidy may be used to expenses directly necessary for implementing the research project.
- The required documents for disbursement vary depending on the type of expense. <See pp. 20 to 37.>
- 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. 15 to 17.>

(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 (two or more estimates required for payments of 500,000 yen or more)
 - ③ Invoice (or receipt)
 - ④ Statement of delivery and other necessary documents
 - ⑤ Documents required according to the expense item <See pp. 20 to 37 and 44 to 52>

*All goods and services must undergo a receiving inspection before a disbursement request is submitted. Before submitting a disbursement request, confirm that the statement of delivery or an equivalent document has been stamped with the required receiving inspection seal. <See pp.7.>
(For details, refer to the “Receiving Inspection Manual / 検収マニュアル” provided separately.)
*Samples of accounting forms are provided on pp. 45 onward.
*You can download the accounting forms from the website of the Organization for Research Development and Outreach or from kwic.

(5) Deadline for Disbursement Procedures (Disbursement Request)

Deadline for submitting the “Expenditure Form / 支出依頼票”: Wednesday, March 17, 2027 *See pp. 6

- To ensure proper and planned execution of your budget, please submit your disbursement requests by the deadlines shown below.
If you cannot submit your request by the deadline due to unavoidable circumstances, please contact the Administrative Office in advance.
 - ① The last day of the third month following the date on which the invoice is issued (or if you had to make an out-of-pocket payment, the last day of the third month following the date on which the receipt is issued.)
 - ② Research travel expenses: The last day of the third month following the date on which 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 services was provided.
- Even if you a disbursement request is submitted after the deadline, it may still be accepted if there are justifiable reasons. If your request will be delayed due to unavoidable circumstances, please consult the Administrative Office in advance.

<Example>

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

(6) Payment of Expenses from Individual Research Subsidy

- The Administrative Office will make payments in accordance with the University's accounting schedule (see pp. 6). The date on which the documents arrive at the Administrative Office will be regarded as the date of acceptance. If any documents are missing or there are deficiencies, the date of acceptance will, in principle, be the date on which the deficiencies are corrected.
- In principle, payments will be made directly to vendors by the Administrative Office based on the invoice.
- If you cannot avoid an out-of-pocket payment, the amount 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 certain details when necessary.

(7) Report

Submit the following document by the deadline.

- Deadline: Tuesday, April 20, 2027
- Submission method: Enter the required information for the "Individual Research Subsidy Progress Report for FY2026" through the Database of Researchers.
- Document to be submitted: See below.

[Eligible recipients of Individual Research Subsidy]
"Individual Research Subsidy Progress Report for FY2026
/ 2026 年度個人研究費研究經過(成果)報告書"

[Eligible recipients of Individual Research Assisting Subsidy]
"Individual Research Assisting Subsidy Progress Report for FY2026
/ 2026 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 require you to return the full amount of the Individual Research Subsidy provided.

(8) Check of Disbursement Status (Balance Sheet)

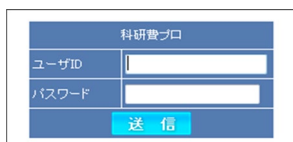
- You can check your disbursement status through the “Balance Sheet / 収支簿.”
- The “Balance Sheet / 収支簿” is available in the Kakenhi Pro (科研費プロ) system.

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

<Reference> Screen Images of Kakenhi Pro

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

1. Enter the “User ID” and “Password” you use for Kwansai Gakuin University’s system.



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



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



5. Check the “Individual Research Subsidy / 個人研究費” checkbox and click the “Excel Output / Excel 出力” button to download the Balance Sheet.



I-4 Accounting Schedule for Individual Research (Assisting) Subsidy

	Document submission period	Transfer date
1	~April 30, Thu	May 29, Fri
2	May 1, Fri ~ June 2, Tue	June 30, Tue
3	June 3, Wed ~ June 30, Tue	July 31, Fri
4	July 1, Wed ~ July 23, Thu	August 31, Mon
5	July 24, Fri ~ August 31, Mon <u>(August 13 ~ August 23 : Office closed due to summer holidays)</u>	September 30, Wed
6	September 1, Tue ~ September 30, Wed	October 30, Fri
7	October 1, Thu ~ November 2, Mon	November 30, Mon
8	November 4, Wed ~ November 27, Fri	December 23, Wed
9	November 30, Mon ~ December 16, Wed	January 29, Fri
10	December 17, Thu ~ January 29, Fri (December 24 afternoon ~ January 5 : Office closed due to winter holidays)	February 26, Fri
11	February 1, Mon ~ March 2, Tue	March 31, Wed
12	March 3, Wed ~ March 17, Wed	April 30, Fri

・Urgent payments will be handled individually, regardless of the above schedule.
 ・If you need to submit a disbursement request on or after Wednesday, March 17, 2027, please consult the Administrative Office in advance.

I-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

- All goods, including books (electronic books included), require receiving inspection.
- Certain types of services—such as outsourced services, commissioned work, and repair, maintenance, or inspection of equipment—also require receiving inspection.
- If it is difficult to conduct receiving inspection according to methods ① to ③ in section (3) or if you are unsure whether the planned purchase is subject to receiving inspection, refer to pp. 3 of the “Receiving Inspection Manual / 検収マニュアル.”

(3) Methods of receiving inspection

① When vendors bring items to a receiving inspection site

Vendors must bring the items to the designated receiving inspection site for each campus and have them 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. I
- 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 items to a receiving inspection

After delivery, researchers (or proxies) must bring the items to one of the receiving inspection sites listed above in ① or to the administrative office of their school, graduate school, or related center to have them inspected.

For the designated sites at each campus, see pp. 4-6 of the “Receiving Inspection Manual / 検収マニュアル.”

Receiving inspections cannot be conducted at the Tokyo Marunouchi Campus.
Researchers must bring the items to a receiving inspection site (e.g., the administrative offices of schools, graduate schools, or related centers), or conduct receiving inspection by photos.
(For details, see pp. 10 of the “Receiving Inspection Manual / 検収マニュアル.”)

③ When items cannot be inspected at any designated site due to their nature

If receiving inspection cannot be conducted at any designated site because of the nature of the items, a receiving inspection staff member from one of the sites listed in ① will visit the researcher’s office or laboratory to conduct the inspection.

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

- Important points regarding the required documents for each payment method are summarized in the table below. Please also prepare the additional documents required for each expense item by referring to “Required Documents by Expense Item” <See pp. 20-37 and 44-52>.

Payment method		Things to keep in mind
[Payment on invoice]		See pp. 8
[Out-of-pocket payment for exceptional cases only]		See pp. 9
Payment options	(1) Credit card	See pp. 12
	(2) Electronic money, prepaid cards, and coupons	See pp. 12
	(3) Loyalty points	See pp. 12
	(4) Bank or post office counters, ATM, and online banking	See pp. 12
	(5) When spending money overseas or making foreign currency payment	See pp. 12-13

[Payment on invoice]

- As a general rule, payments will be made directly to vendors by the Administrative Office based on the invoice.
- The required information on the invoice is shown in the table below.
- Please request the vendor to include all items a-g on the invoice.

	Required information	Things to keep in mind
a.	Invoice date	Only invoices issued within the current fiscal year can be accepted.
b.	Vendor's name, address, and company seal	
c.	Bill to	Enter “Kwansei Gakuin University + XX Laboratory (researcher's name).” (Different from a receipt.)
d.	Billing amount	
e.	Purchase details	Item name (book title) + unit price + quantity. *If the invoice does not include purchase details, attach a separate list showing “item name (book title) + unit price + quantity.”
f.	Registration number of qualified invoice issuer	For registered qualified invoice issuers, a registration number (T + 13-digit number) is printed.
g.	Purchase details by applicable tax rate	For registered qualified invoice issuers, “total amount of prices separated by tax rate” and “total consumption tax amount separated by tax rate” are printed.

Invoice

(c) Issued on MM, DD, YYYY (a)

Bill to: XX Laboratory (Taro Kwangaku), Kwansei Gakuin University
 Kwangaku Shoji Co., Ltd.
 1-2-3, Shibuya City, Tokyo
 123-4567
 Tel.: 0123-456-789
 T12345678910XX

(b) (f)

Company seal

Please be advised that your payment is listed below.

(d) Total amount: 5,500 yen

Item	Quantity	Unit price (yen)	Amount (yen)	Remark
(e) Stationery A	1	1,100	1,100	
Chemical agent B	2	2,200	4,400	
Total			5,500	

(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] For exceptional cases only

Out-of-pocket payment on behalf of the Administrative Office is an incidental payment method.

As a general rule, please make payments to vendors after receiving an invoice addressed to the University.

Please avoid making immediate cash payments or bank transfers from a private account.

- Please use the Supplier Order Management System (SOM) or the University CO-OP.
- When making an out-of-pocket purchase from a vendor designated under SOM, please state the reason for out-of-pocket payment on the Expenditure Form.

Designated vendors of the Supplier Order Management System (SOM)

<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.

- If you cannot avoid making an out-of-pocket payment, the amount will be reimbursed to the payer's bank account based on the receipt (or cash-register slip).
 - The required information on the receipt (cash-register slip) is shown below.
- Please request the vendor to include all items a-h on the receipt.

	Required information	Things to keep in mind
a.	Date of purchase	Only receipts issued within the current fiscal year can be accepted.
b.	Service provider's name, address, and company seal*	Not required for cash-register slips.
c.	Received from	Enter "Kwansei Gakuin University." (Different from an invoice) <ul style="list-style-type: none"> · If your personal name appears due to the nature of the transaction (e.g., online purchases, credit card payments, conference attendance fees, academic society annual membership fees), the receipt may be submitted as is. · For accommodation receipts, the addressee must be "Kwansei Gakuin University + guest's name" to certify the stay. · Do not fill in the addressee yourself if it is left blank.
d.	Amount paid	
e.	Purchase details	<ul style="list-style-type: none"> · Enter "item name (book title) + unit price + quantity" in the "For payment of" field. · General descriptions such as "goods" or "products" cannot be accepted. If the receipt does not include purchase details, attach a separate list showing "item name (book title) + unit price + quantity." <ul style="list-style-type: none"> · If only product codes or numbers are shown, write the product names in the margin.
f.	Name of the payer	Enter the payer's name in the margin when necessary to identify the payer.
g.	Registration number of qualified invoice issuer	For registered qualified invoice issuers, a registration number (T + 13-digit number) is printed on the receipt.
h.	Purchase details by applicable tax rate	For registered qualified invoice issuers, "total amount of prices separated by tax rate" and "total consumption tax amount separated by tax rate" are printed on the receipt.

Receipt

c

a

Issued on MM DD, YYYY

Received from: Kwansei Gakuin University

d

Amount: 3,300 yen

e

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

h

Taxed at 8%: 0 yen (including consumption tax of 0 yen)

For payment of: One cable

Received with thanks the above amount by cash.

b

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

Company
 seal

f

Taro Kwangaku

g

T12345678910XX

*With the introduction of the Invoice System on October 1, 2023, a field for "Amount of Out-of-Pocket Payment" was added to the Expenditure Form (which also serves as the Reimbursement Invoice) starting in FY2023. When submitting a disbursement request for an out-of-pocket payment, please enter the actual amount paid in the "Out-of-Pocket Payment Amount" field on the Expenditure Form.

·Only researchers who are eligible to execute research funds may make out-of-pocket payments.

(Research collaborators, students, secretaries, etc. are not permitted to do so in principle.)

·Reimbursements for out-of-pocket payments made to Kwansei Gakuin University faculty or staff will be transferred to their “secondary bank account” registered with the University.

·Please submit receipts (or cash-register slips) in their original, unaltered form. Do not cut or trim them.

·Receipts without an addressee issued by retail stores or similar vendors that provide goods or services to the general public may be accepted as substitutes for formal receipts.

For purchases from overseas vendors, please submit a receipt, not an invoice.

An invoice does not necessarily certify that payment has been completed.

If the vendor does not issue receipts, please inform the Administrative Office when submitting the invoice.

<Notes by Payment Option>

(1) Credit card

- Submission of credit card statements is not required in principle. However, a final credit card statement is required in the following cases:
 - ① When the receipt issued for an online purchase or similar transaction lacks required information, or when no receipt is issued.
 - ② When payment is made in a currency other than Japanese yen.
- The credit card statement must clearly show the following information:
the cardholder's name (the researcher), payment due date, transaction date, payee, and payment amount.
- Family cards may not be used.

(2) Electronic money, prepaid cards, and coupons

- Electronic money (e-money) may not be used in principle, because many e-payment services allow loyalty points to be added to the balance, making it difficult to distinguish between point-based and cash-based payments. If electronic money is the only available payment method, please consult the Administrative Office in advance.
- Prepaid cards and coupons (e.g., bookstore cards, QUO cards, gift certificates, Amazon gift cards, iTunes cards, etc.) may not be used, as it is difficult to verify the amount actually paid by the researcher.

(3) Loyalty points

- When purchasing books (excluding high-value books of 200,000 yen or more), consumables (less than 100,000 yen, excluding PCs and tablets), or airline tickets online or at retail stores, loyalty points or mileage may be used together with cash.
- Only the portion paid in cash will be reimbursed.
- Loyalty points may not be used when purchasing equipment or fixtures (including PCs, tablets, and items costing 100,000 yen or more).

(4) Bank/post office counters, ATM, and online banking

- Submission of bank transfer statements, payment receipts, or similar documents is not required in principle. However, in the following cases, additional documentation is required to confirm the payer's name, transfer amount, payee, transfer date, and completion of the transaction:
 - ①When the receipt issued for an online purchase or similar transaction lacks required information or when no receipt is issued.
 - ②When payment is made in a currency other than Japanese yen.

In such cases, please submit one of the following documents in addition to the receipt and the statement of delivery:

- Bank transfer statement/receipt or transfer payment receipt (for payments made at a teller counter or ATM)
- Transfer details, account statements, or similar documents (for online banking)

*When academic society fees (annual fees, participation fees, etc.) are paid in advance and a disbursement request is submitted using a payment slip/receipt, please note the following:

- If the payment slip or receipt does not show the payment details (e.g., “○○○ Society Participation Fee,” “△△ Subscription”), please submit additional documents such as a copy of the payment slip, invoice, or payment notice that clearly indicate the purpose of payment. (For details on academic society fees, please also refer to pp. 35-36.)
- If a receipt will be issued at a later date, please ensure that you do not submit duplicate disbursement requests.

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

- If it is difficult to obtain a receipt, please prepare the form “(Other-1) Receipt” in advance and have the vendor fill in the required information (date of purchase, amount, signature, etc.).
- When paying in cash, attach the foreign currency exchange slip received at the time of currency exchange before or during the trip.
- If you are unable to submit the exchange slip due to unavoidable circumstances, the amount will be convert

into yen based on the exchange rate on the date of purchase (rounded down to the nearest yen).

- If the purchase date falls on a Japanese holiday, the exchange rate of the next business day will be used.
- (Reference: MUFG Bank Foreign Exchange Rates / TTS)
- When using a credit card or debit card, the amount will be converted into yen based on the rate determined by the credit card company or bank.
- Please submit the final credit card statement or debit card statement.
- Because the yen-denominated amount must be finalized within the fiscal year, credit card payments may be used only if the final statement can be submitted by the final document submission deadline.
- If the final credit card statement may not arrive in time, please consult the Administrative Office in advance.
- If the transaction currency is not Japanese yen and the withdrawal currency is the same as the transaction currency, please notify the Administrative Office.
- The amount will be converted into yen based on the exchange rate on the transaction date (rounded down to the nearest yen).

<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	If a receipt can be downloaded from the website where the goods were purchased, please print it out and submit it.
b.	Statement of delivery	<ul style="list-style-type: none"> · Submit the statement of delivery that was included with the items ordered. has been delivered together with the items ordered · If no statement of delivery was included, submit the shipping information, invoice, or similar document. · If you cannot submit any of the above (statement of delivery, shipping information, invoice), please notify the person in charge of receiving inspection. · You do not need to submit the order shipment confirmation email, as it can be reissued and cannot serve as a substitute for the statement of delivery.
c.	Credit card statement	· Submit the credit card statement only if the required information on the receipt is insufficient or if no receipt is issued. <See pp. 12>

Documents required when purchasing via PayPal

	Required document	Things to keep in mind
a.	Receipt	<ul style="list-style-type: none"> Submit the receipt issued by the vendor that includes all required information (see pp. 8-9), or the PayPal receipt (payment completion email) Submission of a credit card statement is not required.
b.	Statement of delivery	<ul style="list-style-type: none"> Submit the statement of delivery enclosed with the delivered items. If no statement of delivery is enclosed, submit the shipping information or waybill. Shipment confirmation emails do not need to be submitted, as they can be reissued and cannot serve as substitutes for the statement of delivery.

Documents required when purchasing from Amazon

***Amazon Business is available for use through the SOM purchasing system**

① When paying by credit card

	Required document	Things to keep in mind
a.	Receipt	<ul style="list-style-type: none"> After confirming on the Amazon (Account Services) that all items associated with the Amazon order number have been shipped, print all pages of the receipt (including the final line showing “Charge to credit card” / クレジットカードへの請求). Confirm that the “Grand total / ご請求額” on the receipt shown on the receipt matches the “Credit Card transactions / クレジットカードへの請求” amount. Depending on the timing of printing, the “Charge to credit card” amount may appear as “¥0.” In such cases, please reprint the receipt. If “Reissued/再発行” is displayed, please write the reason for reissue to avoid duplicate billing. If no reason is provided, the Administrative Office will contact you. Submission of a credit card statement is not required. Do not fill in the addressee yourself if it is left blank.
b.	Statement of delivery	<ul style="list-style-type: none"> Submit the statement of delivery enclosed with the delivered items. If no statement of delivery is enclosed, submit the shipping information or waybill. Shipment confirmation emails do not need to be submitted, as they can be reissued and cannot serve as substitutes for the statement of delivery.
c.	Qualified invoice	<ul style="list-style-type: none"> In addition to the receipt in (a), submit the qualified invoice that can be downloaded from Account Services. When purchasing from Marketplace sellers, the seller may not be a qualified invoice issuer. In such cases, a qualified invoice will not be issued, and therefore submission is not required. Because the transaction will be processed as one with a non-registered vendor, you do not need to enter the amount in the “Out-of-Pocket Payment Amount” field on the Expenditure Form (which also serves as the Reimbursement Invoice).

② Paying by convenience store payment, bank transfer, cash on delivery, etc.

	Required document	Things to keep in mind
a.	Receipt	<ul style="list-style-type: none"> Amazon does not issue receipts on its website for these payment methods. Submit documents that show proof of payment, such as: <ul style="list-style-type: none"> Convenience store receipts Bank transfer statements Cash-on-delivery receipts issued by the delivery company
b.	Statement of delivery	<ul style="list-style-type: none"> Submit the statement of delivery enclosed with the delivered items. If no statement of delivery is enclosed, submit the shipping information or waybill. Shipment confirmation emails do not need to be submitted, as they can be reissued and cannot serve as substitutes for the statement of delivery.

For details on Receiving Inspection procedures for Amazon purchases, please refer to the “Receiving Inspection Manual” (検収マニュアル), p. 14.

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

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

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

- Items can be purchased at discounted prices.
- The workload from obtaining estimates to submitting a disbursement request is reduced.
(See the purchase flow below.)
- A disbursement request is not required. (Invoices and related documents are sent directly to the Administrative Office, which will process the payment from the research fund specified at the time of ordering.)
- Receiving inspection by the researcher is not required.
- Obtaining an estimate is not necessary.
- Orders can be placed 24 hours a day, even from outside the University.

The Supplier Order Management System (SOM)									
<ul style="list-style-type: none">• Signing in with your SOM user ID is required.• For details on how to use the SOM, please refer to the separate booklet, “Guide for Use of the Supplier Order Management System (SOM).” After logging in at the URL below, the manual can be accessed from “Help.”									
<table border="1"><tr><td>SOM URL</td><td>https://frontpage.som-service.cloud/kwansei/</td></tr></table>		SOM URL	https://frontpage.som-service.cloud/kwansei/						
SOM URL	https://frontpage.som-service.cloud/kwansei/								
<ul style="list-style-type: none">• Designated vendors <p><EC websites></p> <table><tr><td>Stationery/office supplies:</td><td>ASKUL Corporation</td></tr><tr><td>Books:</td><td>Kinokuniya Co., Ltd and KG CO-OP bookstore online</td></tr><tr><td>Electric appliances:</td><td>Kojima Co., Ltd.</td></tr><tr><td>Consumable goods:</td><td>Amazon Business, MonotaRO Co., Ltd.</td></tr></table> <p><Large vendors></p> <p>Kwansei Gakuin University CO-OP (KG CO-OP)</p> <p>Reagents [KSC only]: Hirose Chemicals, Co., Ltd., Wakenyaku Co., Ltd.</p>		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.
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.								
Purchase from KG CO-OP through the SOM									
<ul style="list-style-type: none">• Through the “KG CO-OP Estimate Center” on the SOM top page, you can request an estimate online for items you wish to purchase from the University CO-OP.• Items ordered through the University CO-OP shop can also be checked on the SOM. When placing an order at the CO-OP counter, or by e-mail or phone, specify the research fund to be used. In this case, a disbursement request is not required. Invoices and related documents will be sent directly to the Administrative Office, which will process the payment from the research fund specified at the time of ordering. For details on how to use the system, please refer to the separate booklet, “Guide for Use of the Supplier Order Management System (SOM).”									

(2) Purchase flow through the "SOM"

	EC Website		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) Ordering/ Purchasing	Researcher	Places an order on the website (specifying the research fund). Orders can be placed from outside the University.	Researcher	Places an order at the KG CO-OP counter, or by e-mail or phone (specifying the research fund). Ordering data can be checked on the SOM.
(3) Delivery/ Receiving Inspection	Contracted vendor (KG CO-OP)	Delivers items to the researcher (school administrative office or other designated location). Since the contracted vendor (KG CO-OP) performs the receiving inspection, the researcher does not need to conduct it.	KG CO-OP	Delivers items to the researcher (school administrative office or other designated location). A staff member of the Administrative Office visits KG CO-OP to perform the receiving inspection, so the researcher does not need to inspect the delivered items.
(4) Disbursement request	—	Not required	—	Not required
(5) Payment	Administrative Office	After confirming the necessary documents, the Administrative Office makes payment to the designated vendor. (Invoices and statements of delivery are sent directly from each EC vendor to the Administrative Office.)	Administrative Office	After confirming the necessary documents, the Administrative Office makes payment to KG CO-OP. (Estimates, invoices, and statements of delivery are sent directly from KG CO-OP to the Administrative Office.)

Notes:

***Reagents (KSC only): Hirose Chemical Co., Ltd. / Wakenyaku Co., Ltd.**

After the full implementation of the SOM, billing data for the current month will be uploaded as estimate information at the time invoices are issued.

By checking the billing data and specifying the research fund, payment procedures can be completed without submitting an invoice or an Expenditure Form.

For details on the purchase flow, please refer to the "Guide for Use of the Supplier Order Management System (SOM)."

***Orders placed by the Administrative Office (EC sites only)**

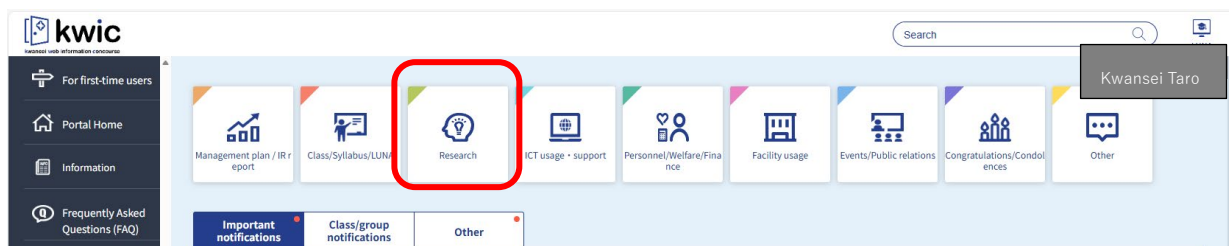
For purchases totaling 500,000 yen or more per order, comparative estimates of the selected items must be submitted, and approval from the Administrative Office is required.

After approval, the Administrative Office will place the official order.

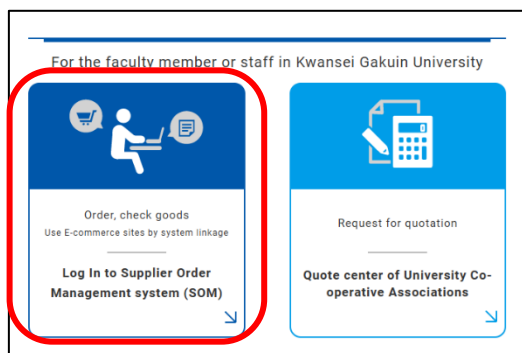
For details, please refer to the "Guide for Use of the Supplier Order Management System (SOM)."

【(Reference) How to Access the Supplier Order Management System (SOM) User manual】

① Log in kwic. Please click the following order : [Research]→[Online Ordering System for Research「SOM」]



② Please click [Log In to Supplier Order Management system (SOM)]



③ Please click [Help], you can refer to the “SOM 利用マニュアル”.



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

(1) Ownership, maintenance and storage

- In principle, all equipment, devices, and other items purchased with the Individual Research Subsidy belong to Kwansei Gakuin University.
- Each researcher is responsible for the proper maintenance and storage of such items.
(The Administrative Office may request confirmation of the management status.)
- After the researcher retires, Kwansei Gakuin University will continue to maintain and store the items

(2) Asset Registration (Registration of Equipment and Fixtures)

- Equipment, devices, and other items purchased with the research subsidy are registered as University assets by the administrative office of the researcher's school or center, and a registration number sticker is affixed to each item. These items are subject to an annual physical inventory check based on a sampling process.

- Personal computers*¹ including tablets*² costing less than 100,000 yen per order or per set:
Registered as "Equipment" => An equipment number sticker is affixed.
- Equipment, devices and other tools costing 100,000 yen or more and less than 500,000 yen per order or per set and whose service life is not less than one year:
Registered as "Equipment" => An equipment number sticker is affixed.
- Equipment, devices and other tools costing 500,000 yen or more per order or per set and whose service life is not less than one year:
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

[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

- 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.
- As is the case with goods that are purchased as one order or as one set and registered as an asset, when goods that operate through a combination of multiple components are purchased, the total of the purchase amounts is registered on a list of assets.

(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, all equipment (including personal computers), devices, books, and other items purchased with the Individual Research Subsidy must be returned to Kwansei Gakuin University.

Chapter 2: Disbursement Procedures by Expense Item

2-1 Basic Principles

The Individual Research Subsidy may be used for expenses directly necessary for carrying out the research theme and plan in FY2026.

[Guidelines for Disbursement]

- Expenses not directly related to research—such as costs for social gatherings, materials for teaching classes, or items for personal development—cannot be covered by the Subsidy.
- Expenses for items that provide personal economic benefit (e.g., clothing, personal accessories) or for personal preferences cannot be covered, as they may be regarded as taxable 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).

However, if furniture or fixtures that have already been installed may hinder researchers from executing his/her tasks due to disabilities or other equivalent physical factors (i.e. fixed factors that cannot be adjusted by individual endeavor, such as natural physical constitution; this is not applicable to non-fixed factors, such as pre-existing conditions and backache), they can be renewed or replaced as a reasonable accommodation measure. The decision whether or not to take such a reasonable accommodation measure will be made by the Diversity Promotion Headquarters based on the application made by the relevant researcher.

Please consult the Administrative Office (Welfare, Diversity, Equity and Inclusion Section).

- When purchasing multiple units of the same item or making repeated purchases, the Administrative Office may inquire about the necessity of the items.
- If a refund or similar adjustment occurs, please notify the Administrative Office.

<Notes>

- Equipment and fixtures should be purchased only if they will be used starting in FY2026.
- Consumables should be purchased only if they will be used within FY2026.
- Please avoid inefficient spending or making excessive last-minute purchases at the end of the fiscal year simply to use up the remaining balance.
- If the relevance of an expense to your research theme or plan is not immediately clear, please explain its necessity and intended use in the Expenditure Form (支出依頼票). The Administrative Office may contact you for additional information if needed.

2-2 Expenses for Purchased Goods

(1) Items Classified as “Purchased goods”

	Scope of use	Things to keep in mind
Consumable goods	<p>■ Research-related items other than “Equipment” and “Fixtures” (e.g., reagents, computer software to be installed or downloaded, offprints, stationery)</p>	<p>· Some software applications (e.g., Microsoft Office, Adobe products) may be available to faculty members without additional cost through University site licenses. Please check the website of the Organization for Information Development Strategies before purchasing software with the Subsidy.</p>
Consumable books	<p>■ Books and materials (including electronic books, CD-ROMs, and data on magnetic media)</p>	<p>· Books that generate royalty income cannot be purchased with the Subsidy.</p> <p>· For purchasing books or other research outputs to be sent to research collaborators, see pp. 42 (FAQ Q18).</p> <p>· For expensive books or materials costing 200,000 yen or more (excluding electronic books, CD-ROMs, and magnetic media), please consult the Administrative Office in advance, as such items generally require registration with the University Library.</p> <p>· It is not permitted to combine the Individual Research Subsidy with personal funds or other resources when purchasing publications.</p>
Equipment/Fixtures	<p>■ Research equipment, devices, tools, and PCs (including tablets) that fall under categories ①-③ below (Amounts include consumption tax, shipping fees, and installation costs.)</p> <p>① All PCs (including tablets) costing less than 100,000 yen per order or per set → Equipment</p> <p>② Research equipment and devices costing 100,000 yen or more and less than 500,000 yen per order or per set, with a service life of at least one year → Equipment</p> <p>③ Research equipment and devices costing 500,000 yen or more per order or per set, with a service life of at least one year → Fixtures</p>	<p>· Computer software is not classified as “Equipment/Fixtures,” regardless of price.</p> <p>· It is not permitted to combine the Individual Research Subsidy with personal funds or other resources when purchasing equipment or fixtures. (E.g., you may not pay 80,000 yen from the Subsidy and 20,000 yen personally for a PC costing 100,000 yen.)</p> <p>· For details on ownership, maintenance, storage, and disposal, see pp. 18.</p> <p>· Loyalty points may not be used for purchasing equipment or fixtures.</p> <p>· As with items purchased as a single order or set and registered as assets, when items that function through multiple combined components are purchased, the total purchase amount is registered as a single asset.</p>

(2) Orderer and Required Documents

- The orderer and contractee for each procurement amount are shown in the table below. When placing orders or signing contracts, please ensure fairness in selecting suppliers (or contractors) and appropriateness of the payment amount.
- For procurement amounts less than 500,000 yen, orders (or contracts) are placed by the researcher. Accordingly, accountability and accounting responsibility—including liability for indemnification—rest with the researcher.

- “Procurement Amount” refers to the amount billed per invoice (or the amount received per receipt).
- However, when multiple consumables are procured at once and the supplier assigns an order receipt number (or equivalent) to each item, and such numbers are indicated on the invoice (receipt) or delivery slip, the amount per order receipt number is regarded as the Procurement Amount.
- If you are unsure how to determine the Procurement Amount, please consult the Administrative Office in advance.
- For the following suppliers—AZBIO Corp., Ikeda Scientific Co., Ltd., Ogura Rika Co., Ltd., Hirose Chemical Co., Ltd., Sainess Co., Ltd., Yamanaka Chemical Co., Ltd., and Wakenyaku Co., Ltd.—multiple consumables are listed on a single invoice, but each item has an individual order receipt number.
- In such cases, the amount per order receipt number is regarded as the Procurement Amount.

Procurement Cost (tax included)*1	Orderer	Contractee	Required document	Things to keep in mind
500,000 yen or more and less than 2,000,000 yen	Administrative Office	Executive Dean, Organization for Research Development and Outreach	<ul style="list-style-type: none"> Estimates (from two or more 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 Delivery slip, Invoice and Inspection record 	<ul style="list-style-type: none"> If the invoice (receipt) does not include purchase details, please write the item name, unit price, and quantity. <i>Example:</i> ballpoint pens - unit price X yen - quantity Y When purchasing consumable books, if the invoice (receipt) does not include book titles, quantities, or unit prices, please attach a purchase list.
Less than 500,000 yen	Researcher		<ul style="list-style-type: none"> Delivery Slip Invoice (Receipt) 	

*1 Procurement Amount includes shipping and installation fees.

*2 Service Agreements require a legal check by the Legal Section.

Please allow approximately one week for the review and consult the office well in advance.

(3) Flow of Purchasing Goods Costing 500,000 yen or More per Order (Ordered by the Administrative Office)

		Person in charge	Details of the step
(1)	Obtaining estimates	Researcher	<p>Receive the following documents from vendors and decide the vendor and amount.</p> <p>① Estimates (from two or more vendors)*If an estimate can be obtained from only one vendor, the Statement of Reasons for Selection (Form 2) / (物-2) 選定理由書 is required.</p> <p>② Catalog</p>
(2)	Submitting an Order Request	Researcher	<p>Submit the following documents to the Administrative Office:</p> <p>① Order Request Form (Form 1) / (物-1) 発注依頼票</p> <p>② Estimates (from two or more vendors) *If an estimate can be obtained from only one vendor, the Statement of Reasons for Selection (Form 2) / (物-2) 選定理由書 is required.</p> <p>③ Catalog</p>
(3)	Placing an order	Administrative Office	Prepare two copies of the Purchase Order Agreement or Service Agreement and send them to the vendor.
	Accepting the order	Vendor	Return one signed copy of the Purchase Order Agreement or Service Agreement to the Administrative Office.
(4)	Delivery	Vendor	Deliver the goods to the researcher's laboratory or office. Submit the delivery slip and invoice to the researcher.
(5)	Receiving Inspection	Researcher/ Administrative Office	Conduct inspection and prepare the 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 Delivery Slip
(7)	Payment	Administrative Office	After confirming the documents, process the payment and remit the amount to the vendor.

2-3 Research Travel Expenses

Travel Application

Required Documents	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. 45-46 for details.	<ul style="list-style-type: none"> Before the trip, submit the form to the Administrative Office of your school/center and obtain the seal of the authorized approver (the head of your affiliated school/center). After the trip, the Administrative Office will verify the evidence documents and travel route. If the trip details cannot be validated, the requested amount may not be fully disbursed. Decisions regarding the implementation or cancellation of overseas travel follow the Crisis Management Guidelines for International Mobility. Please confirm details with your school/center office before departure. If you will export regulated goods (including hand-carried items) or provide regulated technologies as defined by the Foreign Exchange and Foreign Trade Act, you must obtain approval from METI. Please use the self-assessment checklist: https://kwic.kwansei.ac.jp/cabinet/area/detail?areaId=6679&directLink=1 (Daily-use items for personal use—PCs, mobile phones, clothing, etc.—are excluded.) For inquiries, contact the Export Control Office: export@kwansei.ac.jp As a rule, reimbursement is made after returning from the trip and submitting all required documents. *If you wish to receive advance payment, please notify the Administrative Office in advance. If your trip spans two fiscal years, consult the Administrative Office beforehand. Depending on the details, the expenses may not be payable from the current fiscal year's Individual Research Subsidy.

- If your research trip combines research-related duties with other purposes, contact the Administrative Office in advance.
- If there are any changes from the originally approved travel plan, notify the Administrative Office.
- When researchers (including research collaborators) request transportation expenses for inter-campus travel, submit the (旅-10) Inter-Campus Travel Expense Request Form after the trip. (See p. 26)



The following documents are required in addition to the (旅-3) Application for Business Trip and Travel Expense Request. If you wish to receive advance payment, the payment process will begin once documents a, b, e, and g have been submitted.

Required Documents (In Principle)

Disbursement Request for Research Travel Expenses

Required Documents	Things to Keep in Mind
a. Expenditure Request Form	—
b. Documents Indicating the travel schedule and location	<ul style="list-style-type: none"> Submit documents such as the program or announcement of the academic conference or research meeting. If you stay the night before or after the event, submit documents that shows the necessity of the additional stay. If you cannot submit the relevant documents due to unavoidable circumstances, you may use the (Form7) Detailed Research Schedule/研究日程明細表(旅-7). If the documents submitted c. Evidence of Research Trip below already confirm the travel schedule (including reasons for the necessity of staying the night before or after the event) and location, submission of this document is not required.
c. Evidence of Research Trip	<ul style="list-style-type: none"> When travel expenses are disbursed, documents that verify the fact of the trip are required for each travel purpose. These documents must confirm that you actually: attended/participated in the academic conference or meeting, or visited the research site. If you stay the night before or after the event, documents verifying those stays are also required. Example: If your two-day trip consists of: Day 1: attending a conference / Day 2: information gathering → You must submit two separate pieces of evidence, one for each purpose. If you submit photographs as evidence, they must objectively confirm the fact of the trip. The Administrative Office may ask for clarification regarding the subject or date of the photograph. Examples of acceptable evidence (not limited to the following) <ul style="list-style-type: none"> When attending academic conferences or research meeting, submit documents related to the activities of the conference/meeting, such as: <ul style="list-style-type: none"> (旅-9) Certificate of Attendance/Participation, or an equivalent certificate issued by the conference/meeting Receipt for conference participation fee (if paid on-site) Name badge (showing conference/meeting name and participant's name) Handouts or materials distributed at the conference/meeting (copies acceptable), or minutes prepared by the organizer Other documents showing that you visited the conference venue When conducting information gathering or fieldwork <ul style="list-style-type: none"> Receipts for expenses incurred at the research/fieldwork site Photographs or materials showing that you visited the site Certificate of stay issued by the accommodation (only if the accommodation is located at the fieldwork/information-gathering site) If you submit business cards exchanged during interviews as evidence, inform the other party of the purpose of use and obtain their consent due to personal information protection. <p>NOTES: If a research collaborator conducts the trip, the Administrative Office may directly confirm the details of the trip.</p>

	(旅-4) Report (Record) on Research Trip	For Individual Research Subsidy, when the travel purpose is limited to academic-conference-related activities (①-④ below), submission of the (旅-4) Report (Record) on Research Trip is not required. (However, submission is required when the expenses are covered by indirect costs.) This exemption is granted because the information normally described in the report can be verified through Evidence of Research Trip and other submitted documents. If the details cannot be confirmed through the evidence documents, you may be asked to submit the (旅-4) Report (Record) on Research Trip. The definition of an “academic society” is: “An organization (domestic or international) established for the promotion of research in a specific academic field, with formal regulations or bylaw *Applicable cases (①-④) ① Attendance at academic gatherings or academic conferences ② Attendance at committee meetings of an academic society ③ Attendance at research meetings that may develop into academic conferences in the future ④ Attendance at research meetings whose activities are substantively equivalent to those of an academic conference
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Additional Documents Required for Overseas Travel

e.	(旅-7) Detailed Research Schedule (Itinerary)	For overseas travel, check “When expenses are paid overseas or in foreign currency” (pp. 12-13) and submit the required documents accordingly.
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Additional Documents Required for Overnight Stays

f.	Receipt (original) or Certificate of Stay (original) issued by the accommodation	<ul style="list-style-type: none"> · Only original receipts issued by the accommodation may be used as proof of stay. The receipt must be addressed to “Kwansei Gakuin University + traveler’s name” and must clearly indicate the accommodation period. · Documents must confirm that the traveler actually stayed at the accommodation. Receipts issued by travel agencies (including web-downloaded receipts) cannot be used as proof of stay. · Instead of a certificate issued by the accommodation, the (旅-8) Certificate of Stay (original) may also be submitted. · In the case where it is difficult to obtain such a certificate for unavoidable reasons, you may submit a receipt (original) issued by a travel agency and a proof of your stay (a copy of your hotel room key, a photo taken inside the room you stayed, etc.).
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Additional Documents Required for Travel by Air

g.	Invoice (or receipt) for airfare	If the invoice or receipt does not include the date of travel, flight number, route, or travel class, a detailed itinerary must be submitted in addition.
h.	Documents proving actual boarding	<ul style="list-style-type: none"> · Acceptable documents include: boarding pass stub, boarding certificate, for IC check-in (ticketless): the boarding pass or customer copy received at boarding for mobile boarding passes: an email or smartphone screen showing the QR code (printed or screenshot) * You may submit originals, or image/PDF data created by scanning or photographing the documents. Since images and PDFs can be duplicated, please take care not to submit the same document more than once.

Additional Documents Required for Overseas Train or Bus Fares

i.	Receipt or document showing the fare for the relevant section of the route	Reimbursement will be made based on the amount indicated on the document.
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The transportation expense section of the (旅-3) Application Form for Research Trip will be completed by the Administrative Office. (See pp. 45-46)

- 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 Kotoen Station or Nigawa Station on the Hankyu Line; for those working on Nishinomiya Seiwa Campus, Mondo-yakujin Station on the Hankyu Line; and for those working on Kobe-Sanda Campus, the Gakuen San-chome, Kwansei Gakuin-mae, or Kwansei Gakuin University bus stops of Shinki Bus. The place of arrival will be the station closest to the destination.
- The Administrative Office will calculate travel expenses in accordance with the Kwansei Gakuin Travel Expenses Regulations and the Kwansei Gakuin University Research Trips Funding Standard, using the route and method considered the most economical and reasonable. However, if there are unavoidable circumstances, disbursement may be made based on the actual route and/or method taken. (See pp. 27)
- For applicants who receive a commuting allowance under the Transportation Subsidy Disbursement Regulations, the portion of the route covered by the commuting allowance is not eligible for disbursement as research travel expenses.

(2) Procedures and Points to Note According to the Conditions of the Research Trip

Condition		Procedure and Points to Note
Accommodation	When Requesting Reimbursement of Actual Expenses (up to the ceiling specified in the Standard)	<ul style="list-style-type: none"> Submit a receipt to confirm the amount. If the accommodation was booked and paid through a travel agency, submit both the receipt issued by the travel agency (including those downloaded from a website) and the certificate of stay issued by the accommodation (original). The “Certificate of Stay (Form 8) / (旅-8) 宿泊証明書” may be submitted in place of the certificate issued by the accommodation.
	When a graduate student or undergraduate student stay Overnights	<ul style="list-style-type: none"> Actual accommodation expenses (up to the ceiling specified in the Standard) will be reimbursed. Required documents are the same as those listed under “Overnight Stays — When Requesting Reimbursement of Actual Expenses” above.
	(Overseas Trips Only) When Required to Stay at an Academic-Conference-Designated Hotel	<ul style="list-style-type: none"> Only when you are required to stay at a hotel designated by the academic conference, actual accommodation expenses exceeding the ceiling specified in the Standard may be reimbursed. (This does not apply to hotels merely introduced or recommended by the conference.) Submit documentation showing the conference schedule, proof that the hotel is designated by the conference, and the receipt.
	When Overnight Stays Before or After the Day(s) of Official Duties Are Permitted	<ul style="list-style-type: none"> Necessary overnight stays before or after the day(s) of official duties may be reimbursed only when, even using the most economical and reasonable route, you cannot arrive at the meeting/conference on time, you cannot return home in time, or other unavoidable circumstances exist. When staying the night before or after the day(s) of official duties, submit your travel schedule, conference program, or other documentation that confirms the necessity. If the start/end time of the day(s) of official duties cannot be confirmed from the submitted schedule or program, record the start/end time in the “Report on Research Trip (Form 4) / (旅-4) 出張・参加報告(記録)書.” As a general guideline, overnight stays are considered necessary when: the departure time from Osaka is earlier than around 7:30 a.m., or the arrival time in Osaka is later than around 10:30 p.m.
	When Conference Registration Fees Include Accommodation Expense	<ul style="list-style-type: none"> If the receipt for conference registration fees also serves as the receipt for accommodation expenses, it may be used as a certificate of stay.
	When Staying at a Relative’s or Friend’s Residence	<ul style="list-style-type: none"> Accommodation expenses will not be reimbursed.
	When Using Private Lodging (Minpaku)	<ul style="list-style-type: none"> Use of private lodging services (minpaku), where all or part of a private residence is used to provide accommodation services, is permitted. To receive reimbursement, submit: a receipt or other document showing that you actually used the minpaku service (e.g., a receipt issued via the minpaku website), and a certificate of stay issued by the accommodation (original). The “Certificate of Stay (Form 8) / (旅-8) 宿泊証明書” may also be submitted. If it is unlikely that you can obtain a certificate of stay issued by the minpaku accommodation (e.g., when staying in a privately owned apartment room), consult the Administrative Office in advance.

Travel by air	Conditions of use	<ul style="list-style-type: none"> · Applicants may choose air travel for destinations specified in the Kwansei Gakuin University Research Trips Funding Standard.(See p. 27.) · In principle, the departure and arrival airports must be reasonable choices for traveling to the final destination. · If the invoice or receipt does not include the date of departure, flight number, route, or travel class, submit a detailed itinerary in addition. · Only faculty members (categories A–D defined in the Research Trips Funding Standard) may use a class higher than economy class (e.g., premium economy, business class) if the fare is not higher than the regular economy class fare under the same conditions (dates, airline, flight schedule). When using a class higher than economy class, submit in advance documentation proving that the fare is cheaper than the regular economy class fare under the same conditions. <u>If the documentation is not submitted in advance, the airfare may not be reimbursed.</u> · Graduate students traveling overseas alone for research must take sufficient precautions regarding safety. · Undergraduate students are not permitted to travel overseas alone for research.(Domestic travel is permitted.)
	Mileage points	<ul style="list-style-type: none"> · Applicants may use mileage points to purchase airline tickets or upgrade seats, but no reimbursement will be made for the portion covered by mileage points.
	Use of package tours	<ul style="list-style-type: none"> · When the cost of a package tour—where transportation and accommodation are offered at a single inclusive price with no itemized breakdown—is cheaper than “train fares (or airfares for air travel) + accommodation expenses specified in the Travel Expenses Regulations and the Research Trips Funding Standard” for the same itinerary, the use of a package tour is permitted. In addition to the documents required for regular travel expense reimbursement, submit the following documents. 【Required documents】 ① Comparison documents showing that the package tour is cheaper. Examples: Quotes for regular train fares or regular economy-class airfares for the travel dates (Printed pages from transportation service providers’ websites or timetables/fare tables are also accepted) ② Package tour invoice or receipt that includes the following details: Example: “Round-trip train (or air) fare to XXX on mm/dd” “Accommodation fee for Y nights from mm/dd to mm/dd” ③ Documentary evidence of stay, such as the original “Certificate of Stay (Form 8) / (旅-8) 宿泊証明書” issued by the accommodation. *Booking a tour through KG CO-OP does not require out-of-pocket expense in advance.
	Use of Taxis or Rental Cars	<ul style="list-style-type: none"> · As a general rule, public transportation should be used. When it is unavoidable to use a taxi, rental car, or private vehicle, consult the Administrative Office in advance, explaining the section of travel and the reason for use. 【Required documents】 Taxi: Receipt or cash-register slip Rental car: Receipt and contract or the like (indicating the details of the contract)
	Parking fees, gas expenses, and expressway charges (associated with the use of a rental car or a private car)	<ul style="list-style-type: none"> · When a rental car or a private car is used, parking fees, gas expenses, and expressway charges can be covered by the Subsidy. 【Required documents】 <u>Parking fees:</u> receipt <u>Gas expenses:</u> [rental car] Receipt [private car] Material showing the amount and cost of gas consumed Submit a “receipt of the expense for filling up the tank on the day of departure” and a “receipt of the expense for filling up the tank after returning.” The amount on the receipt of the expense for filling up the tank after returning is reimbursed as the gas expenses required for the research trip. <u>Express charges:</u> receipts or certificate of use (final)

<p>If you need a visa, insurance, and/or vaccination before going on the research trip</p>	<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 and photography fee (categorized as the expense item "Others") incurred in the application, submit the following documents. <ul style="list-style-type: none"> ① Application Form for Research Trip (Form3) / (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.
<p>Meal Costs</p>	<ul style="list-style-type: none"> · In case of international travel, meal costs are payable depending on the number of nights that you stayed at accommodations or the home of your friend/acquaintance on travel days and days for research-related activities. (applicable to categories A to D defined in the "Kwansei Gakuin University Research Trips Funding Standard") · In the case of overnight stay on board, when you stay at your parent's place or your home, or when dinner/breakfast is offered, the Subsidy will not pay meals costs.
<p>Transportation Between Campuses</p>	<ul style="list-style-type: none"> · Researchers belonging to the University (including research collaborators) must submit the "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 travel. *Unlike ordinary research trips, the "Application Form for Research Trip (Form 3) / (旅-3) 出張命令書兼旅費申請書" and other documentary evidence of the research trip are not required. *Per diem is not payable. *Travel to the Tokyo Marunouchi Campus is treated as an ordinary research trip
<p>Invitation Expenses for Visiting Scholars</p>	<ul style="list-style-type: none"> · When inviting researchers from outside the University (domestic or overseas) and paying an amount equivalent to the travel expenses directly to the invited researcher, the payment will be treated as "compensation for work or service", which is subject to withholding tax. For details, see "When transportation and accommodation expenses are included in remuneration" (pp. 31). · For required documents, see pp. 32.
<p>Trips During a Period of Leave</p>	<ul style="list-style-type: none"> · Costs involved with a trip during a period of leave, such as maternity leave, childcare leave, family care leave, or medical treatment leave, cannot be reimbursed.

(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
B	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)							
D	Faculty and staff other than those to whom categories A, B, or C apply							
E	Postdoctoral fellows and professional engineers Researchers receiving JSPS Research Fellowships for Young Scientists Researchers receiving JSPS Postdoctoral Fellowships for Research in Japan *5	Fare Express fee (Limited/regular)	First class	Actual expense (economy class)	Actual expense (up to 4,000 yen)	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				Consultation required	N/A	Actual expense (up to 11,600 yen)	Actual expense (up to 10,800 yen)
G	Undergraduate students							

(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

③ The detailed itinerary that shows the date of departure, flight number, route, and travel class.

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.		Second nearest lower class to the highest	7,000 yen	16,900 yen	15,000 yen	5,800 yen	5,000 yen
D											
E	Postdoctoral fellows and professional engineers Researchers receiving JSPS Research Fellowships for Young Scientists Researchers receiving JSPS Postdoctoral Fellowships for Research in Japan *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			Consultation required	N/A	Actual expense (up to 13,500 yen)	Actual expense (up to 12,000 yen)				
G	Undergraduate students										

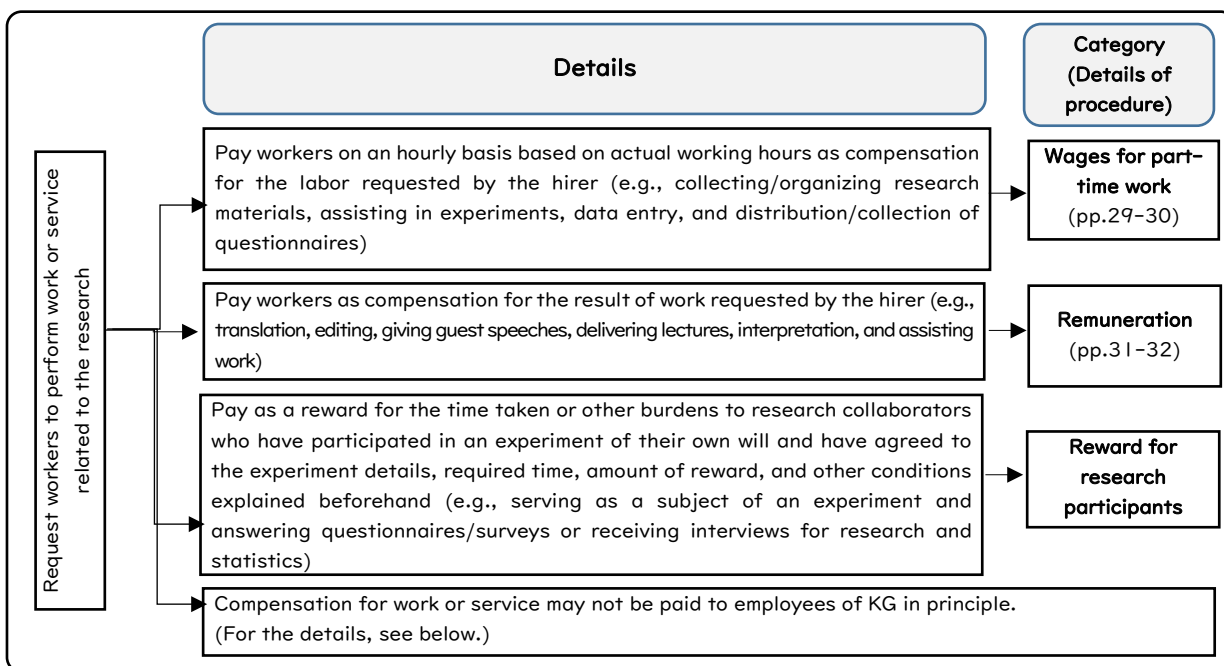
■ Transportation and accommodation expenses for overseas trips (invitation)

	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

- Expenses for compensating individuals who assist with the research include payments for activities such as organizing materials, assisting in experiments, translation, editing, providing technical knowledge or skills, serving as a guest speaker, delivering lectures, interpretation, distributing/collecting questionnaires, collecting research materials, or participating as a subject in an experiment.
- There are three types of compensation for work or service: (1) Wages for part-time work, (2) Remuneration, and (3) Reward for research participants.
- Refer to the flowchart below to select the appropriate category of compensation. If you are unsure which category applies, consult the Administrative Office in advance.



<Notes>

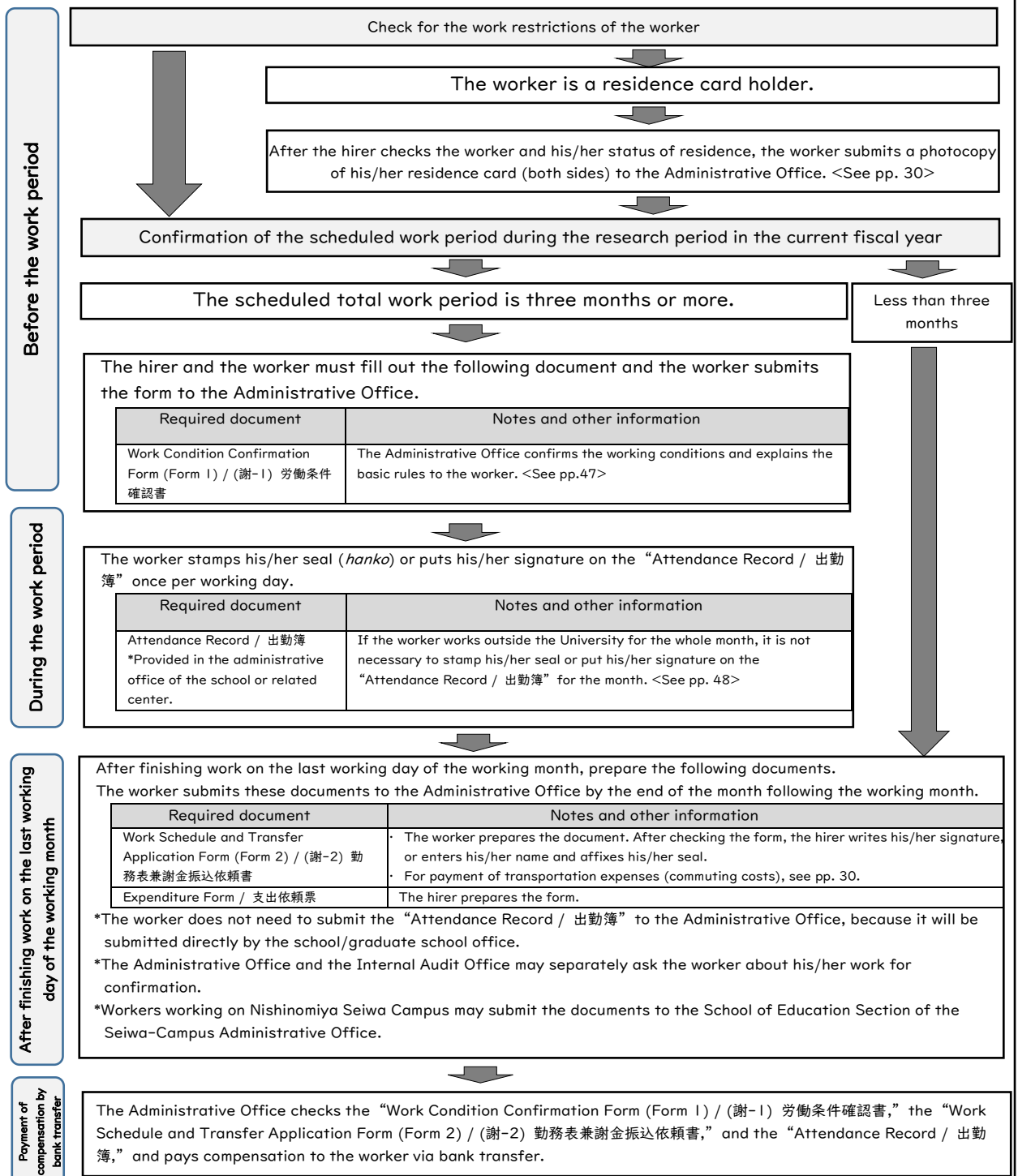
- Compensation for work or service cannot be paid to employees of KG, in principle.
 - ① Compensation for work or service cannot be paid to employees of KG whose primary duty is to conduct research or perform work related to research (including educational technical staff). However, it is allowable to 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.

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

• Payment flow

As a general rule, payments must be made by invoice, except for payments to non-Japanese nationals who do not have a 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 2,000 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: 1,116 yen/hour in Hyogo Prefecture (as of October 4, 2025) 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/minimumichiran/
- 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 Kwansai 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. 34>
- 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. 34>
- ⑤ When inviting visiting scholars from abroad, contact the Administrative Office at least one month in advance to allow enough processing time.

- Standard Rates

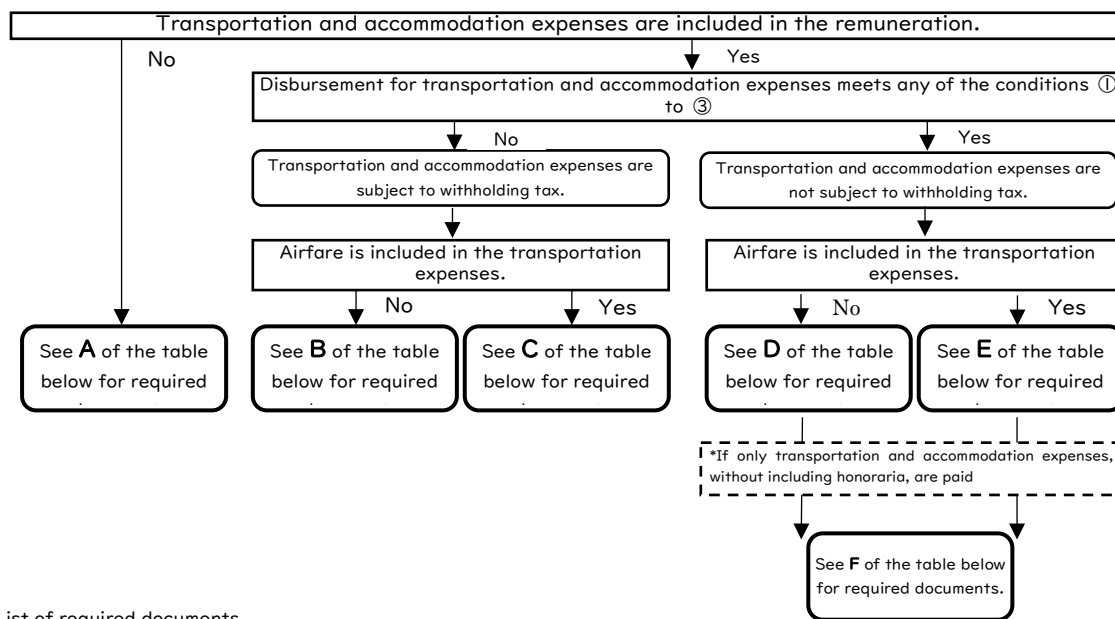
Category	Amount (yen)	Things to keep in mind
Lecturer honorarium	Up to 30,000 yen after tax	For higher honorarium rates due to a long-term visit or other special reasons, submission of documents giving the reason or other information may be required. Consult the Administrative Office before making a 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
Disbursement by bank transfer after completion of the work
<p>The hirer (researcher) or worker submits the following required documents to the Administrative Office after completing the work.</p> <p>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”</p> <p>② Deliverables Examples: Photos taken during the lecture or talk, Materials distributed on the day of the lecture, Documents after translation or foreign-language proofreading, Other outputs demonstrating the work performed</p> <p>Note: If submission of deliverables is difficult due to the nature of the work, please consult the Administrative Office in advance.</p>
Cash disbursement in advance
- Contact the Administrative Office in advance.
Disbursement of transportation and accommodation expenses as part of remuneration
<p>- For the required documents, see pp. 32.</p> <p>- 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.</p> <p>- In the following cases, transportation and accommodation expenses (actual expenses) are not subject to withholding tax.</p> <p>① Supply in kind, such as the provision of travel tickets via hand delivery</p> <p>② When transportation and accommodation expenses (actual expenses) are directly paid by the University transportation service companies, travel agencies, or the like</p> <p>③ When receipts issued by transportation service companies, travel agencies, or hotels addressed to Kwansai Gakuin University are brought by the invited visiting scholar, and the actual expenses are reimbursed to him or her in exchange for the receipts</p> <p>*The above will not apply in the case where the accommodation expenses exceed the upper limit specified in the Standard.</p> <p>*All costs of stay will be subject to withholding tax. <See pp. 27></p> <p>- 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. <See pp.34 ></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 Flight 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 	<p>[Documents required to be submitted in advance]</p> <ul style="list-style-type: none"> Documents indicating the trip schedule and place (e.g., the invitation letter and the letter of acceptance) Airfare receipt Flight 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 <p>[Documents required to be submitted after the travel]</p> <ul style="list-style-type: none"> 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) Original invoice or receipt for accommodation expenses (Addressed to Kwansai Gakuin University) *Reimbursement is limited to actual expenses up to the ceiling specified Flight 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 	<p>[Documents required to be submitted in advance]</p> <ul style="list-style-type: none"> 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) Flight 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 <p>[Documents required to be submitted after the travel]</p> <ul style="list-style-type: none"> 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) · Original invoice or receipt for accommodation expenses (addressed to Kwansai Gakuin University)*Reimbursement is limited to actual expenses up to the ceiling specified in the Standard. *If airfares are included in the transportation expenses, submit the following additional documents: <ul style="list-style-type: none"> Airfare invoice or receipt (addressed to Kwansai Gakuin University) Flight 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. A reward may be paid to research participants (subjects) to compensate for the burden incurred by participating in an experiment or cooperating in a survey (e.g., answering questionnaires). Before participation, explain the details of the experiment or survey, the required time, the amount of the reward, and other relevant conditions, and ensure that the participant agrees and participates voluntarily.
2. If you are unsure whether the planned payment falls under this category, consult the Administrative Office in advance.
3. If you request assistance in conducting questionnaires or experiments—such as distributing/collecting questionnaires or assisting in experiments (e.g., operating research equipment)—the payment must be made as wages for part-time work or remuneration, depending on the nature of the work. (See p. 28.)
4. When paying money as a reward, payment should be made by bank transfer in principle, except when paying a non-Japanese national who does not have a bank account in Japan.
5. Providing a non-cash reward (e.g., bookstore card, QUO card) is also permitted.
6. Rewards for research participants are not subject to withholding tax, provided that both of the following conditions are met:
 - a. The payment is not made on an hourly basis as compensation for labor requested by the requester (i.e., wages for part-time work).
 - b. The payment is not made as compensation for the result of work requested by the requester (i.e., remuneration).
7. Examples of rewards for research participants:
 - a. Rewards paid to individuals who answer questionnaires or surveys for research or statistical purposes (e.g., a survey on the perspicuity of Japanese expressions for foreign language speakers, an online survey on age impression, or a written survey on purchase behavior).
 - b. Rewards paid to individuals who serve as subjects in experiments (e.g., participation in a measurement experiment using newly developed devices, an experiment evaluating material properties, or an experiment evaluating impressions of images).

- Appropriate amount

The standard amount is approximately 1,000 to 5,000 yen per session.

- Even if the experiment is conducted outside the University and requires travel, transportation expenses will not be paid separately, in principle.
- If the required time is long or if the amount exceeds the standard range for special reasons, consult the Administrative Office in advance.
- Set the reward at the minimum amount necessary to compensate for the burden on participants, in accordance with the content of the experiment or survey.

- Required documents

Documents Required per Research Participant

After the relevant experiment or survey has been completed, either the researcher or the research participant (subject) must submit either ① or ② to the Administrative Office:

① When paying in cash

“Reward for Research Participants Transfer Application Form (Form 1) / (被-1) 被験者協力金振込依頼書”
(See pp. 51)

② When providing a non-cash reward (e.g., bookstore card, QUO card)

“Receipt (Form 2) / (被-2) 受取書” (See pp. 51) and Invoice or receipt for the bookstore cards, QUO cards, or other non-cash rewards

Documents Required per Experiment/Survey

Submit documents that describe the purpose and contents of the experiment or survey, the estimated time required, the target participants and number of participants, the amount of the reward, and other information necessary to understand the implementation.

Examples include: Experiment protocol, Documents used to call for participation in the experiment or 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 9,800 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			税額 （円）	課税対象金額			税額 （円）	
以上	未満	以上		未満	以上	未満		以上	未満			
105,000円未満			課税対象金額の 3.063%に相当 する金額（1円 未満切捨て）	135,000	137,000	6,100	175,000	177,000	12,100	215,000	217,000	24,700
105,000	107,000	3,800		137,000	139,000	6,400	177,000	179,000	12,500	217,000	219,000	25,300
107,000	109,000	3,800		139,000	141,000	6,700	179,000	181,000	12,800	219,000	221,000	25,800
109,000	111,000	3,900		141,000	143,000	7,000	181,000	183,000	13,300	221,000	224,000	26,400
111,000	113,000	4,000		143,000	145,000	7,400	183,000	185,000	14,000	224,000	227,000	27,500
113,000	115,000	4,100		145,000	147,000	7,700	185,000	187,000	14,700	227,000	230,000	28,500
115,000	117,000	4,100		147,000	149,000	8,000	187,000	189,000	15,400	230,000	233,000	29,500
117,000	119,000	4,200		149,000	151,000	8,300	189,000	191,000	16,100	233,000	236,000	30,500
119,000	121,000	4,300		151,000	153,000	8,600	191,000	193,000	16,800	236,000	239,000	31,500
121,000	123,000	4,300		153,000	155,000	8,900	193,000	195,000	17,600	239,000	242,000	32,600
123,000	125,000	4,400	155,000	157,000	9,200	195,000	197,000	18,300	242,000	245,000	33,600	
125,000	127,000	4,700	157,000	159,000	9,500	197,000	199,000	19,000	245,000	248,000	34,600	
127,000	129,000	5,000	159,000	161,000	9,800	199,000	201,000	19,700	248,000	251,000	35,500	
129,000	131,000	5,300	161,000	163,000	10,100	201,000	203,000	20,400	251,000	254,000	36,600	
131,000	133,000	5,500	163,000	165,000	10,400	203,000	205,000	21,000	254,000	257,000	37,600	
133,000	135,000	5,800	165,000	167,000	10,700	205,000	207,000	21,700	257,000	260,000	38,600	
			167,000	169,000	11,000	207,000	209,000	22,500	260,000	263,000	39,600	
			169,000	171,000	11,300	209,000	211,000	23,000	263,000	266,000	40,600	
			171,000	173,000	11,500	211,000	213,000	23,600	266,000	269,000	41,700	
			173,000	175,000	11,800	213,000	215,000	24,100	269,000	272,000	42,700	

※課税対象金額が272,000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 Classified under "Others"

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

In addition to the required documents listed in (2) Orderer, Required Documents, and Other Information on the next page, submit the documents indicated below according to the type of expense.

	Things to keep in mind/required documents
Printing expenses	No additional documents required.
Photocopying expenses / IC Cards / Photocopy key cards	<ul style="list-style-type: none"> For photocopy key cards issued by the Administrative Support Center, disbursement from the Individual Research Subsidy/Individual Research Assisting Subsidy is processed after you submit an Expenditure Form (and Reimbursement Invoice) to the administrative office of your school or related center. As a result, it may take some time before the disbursement is reflected on the balance sheet. If you need to confirm the amount before it appears on the balance sheet, contact the Administrative Office. Since disbursement is processed based on issuance reports submitted by each school, you do not need to submit a separate disbursement request to the Administrative Office.
English proofreading/editing fees	<ul style="list-style-type: none"> Submit part of the deliverables (e.g., documents showing the title, author, and other information identifying the paper that has been proofread/edited).
Delivery service fees	<ul style="list-style-type: none"> Indicate the purpose and destination of the materials sent on the invoice (receipt) or the Expenditure Form. Examples: Cost of sending reference materials to research collaborators, Cost of sending questionnaires for XX research When exporting items regulated under the Foreign Exchange and Foreign Trade Control Law, approval from the Ministry of Economy, Trade and Industry is required. Use the self-check system (https://kwic.kwansei.ac.jp/cabinet/area/detail?areaId=6679&directLink=1). Daily necessities used solely by the researcher (PC, mobile phone, clothing, etc.) are excluded. For questions, contact the export control office (export@kwansei.ac.jp).
Communication expenses (Postage stamps, postcards, telephone, Internet, SIM cards, etc.)	<ul style="list-style-type: none"> If postage is 5,000 yen or more, send the mail at the post office and pay the postage in cash, rather than purchasing stamps. Regardless of the amount, indicate the purpose and destination on the invoice (receipt) or the Expenditure Form. Examples: Cost of sending reference materials to research collaborators, Cost of sending questionnaires for XX research For Internet access fees or periodic Wi-Fi fees (when official and private use can be clearly distinguished), submit a document explaining the reason. Even if the expense continues from the previous fiscal year, submit the explanation with the first request of the current fiscal year. Phone call charges may be reimbursed only for calls made during research trips, and only when the billing statement clearly identifies the relevant calls and charges.
Development/creation of databases, programs, and digital content	<ul style="list-style-type: none"> Submit the contract * or equivalent documents and the deliverables specified in the contract (or part of them if numerous). For services costing 500,000 yen or more per transaction, the Administrative Office will place the order. Contact the Administrative Office in advance.
Outsourcing surveys	<ul style="list-style-type: none"> *Documents such as estimates or delivery statements may be submitted in place of a contract if they clearly show the contract details.
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 no such report is issued, the person in charge of receiving inspection must visit the worksite to confirm completion.
Lease/rental expenses (e.g., rental cars, computers, laboratory apparatus, and instruments)	<ul style="list-style-type: none"> Submit the contract or equivalent documents showing the contract details.
Conference attendance fees of academic societies (including seminar fees and workshop fees)	<ul style="list-style-type: none"> Costs for social gatherings or exchange meetings cannot be covered. If such costs are included in the conference attendance fee, submit documents showing the breakdown. The Subsidy can cover conference attendance fees for the current fiscal year and bank transfer fees. Submit documents enclosed with the payment slip or other materials showing the payment details (conference schedule, amount paid, etc.). Only conference attendance fees (when no travel expenses are required or when the conference is held online) may be disbursed. Submit the receipt issued by the academic society or the bank transfer receipt. Submission of the Report (Record) on Research Trip (Form 4) is not required. (Required if indirect funds are used.) <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Do not submit duplicate disbursement requests (e.g., submitting a bank transfer receipt before participation and then submitting a receipt issued on the day of the conference).</p> </div>
Expenses for paper/academic journal article submission	<ul style="list-style-type: none"> Submit documents showing the title and author of the submitted paper. If a refund occurs, contact the Administrative Office

<p>Annual Membership Fees of Academic Societies</p>	<p>· The Subsidy can cover annual membership fees for the current fiscal year and bank transfer fees required for payment. Attach documents enclosed with the payment slip or other materials that show the payment details (fiscal year covered, amount, membership period, etc.) so that the Administrative Office can confirm the details.</p> <p><u>Payment of Annual Membership Fees for Previous or Subsequent Fiscal Years</u> In principle, only annual membership fees for the current fiscal year may be paid. However, payment for previous or subsequent fiscal years may be allowed only when supporting documents are submitted to explain the circumstances, and only under the conditions below. Note: For each academic society, only one payment per fiscal year is allowed. (If the fee for the current fiscal year is paid, fees for previous or subsequent fiscal years cannot be paid.) (1) Previous fiscal year Payment is not allowed, except when the delay in billing was due to circumstances on the society's side and not due to the researcher's fault. In such cases, the fee may be paid in the current fiscal year. (2) Subsequent fiscal year · If the payment deadline for the next fiscal year's fee falls within the current fiscal year, the fee may be paid in the current fiscal year. Submit documents showing the payment deadline. (Example: If the payment deadline for the 2027 fiscal year fee is March 31, 2027.) · If the payment period spans multiple fiscal years, pay the fee in the next fiscal year. (Example: If the payment period for the 2027 fiscal year fee is from March 2027 to June 2028.) · For societies whose fiscal year is not aligned with the academic year (April–March), if the payment occurs at the same time every year, the fee may be recorded in the fiscal year in which the payment occurs.</p> <p><u>Payment of Multi-Year Membership Fees</u> Payment of multiple years' membership fees in a lump sum (e.g., paying three years at once) is not permitted. However, if the society's minimum billing unit is multiple years (e.g., the society bills once every three years), this restriction does not apply.</p>												
<p>Gifts of Appreciation</p>	<p>· Gifts of appreciation refer to items given as a token of thanks when conducting interviews or similar activities at external research institutions or facilities. The value should be around 3,000 yen. Indicate the recipient (or representative, if a group) and the purpose of the cooperation on the Expenditure Form/支出依頼票. · When giving small items (excluding gift cards or vouchers) as a token of appreciation to respondents of simple street surveys or similar activities, the cost may be covered as gifts of appreciation. · Gifts given as courtesy greetings are not permitted.</p>												
<p>Optional travel insurance for overseas research trips</p>	<p>· Submit the contract or equivalent documents showing the contract details. · Excessive coverage beyond socially accepted norms cannot be paid. · When travel expenses are paid, the insurance fee should, in principle, be paid from the same research fund used for the travel expenses.</p>												
<p>Meeting/Conference expenses</p>	<p>■ Venue rental fees <Required documents> ① Invoice or receipt for the venue fees ② "Meeting/Conference Report (Form 3) / (他-3) 会議会合開催報告書" *If a meeting or conference is held during a business trip and the Meeting/Conference Report (Form3)/(他-3) 会議会合開催報告書 is submitted as part of the trip documentation, signatures from venue staff or equivalent confirmation are required.</p> <p>■ Meal expenses · Refrain from claiming meal expenses. When unavoidable, only light meals may be covered. However, meetings consisting only of University-affiliated participants are not eligible. <Required documents> ① Invoice or receipt for the light meals ② "Meeting/Conference Report (Form 3) / (他-3) 会議会合開催報告書"</p> <p><Meal cost payment standard></p> <table border="1" data-bbox="443 1693 1358 1823"> <thead> <tr> <th>Meeting type</th> <th>Payment</th> <th>Payment description</th> </tr> </thead> <tbody> <tr> <td>Meetings consisting only of University - affiliated participants</td> <td>×</td> <td></td> </tr> <tr> <td>Meetings including external participants</td> <td>×</td> <td></td> </tr> <tr> <td>When light meals are unavoidable</td> <td>○</td> <td>Up to 1,500 yen per person</td> </tr> </tbody> </table> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>· Submit an invoice or receipt that shows the meal details and number of participants. · If beverages are provided, include the cost within the meal expense. Alcoholic beverages are not permitted. · Do not combine these expenses with other expenses or personal funds. Ensure the total remains within the allowable limit. Up to 1,500 yen per person</p> </div> <p>■ Dealing with meeting/conference expenses Meeting expenses are subject to review by bodies such as the Board of Audit of Japan and the National Tax Agency. To ensure proper internal control, clearly document: Date of the meeting, Name of the meeting, Location, Number of participants, Purpose, Per-person cost, Frequency of meetings. Ensure that expenditures are appropriate and can be explained to third parties, given the public nature of the University.</p>	Meeting type	Payment	Payment description	Meetings consisting only of University - affiliated participants	×		Meetings including external participants	×		When light meals are unavoidable	○	Up to 1,500 yen per person
Meeting type	Payment	Payment description											
Meetings consisting only of University - affiliated participants	×												
Meetings including external participants	×												
When light meals are unavoidable	○	Up to 1,500 yen per person											

(2) Orderer, Required documents, and Other Information

- When outsourcing work to a vendor or entering into a service agreement, the orderer and contractee differ depending on the procurement amount, as shown in the table below. Ensure fairness in selecting vendors (contractors) and appropriateness of the payment amount when placing orders or signing agreements.
- For procurement amounts less than 500,000 yen, the researcher places the order (or executes the contract). Therefore, accountability and accounting responsibility—including liability for indemnification—lie with the researcher.

Procurement Cost refers to the amount claimed per invoice (or the amount received per receipt). However, when multiple items are procured at the same time and the vendor assigns an order receipt number or similar identifier to each individual procurement, and such numbers are indicated on the invoice (or receipt) or the statement of delivery, the amount per order receipt number will be regarded as the Procurement Cost. If you are unsure how to determine the Procurement Cost for your order, please consult the Administrative Office in advance.

Procurement Amount	Orderer	Contractee	Required document
500,000 yen or more and less than 2,000,000 yen	Administrative Office	Executive Dean of Organization for Research Development and Outreach	<ul style="list-style-type: none"> Estimates (from at least two vendors) If estimates can be obtained from only one vendor, submit the 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 Agreement¹ Statement of delivery Invoice Inspection record Documents required for each expense (See pp. 35 and 36)
Less than 500,000 yen	Researcher		<ul style="list-style-type: none"> Statement of delivery Invoice (Receipt) Documents required for each expense (See pp. 35 and 36)

* 1: Service agreements require a legal check by the Legal Section.

The review may take about one week, so please allow sufficient time for consultation.

(3) Flow of Signing a Service Agreement Costing 500,000 yen or More per order (Order Placed 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, submit the Statement of Reasons for Selection (Form 2) / (物-2) 選定理由書. 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, submit the 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 two originals of Service Agreement and send them to the selected vendor.
	Accepting the order	Vendor	Return one executed copy of the Service Agreement to the Administrative Office.
(4) Delivery	Vendor	Deliver the ordered items to the researcher's laboratory or office. Submit the statement of delivery and invoice to the researcher at the time of delivery.	
(5) Receiving Inspection	Researcher/ Administrative Office	Conduct 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, process the payment and remit the amount to the vendor.	

Chapter 3: FAQ

Consumable goods

Q1	Can I use the Individual Research Subsidy to purchase protective cases for items such as personal computers or digital cameras?
A1	If the protective accessories are necessary to protect or carry a personal computer, digital camera, or similar device purchased with the research fund, you may purchase them. Avoid luxury or high-priced items, and keep the total cost around 10,000 yen per set.
Q2	Can I use the Individual Research Subsidy to purchase a multi-device version of computer software?
A2	Yes. If you use multiple devices for your research, you may purchase a multi-device software license. When doing so, indicate on the Expenditure Form that "multiple devices are used for the research."
Q3	I usually purchase books at the KG CO-OP bookstore as personal expenses (salary deduction). How are books purchased at the end of the fiscal year (March) handled?
A3	Books delivered by March 31 but deducted from the April salary cannot be paid from either the research fund for the current fiscal year or that for the next fiscal year. However, books delivered by March 31 may be paid from the research fund for the current fiscal year if one of the following payment methods is used: ① Pay in cash and submit the receipt. ② Request the bookstore to issue an invoice, and submit the invoice and statement of delivery. *Salary deduction must be temporarily suspended. Please contact the CO-OP for details. *For subscription books, only the March portion may be paid in cash.

Research travel expenses

Q4	What documents are required to pay research travel expenses with the Individual Research Subsidy?													
A4	<p>The table below shows the documents required for each travel purpose (with examples).</p> <p>*For details on procedures, conditions for using air travel and accommodation, and requirements for each document, be sure to check pp. 22–27. Additional documents are required when using a package tour, requesting reimbursement for railway/bus fares after an overseas trip, or using a taxi/rental car for unavoidable reasons.</p> <p>[How to read the table]</p> <p>The conditions are categorized by : Destinations (domestic/overseas), Travel purposes, Whether air travel in used, and Whether overnight stays are included. Find the row that matches your travel conditions and prepare all documents marked with ✓.</p>													
Travel purpose (research activity)		Travel by air	Overnight stays	Expenditure Form / 支出控單票	[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, 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, 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, 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 materials distributed on the conference day	
	Attendance at an academic conference and performing field work	Included	Included	✓	✓	✓	✓		✓	✓	✓	✓	Name tag, handout, 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)	

Compensation for Work or Service

Q8	If I ask an acquaintance (not an agency) to proofread an English manuscript, how can I pay for the work?
A8	You may pay the compensation as remuneration. Submit the “Remuneration Bill (Form 1) / (報-1) 報酬料金請求書” together with a copy of part of the manuscript you requested to be proofread (e.g., the first and last pages, the table of contents). However, compensation cannot be paid to employees of Kwasei Gakuin University whose primary duties are 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	Yes. If their attendance is necessary to proceed with the applicant’s research project, such fees and related travel expenses may be covered by the Individual Research Subsidy. However, because the Subsidy is provided individually to support each researcher’s own research project, expenses cannot be paid if the purpose of the collaborator’s attendance is to present their own research findings.

Q10	If I attend an academic conference to collect information without giving a presentation, can the Individual Research Subsidy cover the conference fee (and related travel expenses)?
A10	Yes. If the attendance is necessary to proceed with the research project of the Individual Research Subsidy, the conference fee and related travel expenses may be covered regardless of whether the applicant gives a presentation. Note that research collaborators are regarded as providing research assistance (e.g., information collection). Therefore, if their purpose is to present their own research findings, expenses for them cannot be covered by the applicant’s Individual Research Subsidy.

Q11	If the payment deadline for a conference to be held in May of the next fiscal year is March 31, can I pay the fee with the Individual Research Subsidy for the current fiscal year?
A11	No. Even if the payment deadline falls within the current fiscal year, conference fees for conferences held in the next fiscal year must be paid from the Individual Research Subsidy for the next fiscal year. Please make an out-of-pocket payment within the current fiscal year and keep the receipt. By submitting the receipt together with documents indicating that the payment deadline was within the current fiscal year, you will be reimbursed from the Individual Research Subsidy for the next fiscal year.

Annual subscriptions

Q12	Can I pay an annual subscription fee for an academic journal whose subscription period does not follow the fiscal year (April–March) with the Individual Research Subsidy for the current fiscal year?
A12	Yes. If the payment is made at the same time every year, the subscription fee may be paid from the Individual Research Subsidy in the fiscal year in which the payment occurs. If you make a lump-sum payment for several years’ subscription to a research journal, only the portion corresponding to one year will be calculated proportionally and may be paid from the Individual Research Subsidy. The subscription fees for the subsequent years must be paid personally.

Q13	I would like to pay the full amount of a three-year subscription with the Individual Research Subsidy for the current fiscal year. Is this possible?
A13	No. Because the Individual Research Subsidy is provided on a fiscal-year basis, only one year’s subscription fee may be paid from the Subsidy for the current fiscal year.

Q 14	When I purchased a computer, it came with only a six-month warranty, so I added an optional warranty. Can this optional warranty be paid from the Individual Research Subsidy?
A 14	Only the portion corresponding to one year from the date of purchase may be calculated proportionally and paid from the Individual Research Subsidy. The cost for the second year and after must be paid personally. If the computer originally came with a six-month warranty, only the additional six-month portion of the optional warranty may be paid from the Individual Research Subsidy.

Q 15	If I purchase computer software with a multi-year license, can the full amount be paid from the Individual Research Subsidy for the current fiscal year?
A 15	If you purchase software with a multi-year license that is not the minimum contract period, only the portion corresponding to one year will be calculated proportionally and may be paid from the Individual Research Subsidy. The cost for the second year and after must be paid personally. For the purchase of a perpetual license, please consult the Administrative Office in advance.

Q 16	Can I purchase a software license of indefinite duration (e.g., a perpetual license) with the subsidy?
A 16	In principle, software licenses may be paid from the Individual Research Subsidy when the research period covered by the Subsidy coincides or overlaps with the term of the software license agreement. However, for an outright purchase license (perpetual license)—which grants the right to use the software indefinitely—the full cost may be paid from the Subsidy as long as the software is used within the research period of the relevant fiscal year. If, in addition to purchasing a perpetual license, you subscribe to software support services (e.g., version upgrades), only the portion corresponding to the fiscal year in which the services are received may be paid from the Subsidy, even if the support service contract spans multiple years.

Books

Q 17	Can the publication cost of a book scheduled to be put on the market be paid from the Individual Research Subsidy?
A 17	Yes. The publication cost may be paid from the Individual Research Subsidy if both of the following conditions are met: ① The book is necessary to publish the findings of the research project supported by the Individual Research Subsidy, and ② No royalty is provided under the publication agreement. In addition to the invoice (receipt) and statement of delivery, submit a copy of the publication agreement with the publishing company that clearly states the terms regarding royalties. If the invoice does not specify the title of the book, submit another document that indicates the title. Printed materials are subject to inspection at the time of delivery. The deliverables (or part of them if the quantity is large) will be inspected. In addition, printing costs for reports prepared as research outputs may also be paid from the Individual Research Subsidy.

Q 18	Can I use the Individual Research Subsidy to pay the cost of purchasing books or other research deliverables to send to research collaborators and others who assisted with the research activities?
A 18	Yes, such costs may 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 (*However, it is allowed to use the Individual Research Subsidy to pay such costs after deducting the amount equal to the royalty), and ③ The deliverables are not merely gifts, but are provided for the purpose of sharing knowledge and information and reporting to the recipients, and the recipients' names, affiliations, and their relationship with the research activities— (the fact that the receivers, including the participants of the investigations, supported the research activities) are clearly identifiable. [Required documents] · Sending address list · The names and organizations of the receivers and any material showing the receivers' relationships with the research activities (the fact that the receivers, including the participants in the investigations, support the research activities) · Invoice (receipt) · Statement of delivery · A photocopy of the agreement with the publishing company stating the terms of royalties · A photo showing all the research deliverables to be sent, such as books (Used for inspection) *If it is difficult to take a photo of the research deliverables due to direct sending from the publisher or any other reasons, please contact the Administrative Office in advance.

Communication Expenses

Q 19	Can I use the Individual Research Subsidy to pay for SIM cards whose price includes communication expenses?
A 19	<p>Yes. If the purpose of using the SIM card in your research is clearly explained and official use and private use can be distinguished, the cost may be paid from the Individual Research Subsidy. Prepare a written explanation and consult the Administrative Office. However, depending on the type of SIM card, part of the cost may not be covered, as follows:</p> <p>①SIM cards with no data limit but with a fixed usable period Example: A SIM card usable for two years with no data limit → Only the portion corresponding to one year may be paid.</p> <p>②SIM cards with a data limit (including those with a maximum usable period) Example: A SIM card usable for up to two years with a data limit of 120 GB → The entire amount may be paid only if all data is used within the current fiscal year</p>

Others (Related to Payments)

Q20	If I make an out-of-pocket payment by bank transfer (ATM), what document should I submit instead of a receipt issued by the vendor?
A20	Submit the transaction statement issued by the ATM. Bank transfer fees may be included in the total amount and paid from the Individual Research Subsidy.

Q21	Can I use the Individual Research Subsidy to order business cards?
A21	Yes. If the business cards are necessary for your research activities, the cost may be paid from the Individual Research Subsidy. As with other goods, the physical items are subject to inspection.

Q22	Can I use the Individual Research Subsidy to pay for installation/configuration, maintenance, repair, customer support, or warranty for information-communication devices including personal computers?
A22	Repair fees for such devices may be paid from the Individual Research Subsidy. Maintenance fees, customer-support fees, and warranty fees may be paid for one year from the date of purchase. For installation and configuration costs, consult the Administrative Office in advance.

Q23	Can moving expenses upon retirement be covered?
A23	No, moving costs cannot be covered.

Q24	Can I combine the Individual Research Subsidy with other research funds to pay for expenses related to an outsourced survey?
A24	Yes, but only if certain conditions met. 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] -> [FY2026 Manual for Individual Research Subsidy].

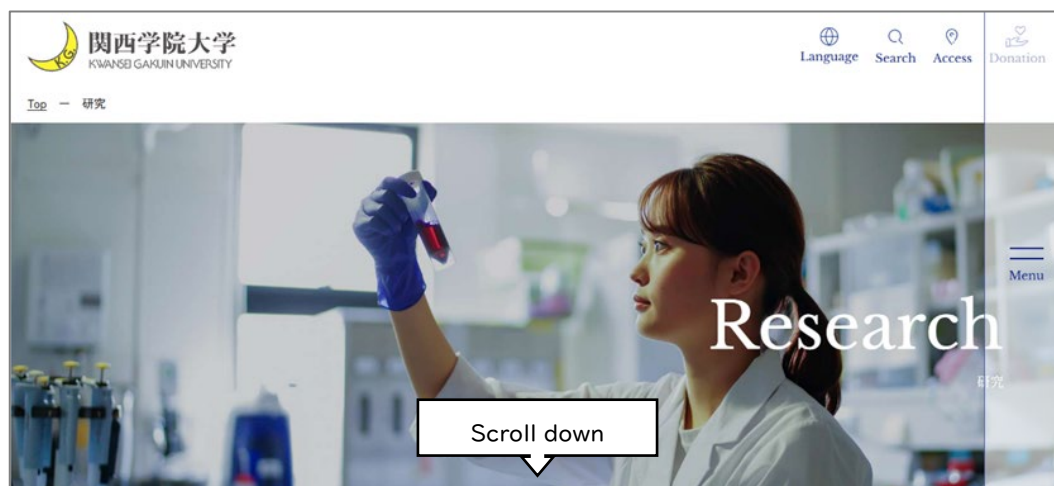
■ Organization for Research Development and Outreach website

(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>)



学内研究支援情報	研究支援制度の整備と運営 →	学内研究支援制度 →
	経理様式・経理マニュアル Accounting form・Manual →	研究員等 →
		Menu

Click [経理様式・経理マニュアル/Accounting form・Manual]

Application Form for Research Trip

【旅-3】

※Please select research fund at "Research Fund Selection" column.

※Fill in the thick-flame.

Application Date	9 / 28 / 20xx	<input type="checkbox"/> Advance Disbursement Needed	※Fill in case of the departure from a place other than your work place or home.	
Research Fund Selection	Individual Research Subsidy / Individual Research Assisting Subsidy		Please select the first, which research fund	
For KAKENHI	Research Category :	Project Number :		
Academic Dean	Department・Position:	Principal (or Co) Investigator	Department・Position:	School of ○○・Professor Shingetsu Hanako
	Name: ○○学部長	Seal	Applicant	Department・Position: School of ○○・Professor Uegahara Kazeko Name: Uegahara Kazeko ID: 12345678
Place of Departure	Home		The applicant should apply to the Dean.	
Destination	Toyama University Gohuku Campus (Nearest station : Toyama chihou tetsudo Daigakumae eki)			
Purpose	Participate in the △△ Conference in 20xx			
Schedule	20xx / 9 / 30 ~ 20xx / 9 / 30			
Reason for Extra Hotel Nights	<input type="checkbox"/> The departure time is earlier than 7:30 am from Osaka. <input type="checkbox"/> The arrival time is later than 10:30 pm to Osaka. <input type="checkbox"/> Other Reason : Due to () stay the day (<input type="checkbox"/> before・ <input type="checkbox"/> after)			

<Route>

※Fill in the the bold sections. Attach "(Form-7)Overseas Research Detailed Schedule" for an overseas trip.

Date (YYYY/MM/DD)	Transportation	Departure	via	Arrival (Station)	Fare	
					Fare	Limited Express
20xx/9/30	<input checked="" type="checkbox"/> Train <input type="checkbox"/> Air Plane <input type="checkbox"/> Bus <input type="checkbox"/> Green Car Fare Unnecessary			Umeda		
20xx/9/30	<input checked="" type="checkbox"/> Train <input type="checkbox"/> Air Plane <input type="checkbox"/> Bus <input checked="" type="checkbox"/> Green Car Fare Unnecessary	Osaka	Tsuruga	Toyama		
20xx/9/30	<input checked="" type="checkbox"/> Train <input type="checkbox"/> Air Plane <input type="checkbox"/> Bus <input type="checkbox"/> Green Car Fare Unnecessary	Toyama		Daigakumae		
20xx/10/2	<input checked="" type="checkbox"/> Train <input type="checkbox"/> Air Plane <input type="checkbox"/> Bus <input type="checkbox"/> Green Car Fare Unnecessary	Daigakumae		Toyama		
20xx/10/2	<input checked="" type="checkbox"/> Train <input type="checkbox"/> Air Plane <input type="checkbox"/> Bus <input checked="" type="checkbox"/> Green Car Fare Unnecessary	Toyama	Tsuruga	Osaka		
20xx/10/2	<input checked="" type="checkbox"/> Train <input type="checkbox"/> Air Plane <input type="checkbox"/> Bus <input type="checkbox"/> Green Car Fare Unnecessary	Umeda		Nishinomiya kitaguchi		
Sub total						
Total ①/ JPY						

※Green cars are available only for trip by conventional lines, excluding "Shinkansen".

※Green cars and express trains are available only for trip over 100km.

Per Diem	<input checked="" type="checkbox"/> whole day <input type="checkbox"/> half day <input type="checkbox"/> none	Accommodation	<input checked="" type="checkbox"/> flat rate <input type="checkbox"/> actual expense <input type="checkbox"/> none	Sub Total② / JPY	
Number of Days	Flat Rate	Sub Total	Number of Days	Flat Rate	Sub Total
3			2		
Taxi, etc. ※Attach receipts.		Meal Allowance	※For Overseas trip <input type="checkbox"/> none	Subtotal③ / JPY	
		Number of Days	Flat Rate	Sub Total	
Application Total (①+②+③)				Disbursement / JPY	
Other				Other /JPY	
Note					

<Bank Account(Student)> *To be completed by the applicant. The faculty member will transfer to the registered secondary bank account.

<input type="checkbox"/> My account is not registered to KGU.			
Bank	If you have not registered your bank account to KGU (e.g., students on a business trip for the first time), please complete this section. Please note that registering a bank account requires additional procedures.		Branch No.
Kana Letter			Account Number
Account Holder			
<input checked="" type="checkbox"/> My account is already registered to KGU.			

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)

Application Form for Research Trip

【旅-3】

※Please select research fund at "Research Fund Selection"
 ※Fill in the thick-frame.

Select this option if the business trip involves multiple research purposes and reimbursement will be requested for each purpose.

Application Date	9 / 28 / 20	
Research Fund Selection	Use multiple research funds	Name of the fund, company: KAKENHI (C) / Collaborative Special Research Subsidy
For KAKENHI	Research Category :	Project Number :
Academic Dean	Department*Position:	Principal (or Co) Investigator
	Name: ○○学部長 関学 力	Name: Shingetsu Hanako
		Applicant
		Department*Position: School of ○○*Professor Name: Uegahara Kazeko ID: 12345678
Place of Departure	Home ※Fill in in case of the departure from a place other than your work place or home	
Destination	Tokyo Marunouchi Campus / ○○ company (Nagoya)	
Purpose	KAKENHI discussion / Joint Experiment at XX Company	
Schedule	20xx / 9 / 30 ~ 20xx / 10 / 1	
Reason for Extra Hotel Nights	<input type="checkbox"/> The departure time is earlier than 7:30 am from Osaka. <input type="checkbox"/> The arrival time is later than 10:30 pm to Osaka. <input type="checkbox"/> Other Reason : Due to () stay the day (<input type="checkbox"/> before • <input type="checkbox"/> after)	

<Route>

※Fill in the the bold sections. Attach "(Form-7)Overseas Research Detailed Schedule" for an overseas trip.

Date (YYYY/MM/DD)	Transportation	Departure (Station)	via	Arrival (Station)	Fare	
					Fare	Limited Express
20xx/9/30	<input checked="" type="checkbox"/> Train <input type="checkbox"/> Air Plane <input type="checkbox"/> Bus <input type="checkbox"/> Green Car Fare Unnecessary	Nishinomiya kitaguchi		Tokyo		
20xx/10/1	<input checked="" type="checkbox"/> Train <input type="checkbox"/> Air Plane <input type="checkbox"/> Bus <input checked="" type="checkbox"/> Green Car Fare H			Nagoya		

• If a single business trip includes multiple research purposes, please list all route on one (Form-3) Application Form for Research Trip. Do not submit a separate (Form-3) Application Form for Research Trip for each research purpose.

• Please consult the office on how to separate your schedule.
 (e.g.) The travel expenses from Nishinomiya-Kitaguchi to Tokyo and the per diem for the first day are reimbursed by KAKENHI.
 The accommodation in Tokyo, the travel expenses from Tokyo to Nishinomiya-Kitaguchi via Nagoya, and the per diem for the second day are reimbursed by the Collaborative Special Research Subsidy.

*For information on how to separate your schedule, please refer to the FAQ on research travel expenses in the Manual for Individual Research Subsidy.

※Green cars are available only for trip by conventional lines, excluding "Shinkansen".

※Green cars and express trains are available only for trip over 100km.

Per Diem <input checked="" type="checkbox"/> whole day <input type="checkbox"/> half day <input type="checkbox"/> none	Accommodation <input checked="" type="checkbox"/> flat rate <input type="checkbox"/> actual expense <input type="checkbox"/> none	Sub Total② / JPY	
Number of Days	Flat Rate	Sub Total	
2			
Taxi, etc.	Meal Allowance ※For Overseas trip <input type="checkbox"/> none	Subtotal③ / JPY	
※Attach receipts.	Number of Days	Flat Rate	Sub Total
Application Total (①+②+③)	Disbursement / JPY		
Other	Other / JPY		
Note			

<Bank Account(Student)> *To be completed by the applicant. The faculty member will transfer to the registered secondary bank account.

<input type="checkbox"/> My account is not registered to KGU.			
Bank	Branch	(Branch/Sub-Branch)	Branch No
Kana Letter	Type of Deposit		Account Number
Account Holder	<input type="checkbox"/> Ordinary <input type="checkbox"/> Current		
<input checked="" type="checkbox"/> My account is already registered to KGU.			

【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 風子
従事者	※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 所属・氏名 <input type="checkbox"/> 〇〇研究科 <input type="checkbox"/> 専攻 関学 光					
執行予算	〇〇研究費 (新月教授) If you do not belong to any of the institutions or organizations, please fill in only your name.					
業務内容	※可能な限り詳細に記入すること 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	関西学院大学 神戸三田キャンパス <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 研究室					
従事年度	20〇〇 年度 If you work at multiple locations (e.g., fieldwork), please fill in your primary workplace.					
従事期間	20〇〇 年 5 月 15 日 ~ 20〇〇 年 〇 月 〇 日					
従事予定	※該当する方を○で囲むこと 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6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) 2,500 円 ※2,000円以上の場合は「その他」欄に理由を記載		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。			
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 <input type="checkbox"/> 日本学術振興会特別研究員 <input type="checkbox"/> その他		If the hourly pay is 2,000 yen or more, please submit a document to explain the reason.			
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主である一方で、その使用には経験と専門的な知識が必要である。関学翼兵は〇〇において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

※氏名が印字済みの場合は署名(サイン)または押印してください。

依頼者	氏名(卓書※)	新月 風子	新印
従事者	住所	〒 669 - 〇〇〇〇 兵庫県三田市〇〇〇〇	
	メールアドレス	〇〇〇〇@kwansei.ac.jp	
	電話番号	655	
	氏名(卓書※)	関学 光	関印
確認者	所属・職	研究推進社会連携機構事務部長	
	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。

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.

Format revised as of April 2026

【謝-2】

Work Schedule and Transfer Application Form

1 MM 20xx YYYY Name: _____

day	work content	start and finish time	break	attended	day	work content	start and finish time	break	attended
1	<NOTICE> Start and Finish Time 1. Within 8 hours per day 2. If the working time exceeds 6 hours, a break of at least 45 minutes must be provided. 3. Within 40 hours per week 4. One day off must be provided per week.				17	Organizing research materials	10:00		6:00
2					18				
3					19				
4					20	Organizing research materials	9:00 ~ 11:30	~	2:30
5					21	Please fill in any leave during working hours, including break time and classes.			7:30
6					22				12:00 ~ 13:00
7	Experimental assistance	17:00 ~ 19:00	~	2:00	23		17:45 ~ 12:00	~ 12:45	7:00
8				7:00	24				
16	<Notice> Withholding Tax In principle, withholding tax is required. ①The continuous work period is two months or less. ②The daily payment is less than 9,800 yen ③The 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.				<Base wage> The standard rate should be at least the minimum rate determined by the national government. *It is not allowed to base the wage only on age. *If the hourly pay is 2,000 yen or more, submit a document to explain the reason. *Make sure that the wage is not below the minimum rate.				
[Requirement for Withholding tax] withholding tax <input checked="" type="checkbox"/> payment needed <small>*Enter "1" in one of the boxes. Regarding the withholding tax, see ① below.</small> <input type="checkbox"/> payment not needed					total hourly pay 1,200 yen attendance total 32:00 38,400 yen				
Net taxable amount 38,400 ...① Withholding Tax 1,176 ...②(①×tax rate) Post tax 37,224 ...①-②					Specific work content Must be filled in by the worker Experimental assistance Assisted with equipment control and related tasks in ○ measurement experiments Enter date: Enter date of ○ measurement experiments Organizing research materials: Searched for research materials related to ○ and filed each document				

4 Traffic Expense Application Form

means of transportation	section	fare(round-trip)
JR	Takaraduka ~ Shin Sanda	660
Shinkai Bus	Shin Sanda ~ Gakuen 3 Tyome	640
sub-total③		1,300
the number of the work days④		6
total⑤(③x④)		7,800

<Traffic Expense>
When applying for transportation expenses, please fill in the means of transportation, section, fare(round-trip).

As my work content is as above, please transfer the money to the designated bank account.

address 1 MM 30 DD, 20xx YYYY
〒 111 - 1111
Hyogo-ken, Takaraduka-shi, ○○○1-2-34-501
☎ 079 - 565 - 9052
E-mail @

name in Katakana カングク ツバサ seal or sig.
Name(worker) Kingaku Tsubasa 3
DOB 12 MM 31 DD, 20xx YYY () F)
Department/Faculty Kwansai gakuin university Graduate School of ○○
ID number ●●●●●●●●

[Bank Account]
 Transfer the money to the account below, which is not registered to KGU.
 Mitsuimitomo Bank Koto Branch(Branch code 376)
 (Savings Current) Account Number 9876543
 Account Holder (in Katakana) カングク ツバサ
 My account has already been registered to KGU. For revision, the worker's inkan or signature is required.

[Type of Research] Individual Research
 Individual Research Assisting
 Individual Special Research Commissioned Research
 KAKENHI Indirect Expense Collaborative Special Resea
 Donated Fund Research () Collaborative Research
 Other () Laboratory funds

I hereby certify that all the data entered above are true.
Hirer (researcher) 新月 花子 6 seal or sig.

[Note]
 1) Wages based on hourly rate shall be handled by this form.
 2) Please fill in the work content and work hours on a daily basis.
 3) Please keep a photocopy of this form.
 4) Research office or Audit office may make inquiries about the application.
 5) The personal information on this form will not be used for any purpose other than payment and audit.
 6) Resident individual who is applicable to all of the three conditions below, payment of the withholding tax is not necessary.
 ①Successive work period is calculated within two months.
 ②Payment(daily basis) is smaller than ¥9,800.
 ③No other employment such as TA, RA and LA exists.

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	印
	所属・学生番号 または個人コード: 〇〇学部・●●●●●●●●●●	*氏名: 関学 翼	
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		

Please enter the location of the duties.

※氏名が印字済みの場合は署名(サイン)または押印してください。

<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
小計(A)		540

Please enter the route and transportation expenses for each work location.

<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	
実施場所		①				②			③		
日	11	12	13	14	15	16	17	18	19	20	
実施場所					②						
日	21	22	23	24	25	26	27	28	29	30	31
実施場所									③		③

Please select items ①-③ from the pull-down menu for each date and work location.

The hire must confirm all contents and fill in their name.
If the name is already printed, please sign or affix your inkan.

実施場所①出勤日数(a) 1

実施場所②出勤日数(b) 2

実施場所③出勤日数(c) 3

総支給額(aA+bB+cC) 4900 円

記載のとおり相違ありません。 ※氏名が印字済みの場合は署名(サイン)または押印してください。

依頼者(研究者)

新月 花子

Example of completed form: Reward for Research Participants Transfer Application Form (Form 1) / (被-1) 被験者協力金振込依頼書

Example of		Compensation of experiment participation Bill					
Kwansei Gakuin University [Name of Hirer (researcher)]		May 11, 20XX (〒 662 - 0000)					
To Hanako Shingetsu	Address	XX-XX Chuo-ku, Kobe City					
		TEL 0798 - 12 - 3456					
	Name in Japanese (katakana)	ツバサ サンダ					
	Name (block letters)	Tsubasa Sanda					
	Signature	Tsubasa Sanda (Sanda Seal)					
¥ 2,000- (A)	Department/ID:	School/Faculty of XXXXX, YYYYY University					
<p>I received an explanation of the experimental description and amount of a compensation in advance, and I agreed, then I participated in the experiment/survey. Please transfer the compensation for research participants (A) to the following bank account.</p> <table border="1"> <tr> <td>Date of participate</td> <td>May 10, 20XX</td> </tr> <tr> <td>Content of experiment/survey</td> <td>Please describe the specific content. e.g. Participateing the experiment on XXXX, etc.</td> </tr> </table> <p>Please transfer the amount entered above into the bank account below.</p> <p><input checked="" type="checkbox"/> A bank account that has not been registered to Kwansei Gakuin University. (Please enter the information of a bank account under your own name.)</p> <p>Sumitomo Mitsui Bank Koto Branch (Branch code: 376) (<input checked="" type="checkbox"/> Savings <input type="checkbox"/> Current) Account number: 1234567 Account holder name (in Japanese in katakana): ツバサ サンダ</p> <p><input type="checkbox"/> A bank account registered to Kwansei Gakuin University</p> <p>I hereby approve that all the data entered in this form are true. After confirming the amounts and contents, sign your name. Hanako Shingetsu</p> <p><small>* The personal information obtained from this form will be used only for the purpose intended by this form. * The hirer must hand a copy of this form to the participants.</small></p>				Date of participate	May 10, 20XX	Content of experiment/survey	Please describe the specific content. e.g. Participateing the experiment on XXXX, etc.
Date of participate	May 10, 20XX						
Content of experiment/survey	Please describe the specific content. e.g. Participateing the experiment on XXXX, etc.						

Example of completed form: Receipt (Form 2) / (被-2) 受取書

【被-2】	
年 月 日	
20XX Year May Month 2 Day	
受取書/Receipt	
関西学院大学 殿 / To Kwansei Gakuin University	
連絡先/ TEL or E-mail: sanda-tsubasa@koc.ac.jp	
氏名/ Name: Tsubasa Sanda	印/Signature or Seal
<small>※氏名が印字済みの場合は署名(サイン)または押印してください。 ※ If your name is already printed, please sign or stamp it.</small>	
<p>月 日の実験・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。協力費用として、下記物品を確かに受け取りました。 I received an explanation of the experimental description and the amount of a reward in advance, and I agreed, then I participated in the experiment/survey on May / 1 . (Month) (Day)</p> <p>I have received the following item as the compensation of experiment participation.</p>	
<input checked="" type="checkbox"/> 図書/ Gift Card <input type="checkbox"/> QUOカード <input type="checkbox"/> その他/ Other) 1,000 円/Yen

【報-2】

Remuneration Bill (honorarium + travel expenses)

Kwansei Gakuin University
[Name of Hirer (researcher)]
To **Shingetsu Hanako**

5 / 2 , 20XX
(〒 662 - 0000)
Nobe-shi Tyuo-ku △△-〇〇

(e.x.)In the case of residence	
Net amount	Net taxable amount
¥5,000	¥5,568
¥10,000	¥11,137
¥20,000	¥22,274

L 0798 - 12 - 3456
サンダ ツバサ
Sanda Tsubasa Seal

(Date of birth: 12 / 12, 1990)
D: △△ University, Faculty of 〇〇

Net taxable amount × 10.21% (for residents)
*For non-residents: 20.42%

Net taxable amount ¥ **58,220** withholding tax ¥ **5,944** (B)

Date of the work	1・2 5 , 20xx
Work content	Gave a speech at the XX Workshop

Please transfer the amount entered above into the bank account below. (Please fill in the specific content. (e.g.) English review of a paper for a conference (A4 〇〇 pages))

A bank account that has not been registered to Kwansei Gakuin University (Please enter the information of a bank account under your own name.)

Mitsui Sumitomo Bank Koto Branch (Branch code: 376)

(Savings Current) Account number 1234567 Account holder name (in Japanese in katakana): サンダ ツバサ

A bank account registered to Kwansei Gakuin University

I hereby approve that all the data entered in this form are true.

Please sign after reviewing the amount and content. **Shingetsu Hanako**

* The personal information obtained from this form will be used for the purpose intended by this form.
* The hirer must hand a copy of this form to the worker.

..... Honorarium + Travel expenses calculation section

Research trip destination	Kwansei Gakuin University, Uegahara Campus						
Schedule	MM DD, YYYY	Place of departure	Via		Place of arrival		
	1 - 5 - 20xx	Nagoya			Nishinomiya Uegahara Campus		
	2 - 5 - 20xx	Nishinomiya Uegahara Campus			Nagoya		
Modes of transportation	Section	Train fare			Bus/ship fares, etc.	Air fare	Total
		Fare	Limited express/express fares	'Green' car charges (excluding Shinkansen bullet trains)			
JR	Nagoya~Osaka						7,080
Hankyu Dentetsu	Osaka Umeda~Kotoen						280
Hankyu Dentetsu	Kotoen~Osaka Umeda						280
JR	Osaka~Nagoya						7,080
Total							14,720
Other transportation expenses (To be paid on an actual amount basis.)	Accommodation (lodging/staying) fees (can be paid on an actual amount basis.)				Total travel expenses (a + b + c)		
b	Fixed amount	×	No. of days	=	c		
	13,500		1		13,500	28,220	
Amount of wages/honorarium						Total of honorarium and travel expenses (a + b + c + d) = (A)	
30,000 d						58,220	

[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. 610035)

E-mail: gakunai@kwansei.ac.jp