
KWANSEI GAKUIN UNIVERSITY

FY2020 Manual for Individual Research Subsidy

(Date of Issue: April 1, 2020)



Organization for Research Development and Outreach
Finance Department

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<In this Manual, “Individual Research Subsidy and Individual Research Assisting Subsidy” is referred to as “Individual Research Subsidy,” “Conference Travel Expenses and Conference Travel Subsidy” as “Travel Expenses,” and “Organization for Research Development and Outreach” as “the Administrative Office”.>

<Major Changes in FY2020>

[Changes in rules]

1. Regulations governing research travel expenses .

Effective FY2020, all research travel expenses will be governed by the Kwansei Gakuin Travel Expenses Regulations. Research travel expenses incurred by those whose position is not subject to the said regulations will be governed by the Research Trips Funding Standard (revised in April 2020.) Regarding international research travel expenses, meal costs will now be funded.

[Changes in operation of the Administrative Office]

1. Effective FY2020, Research Fund and Conference Travel Expenses have been integrated to provide 580,000 yen annually as Individual Research Subsidy, while the maximum amount that can be rolled over to the next fiscal year remains the same as FY2019 and will be 120,000 yen. However, the annual amount of Individual Research Subsidy for Fixed-term Instructors B/C/D will be 355,000 yen, no portion of which can be rolled over to the next fiscal year. Individual Research Subsidy for Special Fixed-term Professors will be provided pursuant to the Regulations on Special Fixed-term Professors as it was before.

The Educational Research Subsidy and the Conference Travel Subsidy have been merged to become the Individual Research Assisting Subsidy, which will be provided in the annual amount of 355,000 yen, except for Contract Assistants, who will receive 284,000 yen a year. The Individual Research Assisting Subsidy is not allowed to be rolled over to the next fiscal year.

2. Purchase of items costing 500,000 yen or more per deal (For details, see pp. 15 and 27.)

The integration of Research Fund and Conference Travel Expenses has enabled some researchers to receive over 500,000 yen yearly as Individual Research Subsidy, depending on the position they hold. Accordingly, some of them could purchase items costing 500,000 yen or more per deal. Since an order for such purchase cannot be placed by researchers themselves, but by the Administrative Office, refer to this Manual and contact the Administrative Office in advance should such a need arise.

3. Travel outcome reports in relation to research travel expenses (For details, see p. 16.)

In cases where research travel expenses as part of Individual Research Subsidy have been incurred in solely attending conferences, the rules applied to the old Conference Travel Expenses (Conference Travel Subsidy) will be followed, thereby rendering unnecessary the submission of a Research Trip Report (Record) for Individual Research Subsidy (Form 4) / (旅-4) 出張報告 (記録) 書.

[Other changes]

1. Use of electronic money (For details, see p. 11.)

This updated manual clearly states that use of an electronic settlement service which has the following feature (e.g., PayPay) is not permitted.

- Loyalty points are credited for the purchase of items that can be used to recharge electronic money, but the loyalty points and cash recharges cannot be clearly identified.

2. Gifts as a token of appreciation (For details, see p. 31.)

It has now been clarified in this Manual that “Gifts as a token of appreciation” (Disbursement of goods given to research collaborators as thanks for their cooperation in interviews, etc. at research institutes or facilities outside the University) that fall under the expense category “Others” refer to stationery or similar kinds of items and must not include coupons or the like.

3. Changes in accounting forms

In tandem with amendments specified in the foregoing [Changes in rules], accounting forms have been modified to reflect changes in the handling and names of expense categories.

I. Principles of the Individual Research Subsidy

- Individual Research Subsidy can be used to pay expenses (for consumables, books/reference material, research trips, etc.) directly related to research projects of individual researchers who are Fund/Subsidy recipients.
- The Fund/Subsidy is provided on a single-year basis. The maximum amount that can be rolled over to the fiscal year will be 120,000yen.(only Professor, Associated Professor, Assistant Professor, Full-time Associate Professor of English, Associate Lecturer of English (A.L.E.))
- All equipment, fixtures, and consumables purchased with Individual Research Subsidy belong to Kwansei Gakuin University.
- Individual Research Subsidy recipients must try to spend Individual Research Subsidy effectively so that they can achieve maximum effect at minimum cost.
- It is difficult to determine the appropriate scope of research cost in a uniform manner as circumstances differ between research projects. Thus, Individual Research Subsidy must be used according to the characteristics of each research project, such as its research theme, methodology and environment.
- Keep in mind that Individual Research Subsidy is financed by payments from sources such as students and national subsidies.
- Each recipient must assume responsibility for use of Individual Research Subsidy in a way that is fully accountable to third parties.
- The Administrative Office may review whether to approve disbursements at a meeting, etc.
- The Individual Research Subsidy cannot be used to pay expenses for educational purposes such as those required for giving classes or seminars.

II. Eligible Individuals and Amounts to be provided

Individuals eligible to receive Individual Research Subsidy and the amounts to be provided are listed below. <See the “Guidebook for Research Support Systems / 研究関連諸制度ガイドブック2020” provided separately.>

[Individual Research Subsidy]

Amount: 580,000 yen/year

Eligible individuals: Professor, Associated Professor, Assistant Professor, Special Fixed-term Instructor, Fixed-term Instructor (who is not a working professional), Full-time Associate Professor of English, Associate Lecturer of English (A.L.E.), Special Associate Professor of Language

* Fixed-term Instructor B/C/D: 355,000 yen/year

* Special fixed-term Instructor: See “Regulations on Special Fixed-term Professors

[Individual Research Assisting Subsidy]

Amount: 355,000 yen/year

Eligible individuals: Special Contract Instructor, Special Instructor of Language, Full-time Instructor of International Cooperation Education, Full-time Instructor of Language Education (English, Japanese, Chinese, Korean and Spanish), Full-time Instructor of Career Development ,Special Fixed-term Instructors ,Curator of University Museum (Special Contract Instructor), Full-time Associate Professor of Japan-Canada Collaborative Education, Contract Instructor of English, Laboratory Technician, Laboratory Assistant, Contract Assistant

* Contract Assistant: 284,000 yen/year

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

III. To Receive Disbursements from Individual Research Subsidy

1. Application

Submit the items ①–③ by the deadline.

- Deadline: By 16:50 on Monday, April 20, 2020
- Submit to: the online Database of Researchers (<https://db-spiral.kwansei.ac.jp/>). (①, ②)
After entering ① and ②, register for ③ (agreement to designated items is required).
- Documents to be submitted: See below.

[Individuals eligible to receive the Individual Research Subsidy]
① "Application for the Individual Research Subsidy (FY2020)"
② "Report for the Individual Research Subsidy (FY2019)"
③ Confirmation of the Guidelines for Research Activities and the Research Ethics Code

[Individuals eligible to receive the Individual Research Assisting Subsidy]
① "Application for the Individual Research Assisting Subsidy (FY2020)"
② "Report for the Individual Research Assisting Subsidy (FY2019)"
③ Confirmation of the Guidelines for Research Activities and the Research Ethics Code

* If you fail to submit the required items by the deadline, no Individual Research Subsidy for fiscal 2020 will be allocated to you.

- When your application is approved by your school/department office, the "Expenditure Form / 支出依頼票" in which the necessary items are entered will be sent to you by email. You will need to submit this form during the disbursement procedures (when you make a disbursement request).

2. Budget Management and Confirmation of Disbursement Situation

- Individual Research Subsidy will be provided on pay-as-you-go basis.
- Administrative Office manages Individual Research Subsidy budgets.
- For faculty members, payment (Travel Expenses, reimbursements, etc.) will be made to their "secondary bank accounts" registered with the University.
- The disbursement situation can be confirmed through the "Balance Sheet (Kakenhi Pro)" prepared by the Administrative Office (see p.5).

3. Disbursement from Individual Research Subsidy

- Individual Research Subsidy can be used to pay expenses directly related to the research projects supported by the Fund/Subsidy.
- It is difficult to determine the appropriate scope of research cost in a uniform manner as circumstances differ between research projects. Thus, Individual Research Subsidy must be used according to the characteristics of each research project, such as its research theme, methodology and environment.
- Disbursement procedures (required documents) vary according to the expense (see pp. 14–30).
- The Online Ordering System enables you to efficiently complete the process from obtaining estimates for books, electric appliances, stationery and other office supplies to making a disbursement request (see p.13).

4. Disbursement Procedures (Disbursement Request)

- Submit the required documents ①–③ to the Administrative Office each time an expense is incurred.
 - ① "Expenditure Form / 支出依頼票"
 - ② Accounting forms including estimates, invoices (or receipts) and statements of delivery
 - ③ Attached documents according to the expense
 - * All goods and services must undergo receiving inspection before a disbursement request is made. Before making a disbursement request, confirm whether the statement of delivery or a document equivalent to the statement has been stamped with a receiving inspection stamp. Payments which have not received inspection are not covered by Individual Research Subsidy.
 - * Accounting forms are provided on p. 36 onwards.
 - * You can download the accounting forms from the website of the Administrative Office and Outreach or the University's "パブリックフォルダ / Public Folder (bulletin board)".

5. Deadline for Disbursement Procedures (Disbursement Request)

※ Deadline for submitting the “Expenditure Form / 支出依頼票”: **Friday, March 19, 2021** (See p. 6.)

- Submit the required documents for disbursement requests as indicated in 4. Disbursement Procedures (Disbursement Request) by the deadlines shown below.
- If you are unable to submit the required documents by the deadline due to unavoidable circumstances, please contact the Administrative Office.
 - ① The submission deadline for all disbursement requests will be “the last day of the third month after the date when the invoice (or in certain cases, the receipt) is issued.”
 - ② Research travel expenses: the last day of the third month after the date when you return from the trip
 - ③ Wages for part-time work and remuneration: By the end of the month following the month in which part-time work/service takes place
- Even if you make a disbursement request after the deadline, The Individual Research Subsidy may be provided if there are good acceptable reasons. If you are forced to delay your disbursement request for unavoidable reasons, please consult with the Administrative Office.

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

6. Payment of Expenses

- The Administrative Office will pay expenses in accordance with the University's schedule for accounting procedure (see p.6). The date when documents arrive at the Administrative Office will be considered the date of acceptance. If there is any insufficient document or any deficiency, **the date when such deficiency is corrected will be considered the date of acceptance in principle.**
- The Administrative Office will make direct payments to the vendors after receiving the invoices, in principle.
- When you have no choice but to make an out-of-pocket payment on behalf of the Administrative Office, the amount paid will be paid to your bank account based on the receipt (cash-register slip).
- * The Administrative Office (or the Research Funding Accounting Center) may contact you to confirm the details.

7. Report

Submit the following document by the deadline.

- Deadline: By 16:50 on Tuesday, April 20, 2021
- Submit to: The online Database of Researchers (<https://db-spiral.kwansei.ac.jp/>)
- Document to be submitted: See below.

[Individuals eligible to receive the Individual Research Fund]
“Individual Research Fund Progress Report for Fiscal 2020/ 2020 年度個人研究費研究経過(成果)報告書”

[Individuals eligible to receive the Individual Research Assisting Subsidy]
“Individual Research Assisting Subsidy Progress Report for Fiscal 2020 / 2020 年度個人研究補助費研究経過(成果)報告書”

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

8. Confirmation of Disbursement Situation (Balance Sheet)

- Disbursement/management of the Individual Research Subsidy is based on the "Balance Sheet" created by the Administrative Office.
 - The "Balance Sheet" of the Individual Research Subsidy can be confirmed through the online system called "KAKENHI PRO / 科研費プロ" via the university LAN.
 - * You cannot access this online system via networks outside the University.
 - * Despite the name "KAKENHI (Japanese government research funding) PRO," you can confirm the Balance Sheet of the University's Individual Research Subsidy through this online system.
- [Website] <https://kgkaken.kwansei.ac.jp>

[See the screenshots below.]

① Enter your ID and Password used for Kwansei Gakuin University's system.

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

科研費プロ

ユーザID

パスワード

送 信

科研種別選択

処理年度	2020
科研種別	その他 ▼
決 定	

③ Click the tab "帳票出力 / File Output."

④ Select "収支簿 / Balance Sheet" from the drop-down list for "帳票選択 / Select a file," and press the button "検索 / Search."

⑤ To print out the Balance Sheet, check ☒ the box for the relevant Individual Research Subsidy and click "Excel 出力 / Excel Output."

IV. Schedule for Individual Research Subsidy Accounting Procedure

FY2020 Schedule for Accounting Procedure		
	Period to accept required documents	Date of bank transfer
1	By May 1(Fri.)	May 29 (Fri.)
2	May 7 (Thu.)–June 4 (Thu.)	June 30 (Tue.)
3	June 5 (Fri.)–July 3 (Fri.)	July 31 (Fri.)
4	July 6 (Mon.)–July 29 (Wed.)	August 31 (Mon.)
5	July 30 (Thu.)–September 3 (Thu.) (School offices are closed from August 13 to 23 for the summer holidays.)	September 30 (Wed.)
6	September 4 (Fri.)–October 5 (Mon.)	October 30 (Fri.)
7	October 6 (Tue.)–November 5 (Thu.)	November 30 (Mon.)
8	November 6 (Fri.)–December 1 (Tue.)	December 23 (Wed.)
9	December 2 (Wed.)–January 6 (wed.) (School offices are closed from the afternoon of December 24 to January 5 for the year-end & New Year holidays.)	January 29 (Fri.)
10	January 7 (Thu.)–February 2 (Tue.)	February 26 (Fri.)
11	February 3 (Wed.)–March 4 (Thu.)	March 31 (Wed.)
12	March 5 (Fri.)–March 19 (Fri.)	April 30 (Fri.)
* Irrespective of the schedule above, urgent and other special payment cases will be handled separately. * Please consult the Administrative Office beforehand if you need to make disbursement requests on or after March 19 (Fri.).		

V. Scope of Usage

The Individual Research Subsidy can be used to pay the expenses directly related to the research theme and plan in FY2020.

[Disbursement policy]

- The Fund/Subsidy does not cover expenses not directly related to research activities, such as expenses for attending social gatherings and teaching materials.
- The Individual Research Subsidy does not cover expenses for items for personal purposes (e.g., clothes, personal belongings and nonessentials), because they are likely to be regarded as employment income.

<Notes>

- * Purchase only equipment and fixtures that you will start using within FY2020.
- * Purchase only consumables that will be used within FY2020.
- * Avoid spending money inefficiently and making many last-minute purchases at the end of the fiscal year to use up the remaining amount of the Fund/Subsidy.
- * Unless the relationship of the item to your research theme/plan is clear, enter information that clarifies the relationship on the “Expenditure Form /支出依頼票” including its necessity and usage. The Administrative Office may contact you for more information.

VI. Receiving Inspection

<Notes>

- Before making a disbursement request, confirm whether the statement of delivery or a document equivalent to the statement has been stamped with a receiving inspection stamp. Disbursement is not possible without the receiving inspection.
- Receiving inspection stamps are evidence of delivery confirmation, rather than approval of the disbursement from the Individual Research Subsidy.
- If it is difficult to conduct a receiving inspection, or to judge whether goods/services to be purchased with disbursement from the Individual Research Subsidy are subject to receiving inspection, or if you would like to know any other details about receiving inspection, see the “Receiving Inspection Manual / 検収マニュアル” provided separately.

[Inspection Targets]

- All purchased goods including books
- Specific types of services, including services outsourced to vendors and repair, maintenance and inspection of equipment

[Methods/Sites for Receiving Inspection]

- When the vendors stop by one of the sites for receiving inspections
Before the delivery of purchased items, the items are required to be inspected at the site designated at each campus.
 - Nishinomiya Uegahara Campus: Administrative Office, Organization for Research Development and Outreach / Graduate Students Services Building 2
 - Nishinomiya Seiwa Campus: Administrative Office (School of Education Section), Nishinomiya Seiwa Campus / Bldg. 1
 - Kobe-Sanda Campus: Receiving Inspection Counter, Administrative Office, Kobe-Sanda Campus / Bldg. VI
 - Nishinomiya Kitaguchi Campus: Administrative Office, Law School / Nishinomiya Gardens Gate Building 7th Floor
- When researchers (or proxies) bring the purchased items into one of the sites for receiving inspections
After the delivery of purchased items, the items are required to be inspected at such places and administrative offices of their schools, graduate schools and related centers.
- When the purchased items cannot be inspected at the designated sites for receiving inspections due to the properties of the items (only at NUC, KSC and NSC)
Persons in charge of inspections at the site for receiving inspections stated above will visit the researchers' offices or laboratories to conduct receiving inspection.
- When services such as maintenance and inspection of equipment take place at researchers' offices or laboratories (only at NUC, KSC, NSC and NKC)
In principle, persons in charge of inspections will visit the researchers' offices or laboratories to

inspect the services. Before such service takes place, please inform a person in charge of inspections at a relevant site below.

- Nishinomiya Uegahara Campus: Administrative Office, Organization for Research Development and Outreach / Graduate Students Services Building 2
- Nishinomiya Seiwa Campus: Administrative Office, Organization for Research Development and Outreach / Graduate Students Services Building 2
- Kobe-Sanda Campus: Receiving Inspection Counter, Administrative Office, Kobe-Sanda Campus / Bldg. VI
- Nishinomiya Kitaguchi Campus: Administrative Office, Law School / Nishinomiya Gardens Gate Building 7th Floor

VII. Management Principles of Invoices, Receipts and Related Documents

1. About Invoices

- All payments should be made directly to service providers by the Administrative Office based on “invoices.”
- When a payment was paid in advance, the Administrative Office will reimburse the payer based on “receipts.”
 - * For faculty members, reimbursements will be made to their “secondary bank accounts” registered with the University.

[When paying service providers based on “invoices”]

- Required documents: Invoices, statements of delivery, quotes (for payments over 200,000 JPY)
- Required information: The following information should be entered by the service provider in the invoice
 - a) Invoicing date (only for the current fiscal year):
 - b) Invoice issuer's name, address, and seal
 - c) Addressed to: “office or researcher's name + Kwansei Gakuin University”
 - * Different from receipts
 - d) Amount of payment requested
 - e) Purchase details: “item name + unit price + quantity purchased”
 - * If there is no purchase detail in the invoice, please attach a separate list that shows the details.

2. About Receipts (In the Case of Advance Payments)

[When reimbursing advance payments based on “receipts”]

- If the amount of payment is less than JPY 50,000, receipts without an addressee (that meet the conditions a, b, d, and e below) are also treated as valid receipts.
- If the amount of payment is JPY 50,000 or more, please submit receipts with an addressee (that meet all the conditions a- e below).
- Required documents: Receipts, statements of delivery, quotes (for payments over 200,000 JPY)
 - * If a statement of delivery was issued, please submit it together with the receipt.
 - * Please don't cut your receipt; submit the receipt in the condition it was issued.
 - * In the case that you made a purchase from a vendor overseas, please submit a “receipt,” not an “invoice,” since an “invoice” does not necessarily prove completion of payment.
- Required information: The following information should be entered by the service provider in the receipt:
 - a) Date of purchase (only for the current fiscal year)
 - b) Service provider's name, address, and seal
 - c) Addressed to: “Kwansei Gakuin University”
 - * Different from invoices
 - * Please specify the person who made the advance payment in the margin.
 - * For hotel receipts, please address to “Kwansei Gakuin University + your name” to confirm your stay. (If you intend to use the receipt also as a certificate of stay, it must be issued on site.)
 - * In cases of online purchases, credit card payments, conference registration fees, or academic society annual membership fees, where your name is entered on the receipt because of the form of the transaction or the issuer's preference, please submit the receipt as it is.

- d) Amount purchased
- e) Purchase details: "item name + unit price + quantity purchased"
 - * Please provide specific item names rather than general expressions such as "goods."
 - * If there is no purchase detail in the receipt, please attach a separate list showing the details.
 - * If only the product code was entered, please write the product name in the margin.

2.1 Documents Required for Online Purchases

- Receipts and statements of delivery are also required for online purchases.
 - Receipt: * When a receipt can be downloaded on a website by the orderer by himself/herself, please print out and submit the receipt.
 - Statement of delivery: Please submit the statement of delivery that was delivered together with the items ordered (or shipping information or invoice if no statement of delivery was included with the order delivered).
 - * If you cannot submit any of the above (statement of delivery, shipping information or invoice), please notify the person in charge of inspection.
 - * There is no need to submit the order shipment confirmation email since it can be reissued and cannot serve as an alternative document to the statement of delivery.
 - Credit card statement (Required only if the description on the receipt is insufficient or if a receipt is not issued)

<See p. 10 "2.3.1 When Paying by Credit Card.">

<When purchasing from Amazon>

- Receipts and statements of delivery are also required for purchases from Amazon.
- See p. 16 in the "Receiving Inspection Manual / 検収マニュアル" provided separately for procedures regarding inspections of items ordered from Amazon.

– Use of Credit Card –

- Receipt: Please submit receipts issued by Amazon account services.

amazon.co.jp

注文番号 250-9232673-5012632の領収書
このページを印刷してご利用ください。

発行日: 2016年1月15日
注文日: 2015年12月31日
Amazon.co.jp 注文番号: 250-9232673-5012632
合計: ¥ 3,483

2016年1月6日に発送済み

注文商品	価格
3点 エンジン 半田コテチップ SKZ-16	¥
販売: 工具屋のプロ (出品者のプロフィール)	961
コンディション: 新品	
※注文後メーカーより取り寄せとなります。ご注文から発送まで5-6営業日ほど掛かります。メーカー在庫切れの場合は納期が遅れ... 詳細を見る	

お届け先住所:

609-1337
兵庫県 三田市学園2-1
関西学院大学理工学部 研究室

配送方法:
通常配送

商品の小計: ¥ 2,883
配送料・手数料: ¥ 600
合計: ¥ 3,483
この配送分の合計: ¥ 3,483

支払い情報

支払い方法: MasterCard | カード番号の一部:

商品の小計: ¥ 2,883
配送料・手数料: ¥ 600
合計: ¥ 3,483
注文合計: ¥ 3,483

請求先住所:

クレジットカードへの請求 MasterCard(下4けたが): 2016年1月6日: ¥ 3,483

注文の状況を確認するには、注文内容をご覧ください。

- Statement of delivery: Please submit the statement of delivery that was delivered together with the items ordered (or shipping information, invoice, etc. if no statement of delivery was included in the order delivered).
 - * In principle, there is no need to submit credit card statements.
 - * There is no need to submit the order shipment confirmation email since it can be reissued and cannot serve as an alternative document to the statement of delivery.

– Paying at Convenience Stores, Bank Transfers, and Cash on Delivery Schemes –

- Receipts: Amazon will not issue receipts in this case.
Please submit instead documents such as convenience store receipts, bank transfer

statements, or receipts issued by the C.O.D. service provider to prove your payment.

- Statement of delivery: Please submit the statement of delivery that was delivered together with the items ordered (or shipping information or invoice if no statement of delivery was included with the order delivered).

<When paying through PayPal>

- Receipts (emails indicating completion of payment) and statements of delivery are also required when paying through PayPal.

- Receipt: Please submit receipts (emails indicating completion of payment) issued by PayPal.

Sample of a receipt (an email indicating completion of payment)



- Statement of delivery: Please submit the statement of delivery that was delivered together with the items ordered (or shipping information, invoice, etc. if no statement of delivery was included in the order delivered).

* In principle, there is no need to submit credit card statements. (Please see below for reasons.)

* There is no need to submit the order shipment confirmation email since it can be reissued and cannot serve as an alternative document to the statement of delivery.

2.2 When Spending Overseas or Making Foreign Currency Payment

- Please prepare “(他-1) Receipt” in advance and ask the service provider to fill in the purchase date and the purchase amount, and then sign the form at the time of purchase if it is difficult to obtain a receipt.

- When payments were made with cash, please attach receipts for foreign currency purchased before and during the trip. If you cannot submit foreign currency purchase receipts due to unavoidable circumstances, the Administrative Office will use the exchange rate on the purchase date for calculation. In this case, the exchange rate will be rounded to whole numbers. If a purchase was made on non-business days in Japan, the exchange rate on the next business day will be used.

<Reference: Bank of Tokyo-Mitsubishi UFJ Exchange Quotations, T.T.S.>

- In the case of credit card payment, reimbursement will be made in Japanese yen based on the credit card company exchange rate. Please submit the final credit card statement. As the Administrative Office must determine all disbursements in Japanese yen during the current fiscal year, please submit your credit card statement by the document submission deadline. Late submissions will not be processed.

* If you use a currency other than Japanese yen, and are charged in the same currency, please notify the Administrative Office. The Administrative Office will use the exchange rate with Japanese yen on the purchase date for calculation. In this case, the calculated amount will be rounded down to the nearest whole number.

2.3 Additional Information

2.3.1 When Paying by Credit Card

- In principle, there is no need to submit credit card statements. However, in the following situations, a

final credit card statement is required.

- When the statements on receipts are not sufficient, or no receipts are issued in cases of online purchase, etc.
- When paying with currencies other than Japanese yen
- Please make sure that the final credit card statement has the following information: your name, the credit card payment due date, the transaction date, the payee, and the payment amount.
- To receive reimbursements, the recipient must be the primary cardholder, as well as the holder of the payment account (cannot use a family card).

2.3.2 Attention When Using Points

- Purchases of books and consumables (less than 50,000 JPY, excluding PCs and tablets) online and at wholesale stores, as well as purchases of airfares, can be made jointly with points or mileages and can receive reimbursement.

* Only the non-point/mileage part of a payment will be reimbursed.

- The use of points is not allowed for equipment purchases worth over 50,000 JPY.

2.3.3 Use of Electronic Money, Prepaid Cards and Coupons

- In principle, electronic money can be used.
- However, the use of electronic money (electronic payment) that meets the following condition is not allowed.
 - Loyalty points are credited for the purchase of items that can be used to recharge electronic money, but the loyalty points and recharges cannot be clearly identified (e.g., nanaco, IC CO-OP Member's Card, WAON, Pay Pay).
- * If you are not sure whether your electronic card can be used, please consult the Administrative Office beforehand.
- Prepaid cards, coupons or the like (bookstore cards, QUO card, gift certificates, Amazon gift card, iTunes card, etc.) should not be used, since it is difficult to confirm the amount of costs borne by the payer.

2.3.4 Postal Bank Transfer Receipts and Bank Transfer Receipts

- If the purpose of payment (such as "OO academic society attendance fee" and "XX subscription") was not specified in the postal bank or bank transfer statements/receipts, please submit, as alternative, copies of the bank transfer request form, invoices, bank payment notices, and other documents that can specify your purchase details.

VIII. Ownership, Maintenance, Storage and Disposal of Equipment, Devices and Other Items Purchased with the Individual Research Subsidy

1. Ownership, Maintenance and Storage

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

2. Asset Registration (registration of equipment and fixtures)

- Purchased equipment, devices and other items costing 50,000 yen or more (plus all types of personal computers [including tablets] and LCDs costing less than 50,000 yen) are registered as assets at the administrative office of your school or related center. Make sure to affix the registration number stickers to the relevant items issued by the administrative office of your school or related center.
- These items are subject to random inspection each fiscal year.
- Equipment, devices and the like purchased during international travels (including studying abroad) must be registered as assets. Make sure to bring them when you return to Japan.

All types of personal computers*1 including tablets*2 costing less than 50,000 yen:

→ Registered as "Equipment" ⇒ Equipment number stickers are affixed.

Equipment, devices and the like costing from 50,000 yen to less than 200,000 yen:

→ Registered as "Equipment" ⇒ Equipment number stickers are affixed.

Equipment, devices and the like costing 200,000 yen or more:

→ Registered as "Fixture" ⇒ Fixture number stickers are affixed.

*1: Personal computers include:

- Desktop PCs (including those whose tower and LCD are purchased separately)
- Laptops

[Do not include]: Computer parts and accessories (internal hard drives, batteries, etc.)

*2: Tablets include:

- Touch screen terminals such as iPad, Surface, ARROWS and Nexus

[Do not include]: Electronic book readers (Kindle, Kobo, etc.)

3. Transfer and Disposal

- In principle, it is not allowable to dispose of any "Equipment" in less than 5 years from the date of purchase, or dispose of any "Fixtures" in less than 10 years (in less than 5 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 with the administrative office of your school or related center.
- When the disposal of equipment, devices and the like purchased with the Fund/Subsidy is approved, the disposal fee can be disbursed from the Fund/Subsidy.
 - * Please submit a disposal certificate and a receipt of the disposal fee.
- Make sure to inform the administrative office of your school or related center of any transfer of (change in) location where purchased equipment/devices are installed, or discard of such items.

4. Return of Equipment, Devices, Books and Other Items upon Retirement or Resignation

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

IX. Online Ordering System and Kwansei Gakuin University CO-OP (KG CO-CP)

Utilizing the Online Ordering System ("Tanomail Plus") and the KG CO-OP relieves you of the burden of obtaining estimates to making a disbursement request (saving time and labor). You are encouraged to make the most of this service.

■ Advantages

- You can purchase items at discount prices.
- You will be relieved of the burden (saving time and labor) of obtaining estimates to make a disbursement request (See the Purchase Flow below.)
- You do not need to make a disbursement request. (Invoices and other relevant documents will be sent directly to the Administrative Office, who will process the payment by disbursing the Fund/Subsidy you specified when ordering the items.)
- A receiving inspection of the ordered items by researchers is not required.
- There is no need to obtain estimates for items costing 200,000 yen or more per deal.
- You can order 24 hours a day even from outside the University.

<Online Ordering System>

- Using the Online Ordering System requires dedicated ID entry, for which please contact the Administrative Office. Details on how to use the System are provided in a separate volume, "Guide for Online Ordering / Web 発注マニュアル".

■ Designated Vendors:

Books:	Kinokuniya Co., Ltd.; MARUZEN-YUSHODO Co., Ltd.
Electric appliances, etc.:	Bic Camera Inc.
Stationary & office supplies:	Otsuka Corporation "Tanomail"
Tools, electronic materials, etc.:	MonotaRO Co., Ltd.

<University CO-OP>

- Please specify a Research Fund/Subsidy when ordering items at the KG CO-OP counter, by mail or by phone.
- In cases where you are unable to specify a Research Fund/Subsidy due to unavoidable circumstances forcing you to make an out-of-pocket payment on behalf of the Administrative Office and the like, you will need to follow the ordinary payment procedure.

<Purchase Flow>

	Online Ordering System (Tanomail Plus)	KG CO-OP
① Obtaining estimates	Unnecessary (Confirmation of prices on the website)	Unnecessary (The KG CO-OP directly sends estimates to the Administrative Office)
② Order/Purchase	[Researchers] Order items on the website. (Possible to order from outside the University) (Specify a Research Fund/Subsidy)	[Researchers] Order items at the KG CO-OP counter, by mail or by phone (Specify a Research Fund/Subsidy)
③ Delivery/ Receiving Inspection	[Designated vendors] deliver ordered items to researchers (school administrative office, etc.). * Since the Administrative Office confirms the completed shipment (delivery) online, researchers do not need to perform a receiving inspection.	[KG CO-OP] Delivers ordered items to researchers (school administrative office, etc.) * An Administrative Office staffer visits the KG CO-OP to make an inspection, relieving researchers of the need to do so by themselves.
④ Disbursement Request	Unnecessary	Unnecessary
⑤ Payment	[Administrative Office] After confirming the documents, pay the prices of purchased items to the designated vendors. (Invoices and statements of delivery are directly sent from the vendors to the Administrative Office.)	[Administrative Office] After confirming relevant documents, pays the cost of purchased items to the KG CO-OP. (Estimates, statements of delivery, and invoices are directly sent from the KG CO-OP to the Administrative Office.)

X. Disbursement Procedures by Expense Category

1. Expenses for Purchased Goods

Type	Scope of usage, notes, etc.
Consumable goods	<ul style="list-style-type: none"> • Items for research activities other than “Equipment” or “Fixtures” <ul style="list-style-type: none"> * Reagents, computer software (including software downloads), offprints, reprints, stationary, photocopy cards, etc. * When no purchase details are included in the invoice (receipt), specify the details of “item names + unit prices + quantities.” (e.g. “X ball point pens at a unit price of X,” etc.) * Photocopy key cards <p>Disbursement is made from the Fund/Subsidy after you submit the “Individual Research Subsidy/Individual Research Assisting Subsidy Expenditure Form” to the administrative office of your school or related center upon processing at the Administrative Support Center. Therefore, it may take some time for such disbursement to be reflected in the balance sheet. If you wish to confirm the amount before such disbursement is reflected in the balance sheet, please contact the Administrative Office. Since disbursement from the Fund/Subsidy is processed based on a report of photocopy key cards issuance from each school, <u>you do not need to submit a disbursement request to the Administrative Office.</u></p>
Consumable books	<ul style="list-style-type: none"> • Books and materials (including electronic books, CD-ROMs and data on magnetic media) <ul style="list-style-type: none"> * When no purchase details, such as book titles, quantity and unit prices, are included in the invoice (receipt), attach a list of purchase details. * The Fund/Subsidy cannot be used to purchase books that generate royalty income. * See p. 34 [FAQ Q12] for disbursement regarding books and other research deliverables sent to those who supported your research activities. <p><u>However, when you plan to purchase expensive books or materials costing not less than 200,000 yen (excluding electronic books, CD-ROMs, data on magnetic media, etc.), consult with the Administrative Office in advance, since such publications require, in principle, registration with the university library. Please note that it is not permitted to purchase publications using a combination of the Individual Research Subsidy and your private funds, etc.</u></p>
Equipment/ Fixtures	<ul style="list-style-type: none"> • Equipment, devices and the like used for research, costing 50,000 yen or more including shipment and installation fees, with a service life of one year or longer, and all types of personal computers including tablet PCs and LCDs <p>Equipment: All types of personal computers including tablet PCs and LCDs, costing less than 50,000 yen Equipment, devices and the like costing from 50,000 yen to less than 200,000 yen</p> <p>Fixtures: Equipment, devices and the like costing 200,000 yen or more</p> <ul style="list-style-type: none"> * Computer software purchased alone is categorized as consumable goods regardless of the price. • It is not allowed to purchase equipment/fixtures using both the Individual Research Subsidy and private funds, etc. (e.g. using 80,000 yen Individual Research Subsidy and 20,000 yen private funds to buy a personal computer costing 100,000 yen)

[Required Documents When Purchasing Goods]

■ Given that a research representative places orders (or executes contracts) of less than 500,000 yen, the accountability and accounting responsibility including liability for indemnification relating to such order (contract) lies with the research representative.

* Procurement Cost refers to the amount claimed per invoice (or the amount received per receipt).

However, in cases where multiple consumables are procured at a time, an order receipt number or the like is assigned to each item by the supplier, and such numbers are indicated on the invoice (or receipt) or statement of delivery, the amount of cost per order receipt number will be deemed to be the Procurement Cost. If you are not sure about the Procurement Cost for your orders, please seek advice from the Administrative Office in advance.

Example: Suppliers such as AZBIO Corp., Ikeda Scientific Co. Ltd., Nippon Genetics Co., Ltd., Hirose Chemicals Co., Ltd., Yasuda Shoten Co., Ltd., Yamanaka Kagaku Co., Ltd., and Wakenyaku Co., Ltd. issue an invoice covering multiple numbers of ordered items with the indication of order receipt numbers assigned to each item. In this case, the amount of cost per order receipt number must be

considered as the Procurement Cost.

■ These amounts include shipment and installation fees.

Procurement Cost with tax	Orderer	Contractor	Required documents
500,000 yen to less than 2 million yen	Administrative Office	Executive Dean of Organization for Research Development and Outreach	<ul style="list-style-type: none"> • Estimates (from at least two vendors) • Catalog • Statement of Reasons for Selection (Form 2) / (物-2) 選定理由書 • Order Request Form (Form 1) / (物-1) 発注依頼票 • Purchase Order Agreement or Service Agreement • Statement of delivery • Invoice • Inspection record
200,000 yen to less than 500,000 yen	Researcher		<ul style="list-style-type: none"> • Estimate • Statement of delivery • Invoice (Receipt)
Less than 200,000 yen			Statement of delivery • Invoice (Receipt)

■ Order through the Administrative Office: Purchase Flow

① Obtain estimates		<p>[Researcher] Have vendors submit the following documents to select a vendor and determine cost</p> <ul style="list-style-type: none"> ① Estimates (from at least two vendors) <u>*If an estimate can be obtained from only one vendor, Statement of Reasons for Selection (Form 2) / (物-2) 選定理由書 is required.</u> ② Catalog
② Request order placement		<p>[Researcher] Submit the following documents to the Administrative Office</p> <ul style="list-style-type: none"> ① Order Request Form (Form 1) / (物-1) 発注依頼票 ② Estimates (from at least two vendors) <u>*If an estimate can be obtained from only one vendor, Statement of Reasons for Selection (Form 2) / (物-2) 選定理由書 is required.</u> ③ Catalog
③	Place an order	<p>[Administrative Office]</p> <p>Prepare Purchase Order Agreement or Service Agreement in duplicate and send the two originals to the selected vendor</p>
	Accept the order	<p>[Vendor]</p> <p>Return one executed copy of Purchase Order Agreement or Service Agreement to the Administrative Office</p>
④ Deliver ordered item(s)		<p>[Vendor]</p> <p>Stop by the Administrative Office before delivering ordered item(s) to the researcher's office or laboratory. At the time of delivery, submit a statement of delivery and invoice to the researcher</p>
⑤ Inspect received item(s)		<p>[Researcher and Administrative Office]</p> <p>Perform a receiving inspection and prepare an inspection record</p>
⑥ Request disbursement		<p>[Researcher] Submit the following documents to the Administrative Office</p> <ul style="list-style-type: none"> ① Expenditure Form / 支出依頼票 ② Invoice ③ Inspection record ④ Statement of delivery
⑦ Make payment		<p>[Administrative Office]</p> <p>After confirming the documents, perform payment procedures and complete payment to the vendor</p>

2. Research Travel Expenses

* Accounting documents can be downloaded from “Organization for Research Development and Outreach HP” as well as from the University public folder.

Purpose of use	Overall travel expenses for performing research
Travel application	① (旅-3) Application Form for Research Trip ② Documents that indicate the schedule and site ※documents to an academic/research conference: Conference agenda, program or other documents that indicate the schedule and site ③ (旅-7) Research Detailed Schedule (itinerary) * For international travel only
Travel Outcome reports	① (旅-4) Report (Record) on Research Trip ★1) ② Travel proof documents
Certificate of stay	Receipt or certificate of stay issued by the hotel (original only), or (旅-8) Certificate of Stay
Travel by air	① Airfare invoice (or receipt), detailed itinerary (date of departure, route, flight number, travel class) ② Documents that prove actual boarding such as a boarding pass stub
Per diem	Payable
Meal costs	Payable * For international travel only
Relevant regulations	Research Trips Funding Standard、Kwansei Gakuin Travel Expenses Regulations

※There will be no per diem disbursement for attending conferences held on University campuses. However, this is not the case with conferences held on the Marunouchi Campus, Tokyo (per diem disbursement available).

★1) In cases where research travel expenses as part of Individual Research Subsidy have been incurred in solely attending conferences, the rules applied to the old Conference Travel Expenses (Conference Travel Subsidy) will be followed, thereby rendering unnecessary the submission of a Research Trip Report (Record) for Individual Research Subsidy (Form 4) / (旅-4) 出張報告（記録）書.

An “academic society” is defined as “an institutionalized gathering of a group of people (domestic and international) that aims to promote research and development in a specific field of study.”

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

1. Application for Research Trip

- In principle, disbursement will be made after the required documents are submitted following your return from travel.
 * If you wish to receive disbursements by rough estimate (advance payment), please contact the Administrative Office.
- If you are planning to go on a trip both for a purpose related to the research project supported by the Fund/Subsidy and another research purpose, please contact the Administrative Office.
- Any changes from the initial schedule must be immediately notified to the Administrative Office.
- When researchers, including research collaborators, apply for transportation expenses pertaining to their travel between the university campuses, they should do so by submitting an “Application Form for Transportation Expenses between Campuses (Form 10) / (旅-10) キャンパス間移動費申請書” after the event. For details, please refer to p.20.
- Please consult the Administrative Office beforehand if you are planning a trip the term of which covers multiple fiscal years. According to the content, it may not be possible to disburse the travel expenses as expenses of the current year.

2. Disbursement Request for Research Travel Expenses

- Please submit the following documents to the Administrative office.

[Required documents (before)]

- (1) "Application Form for Research Trip (Form 3) / (旅-3) 出張命令書兼旅費申請書"
(Please obtain approval from your supervisor prior to submission.) * See p. 37 for an entry example.

[Required documents (after)]

- (2) Disbursement Request Form (the same form used for Individual Research Subsidy)
- (3) Conference agenda, program or other documents that indicate the research trip schedule and destination
- (4) "Research Trip Report (Record) for Research Funds (Form 4) / (旅-4) 出張報告 (記録) 書"
- (5) "Detailed Research Schedule (Form 7) / (旅-7) 研究日程明細表" * For international travel only
* When going overseas for a research trip, please refer to "When Spending Overseas or Making Foreign Currency Payment" (p. 10) and submit the necessary documents.
- (6) Documentary Evidence for Research Trip * See p. 19 for examples of evidence.

<For overnight stays>

- (7) Receipt issued by the hotel (original only) or "Certificate of Stay (Form 8) / (旅-8) 宿泊証明書 (original only)" (issued by the accommodation)
* Only receipts issued by the accommodation (original) are accepted as a certificate of stay. In such a case, the receipts must be addressed to Kwansei Gakuin University in addition to the traveler's name, specifying the period of stay.
* A document showing that the applicant has actually stayed at the hotel is required. Therefore, a receipt issued by a travel agency (including one downloaded from a website) is not adequate.

<Travel by air>

- (8) "Invoice" (or "receipt") for air fare, detailed itinerary (date of departure, route, flight number, travel class)
- (9) Documents that prove actual boarding such as a "stub" of a boarding information (original only)
* If using an IC check-in (ticketless check-in), please submit the boarding pass or receipt you obtain when you board.
* In the case of a mobile boarding pass, please submit an email or a screenshot on your smartphone indicating the relevant 2D bar code.

<Reimbursement for railway/bus fare after your overseas research trip>

- (10) "Receipt" or documents that indicate the fare for the journey
* The actual amount will be reimbursed based on the description on the document.

<If a taxi/rent-a-car is used for unavoidable reasons> (Public transportation should be used in principle.)

- (11) Taxi : Receipt (Write the route traveled and a reason on other documents.)
Rental car : Receipt and contract or the like (Write the route traveled and the reason on other documents.)
* Parking fees, gas expenses and expressway charges can also be paid.

3. Travel Expenses Calculation

- The travel expense section of "Application Form for Research Trip (Form 3) / (旅-3) 出張命令書兼旅費申請書" will be filled out by the Administrative Office.
- In principle, the place of departure (starting point for calculating travel expenses) will be the applicant's workplace (For applicants working on Nishinomiya-Uegahara Campus, the place of departure will be either Kotoen Station or Nigawa Station on the Hankyu Line; for applicants working on Nishinomiya-Seiwa Campus, Mondo-yakujin Station on the Hankyu Line; for applicants working on Kobe-Sanda Campus, the Gakuen 3-chome, the Kwansei Gakuin Mae or the Kwansei Gakuin University bus stop of Shinki bus), and the place of arrival will be the nearest station to the destination).
- The Administrative Office will calculate the travel expenses following the "Research Trips Funding Standard," "Kwansei Gakuin University Research Trips Funding Standard" (see p. 35) based on the route that is considered the most economical and reasonable by using search engines, etc. However, disbursement may be made according to the actual route and/or method of transport taken when there are unavoidable grounds.
- An applicant will receive disbursement paid based on the "Transportation Subsidy Disbursement Regulations."

4. Accommodation Expenses

[About Accommodation Expenses]

■ Cases Where Receipts Are Required

- If you opt for payment of actual expenses (up to a ceiling of the amounts specified in the Research Trips Funding Standard), please submit a receipt to confirm the price.
* If the trip is booked through a travel agency and paid in advance, please submit the receipt issued

by the travel agency (including one downloaded from a website) as well as the receipt issued by the accommodation (original only) or “Certificate of Stay (Form 8) / (旅-8) 宿泊証明書.”

■ **Minpaku (Private Lodging)**

- Use of a *minpaku* (private lodging), where all or part of a private residence is offered as tourist lodging, is allowed.
- To receive reimbursement for accommodation expenses at a *minpaku*, please submit a document showing that the applicant has actually used the *minpaku* service (e.g., a “receipt” issued via a private lodging agent’s website), as well as a certificate of stay issued by the *minpaku* (original only) or “Certificate of Stay (Form 8) / (旅-8) 宿泊証明書.”
- If it is unlikely that you can obtain a certificate of stay issued by a *minpaku* (such as when you are staying in an apartment), please consult the Administrative Office beforehand.

<Extra Hotel Nights>

If, despite using the most economical and efficient options, you cannot make it to the gathering or conference, you cannot return in time, or there are any other unavoidable circumstances, the necessary extra hotel nights will be funded. The applicant must submit documentary evidence of the schedule, and enter the reason thereof on the application form.

(For example: When the departure time is earlier than 7:30 am from Osaka, or when the arrival time is later than 10:30 pm to Osaka.)

<When Staying at Relatives' or Friends' Residences>

There will be no accommodation expenses disbursement.

<Short-Distance Travels>

In principle, there will be no accommodation expenses disbursement for short-distance travels. Please consult the Administrative Office before travel in cases of seminars that involve training camps.

<When Conference Attendance Fees Cover Accommodation Expenses>

If the receipt of conference attendance fees also serves as the receipt of accommodation expenses, the receipt can be used as a certificate of stay.

5. Use of Airline Services

<Terms of Use>

- Applicants for travel expenses disbursement may choose to travel by air to destinations specified in the “Research Trips Funding Standard.” “Kwansei Gakuin University Research Trips Funding Standard”
- The departure and arrival airports must be justified by the final travel destination.
- An invoice/receipt or alternative documents specifying the seat class, flight number, flight route, and flight date must be submitted.
- Faculty members (Type A~D, as defined in “Research Trips Funding Standard” “Kwansei Gakuin University Research Trips Funding Standard”) may choose to use business class service if the business class airfare is no more expensive than the economy class airfare under the same conditions (dates, air company, flight schedule).

* When choosing other than economy class service, please submit supporting documents showing that the fare is cheaper than the economy class to the Administrative Office before travel. Occasionally, only pre-approved airfares will be funded.

- Graduate students who travel overseas by themselves must be aware of security issues.
- Undergraduate students are not allowed to travel overseas alone. Domestic travels are allowed.

<Mileage>

- An applicant may choose to use mileage or upgrade when traveling by air, but will not receive any reimbursement for that part of the fare.

6. Use of Package Tours

When a package tour, which provides lodging and transportation at an inclusive price with no price breakdown available, is cheaper than train fares (airfares in the case of travel by air) + accommodation expenses as set forth in the Research Trips Funding Standard for the same itinerary, the use of package tours is allowed. When using package tours, in addition to documents mentioned on page 18, the following documents are also required for reimbursement.

<Required Documents>

- Quotes from rail or air service providers for economy class service at regular prices (Printed hardcopies of JR or airline HP or timetables and fare tables are also acceptable as supporting documents.)
- Package tour invoice or receipt with tour details (transportation and accommodation) specified (For example, cost of return trip by train/plane on month/day to XX; Cost of accommodation for XX nights from month/day to month/day)
- Original copy of “(旅- 8) Certificate of Stay” issued by the hotel.

7. Visa Application Fees for International Travels

- In case visas/ESTA are required for entry into/exit from countries to visit, the University will pay for all expenses related to visa applications, including visa application fee and transportation expenses incurred in the application (Expense category: Travel Expenses.)
- The University, however, will not pay for the passport fees.
- The university will pay for any overseas travel insurance (except for excess premiums) and vaccinations (as recommended by the entry requirements for those entering the country or the Ministry of Foreign Affairs website, The Ministry of Health, Labor and Welfare quarantine office website.)

8. Transportation between Campuses

- All researchers, including research collaborators, should submit “(旅- 1 0) Application Form for Transportation Expenses between Campuses” after the event.
 - * Unlike ordinary travel, neither “Application Form for Research Trip (Form 3) / (旅-3) 出張命令書兼旅費申請書” nor travel proof documents are required.
 - * Per diem is not payable.
 - * Traveling to Marunouchi Campus, Tokyo will be reimbursed as a research trip.

9. Use of Multiple Funds for the Same Spending Purpose

- When academic activities related to your research project and other activities 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.”
- Part of research travel expenses can be paid with private funds (including airline seat upgrades paid with private funds).

“Documentary Evidence for a Research Trip”

When requesting the Fund/Subsidy for research travel expenses, you are required to submit documentary evidence for each purpose (attending an academic conference, etc.) of your research trip to support the fact that you have been to the destination for such purposes. For extra hotel nights, you must submit documents to justify such arrangements.

e.g. If you have attended an academic conference for one day and collected research information for two days during a three-day research trip, you must submit two pieces of documentary evidence, one for conference attendance and the other for collecting research information.

* If you are using photographs for documentary evidence for a research trip, please submit such photos that enable objective assessment of the fact.
The Administrative Office may ask the names of the photo subjects or dates for confirmation as necessary.

Examples of documentary evidence are listed below. Other types of evidence are acceptable as long as they can prove the fact that you have been to the destination on a research trip for the stated purposes.

◇ Examples of documents to show proof of attending an academic/research conference

* In principle, you are required to submit documents related to the activities at the academic/research conferences.

- “Academic/Research Conference Attendance Certificate (Form 9) / (旅-9) 学会・研究会参加証明書” or equivalent certificate issued by the academic society/research group
- Receipt for the conference attendance fee (paid on the date)
- Name tag (with your name and the name of the academic/research conference on it)
- Abstract/handout distributed in the conference (photocopy is acceptable), minutes prepared by the organizer/representative
- Other documentary evidence showing that you have been to the place/venue of the conference

◇ Examples of documents to show proof of information collection/field work

- Receipts/cash-register slips for expenses in the place of the information collection activities/field work
- Photos/materials showing that you have been to the place to collect information/conduct field work
- “Certificate of Stay” issued by the hotel (It must be located in the area where you conducted information collection activities/field work.)

* If you submit a business card of an interviewee, or other people as the evidence, obtain prior approval from the person after notifying him/her of the purpose of its use in order not to violate the Act on Protection of Personal Information.

10. Visiting Scholars' Invitation Expenses

- When inviting visiting scholars from other domestic/international universities or research institutes, and paying expenses equivalent to the travel expenses related to the invitation directly to the visiting scholar, such expenses will be treated as “honoraria” that are subject to withholding tax. For details, see “Honoraria and Travel Expenses Disbursement” on P. 23.

3. Compensation for Work or Service

- The Individual Research Subsidy can be used to pay compensation to research collaborators for their work or service (e.g., organizing materials, assisting in experiments, translation, editing, provision of technical knowledge/skills, giving guest speeches, delivering lectures, interpretation, distribution/collection of questionnaires, collection of research materials, or serving as a subject of an experiment).
- Compensation for work or service is categorized into “wages for part-time work,” “remuneration” and “reward for research participants.”

Category	Contents	Required documents, etc.
Wages for part-time work (hourly pay)	Paid on an hourly basis based on actual working hours as compensation for the labor requested by the hirer to the workers (e.g., collecting/organizing research materials, assisting in experiments, data entry, or distribution/collection of questionnaires)	P. 21
Remuneration (for lectures and papers, etc.)	Paid as compensation for the result of work requested to workers with technical knowledge/skills (e.g. translation, editing, giving guest speeches, delivering lectures, or interpretation)	P. 24
Reward for research participants	Paid as reward for the time taken or other burdens to research collaborators who have participated in an experiment of their own will, agreeing to the experiment contents, required time, amount of reward, and other conditions explained beforehand (e.g., serving as a subject of an experiment, answering questionnaires/surveys, or receiving interviews for research and statistics)	P. 25

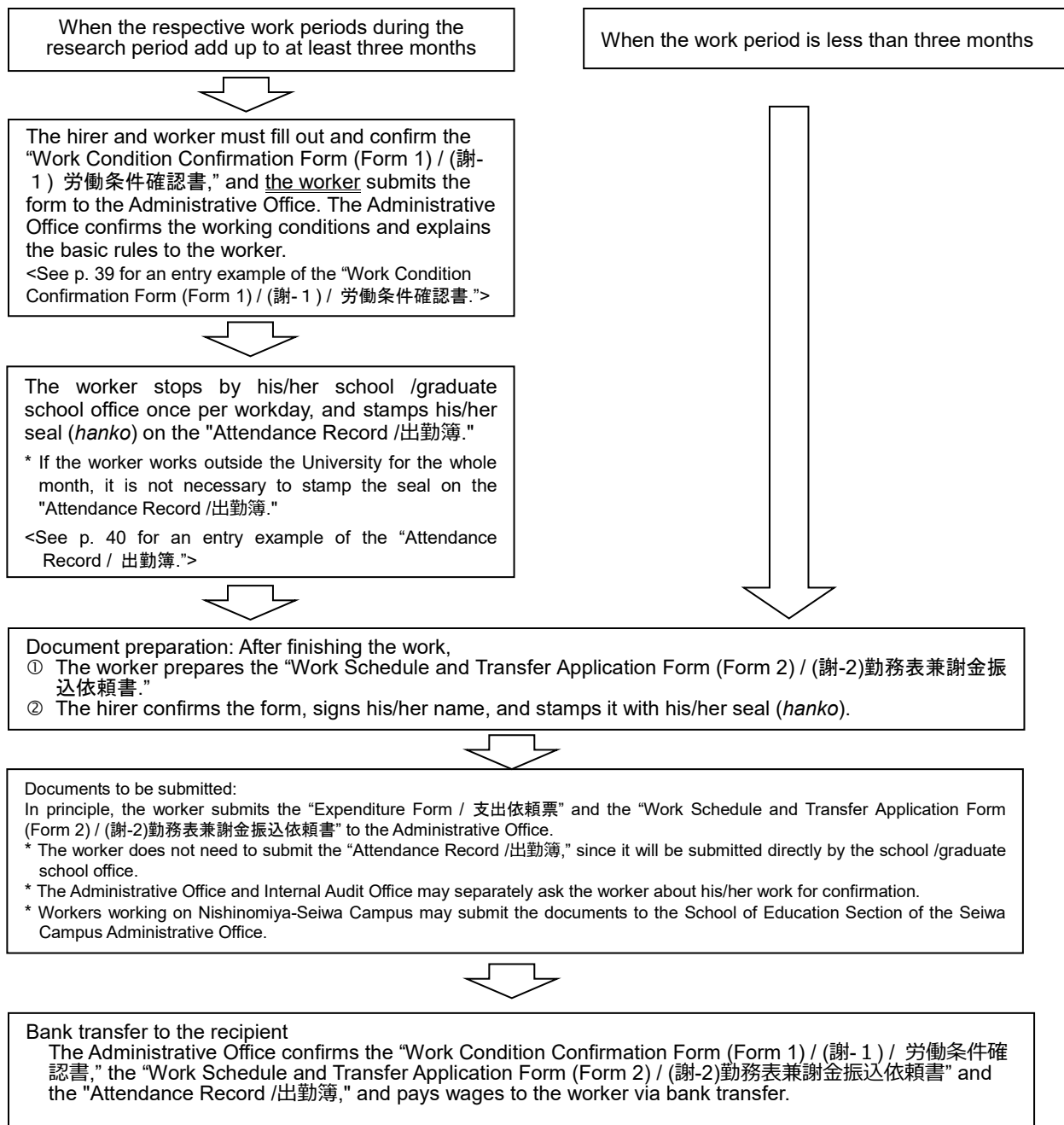
* If you are not sure in which category the compensation you are planning to pay, please consult the Administrative Office beforehand.

<Notes>

- ① The year-end income tax adjustment takes place in December. If you plan to pay compensation for work or service in December, make sure to notify the Administrative Office by the end of November.
 - ② Wages or remuneration cannot be paid to the 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 wages or remuneration to a faculty member of KG who possesses professional expertise in the area of concern for his/her work/service such as translation or editing in foreign languages (and who is not a member of the research unit that requests the Fund/Subsidy for the wages or remuneration), when such need is clearly demonstrated.
- * The Administrative Office will review the contents of the work/service and confirm if the compensation payment is allowable. Please consult with the Administrative Office before you entrust the work/service.
- ③ In principle, wages or remuneration 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
 - Even if the work or service is within 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
 - ④ Before asking a teaching assistant (T.A.) or research assistant (R.A.) to perform work or service outside the scope of his/her primary duty in exchange for wages or remuneration, examine his/her employment contract with KG in advance. Wages or remuneration cannot be paid for work or service performed during the same period or hours as the existing contract.
 - ⑤ The Fund/Subsidy cannot be used to pay remuneration or the like to those whose living expenses are shared with the researcher, since such payment can be deemed to be the researcher's own income.
 - ⑥ It is not allowed to use multiple funds (including private funds) to pay compensation for work or service.
 - ⑦ Please pay attention to the open hours of the working place (building) for part-time workers. For details, please confirm at the administrative office of your school or related center.

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

- For the calculation of the amount of withholding tax, see p. 26.
- Except for payment to non-Japanese nationals who have no bank account in Japan, make a payment on invoice, in principle.



<List of Documents>

	Attendance Record	Work Schedule and Transfer Application Form (Form 2) / (謝-2)
Workers who have confirmed the "Work Condition Confirmation Form," and who work on campus in principle	○	○
Workers who have confirmed the "Work Condition Confirmation Form," and who always work outside the University	-	○
Workers who have not yet confirmed the "Work Condition Confirmation Form"	-	○

[Transportation (commutation) expenses]

- In addition to the wages for part-time work, transportation (commutation) expenses can be paid to workers, excluding those who have already been provided with commutation expenses based on the "Transportation Subsidy Disbursement Regulations / 交通費補助金支給規程." If you need payment for transportation costs, please fill out the transportation costs application on the "Work Schedule and Transfer Application Form (Form 2) / (謝-2)." If you cannot make an application using the "Work Schedule and Transfer Application Form (Form 2) / (謝-2)" because you work at many places, please submit the "Application Form for Commutation Expense (Form 3) / (謝-3) 交通費(通勤費)申請書."

<<Payment to students of the University>>

- In principle, transportation (commutation) expenses cannot be paid to students of the University.
- In cases where the transportation expenses are not treated as research travel expenses, for example, when a student is requested to work outside the campus as a subject of an experiment, expenses (actual amount) for traveling to and from such place of work can be paid.

❖❖❖ 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 shall be from the minimum rate determined by the national government to 1,000 yen/hour.
 - * If the hourly pay is 1,500 yen or more, submit a document to explain the reason. It is not allowable to base the wage on age.
 - * Make sure that the wage is not below the minimum rate set by the prefectural government.
 - * The minimum rate: 899 yen/hour for Hyogo Prefecture, 964 yen/hour for Osaka Prefecture (as of October 1, 2019)
[Reference: List of the minimum rates for all prefectures (Ministry of Health, Labour and Welfare): http://www.mhlw.go.jp/stf/seisakunitsuite/bunya/koyou_roudou/roudoukijun/minimumchiran/]
- Break: When the actual working hours per day exceed six hours, a 45-minute break shall be provided at a minimum.
When a worker takes a break (for lunch, for example), the break time is not included in the working hours.
{Reference: if the work time is from 10:00 to 17:00 and the worker takes a lunch break from 12:00 to 13:00, the working hours are six hours.}
- Day off: A day off shall be given once a week at a minimum.

<Confirmation of Visa Status for the Payment of Wages for Part-time Work/Remuneration to Non-Japanese Nationals>

A photocopy of the worker's residence card (both sides) must be submitted as a document to confirm the status of residence.

<Information>

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.

* 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 Bureau. If the worker has not yet applied, ensure that he/she completes this procedure.

● Status of residence: "Study"

Since July 2000, non-Japanese nationals residing in Japan for the purpose of "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 that assist in education or research in exchange for remuneration under an employment contract with their universities. Since this also applies to cases where Kwansei Gakuin University does not conclude a direct employment contract with a non-Japanese national (such as part-time work/service for which wages/remuneration are paid from the budget managed by the University), the non-Japanese national is not required to gain this Permission to receive payment based on this Manual.

* This Permission is required in cases where compensation for work or service is paid at the expense of an individual or organization other than the University (e.g., part-time work outside the University).

[Remuneration Disbursement (for lectures and papers on specific subject areas)]

- For the calculation of the amount of withholding tax, see p. 26.
- Except for foreigners who do not have Japanese bank accounts, all applicants should use invoices to request disbursements.
- Visiting scholars invited from abroad are, in principle, “nonresidents,” and are subject to 20.42% withholding tax.
- When inviting visiting scholars from abroad, please consult the Administrative Office at least one month in advance so as to allow enough processing time.

《Standard Rates》

- Lecturer honorarium: up to 30,000 JPY after tax
* For longer-term visits or other reasons, please consult the Administrative Office for higher honorarium rates.
- Translation (for hiring non-professionals):
 - 1) Japanese, Chinese, and Korean: up to 4,800 JPY per 400 characters (12 yen per character)
 - 2) Other languages: up to 3,500 JPY per 200 words (17.5 yen per word)
- Foreign language proofreading (for hiring non-professionals):
 - 1) Japanese, Chinese, and Korean: up to 800 JPY per 400 characters (2 yen per character)
 - 2) Other languages: up to 2,600 JPY per 300 words (Approx. 8.6 yen per word)

[Disbursement of Honoraria only]

- For required documents, refer to the table below. They should be submitted to the Administrative Office by either a hirer (researcher) or a worker after the completion of the work (Entry examples are available on P. 43.)

Reimbursement by bank transfer	Cash disbursement in advance
[Documents required (after travel)] ・“(報-1) Remuneration Bill” or “(報-3) Remuneration Receipt” ・Deliverables	Please contact in advance.

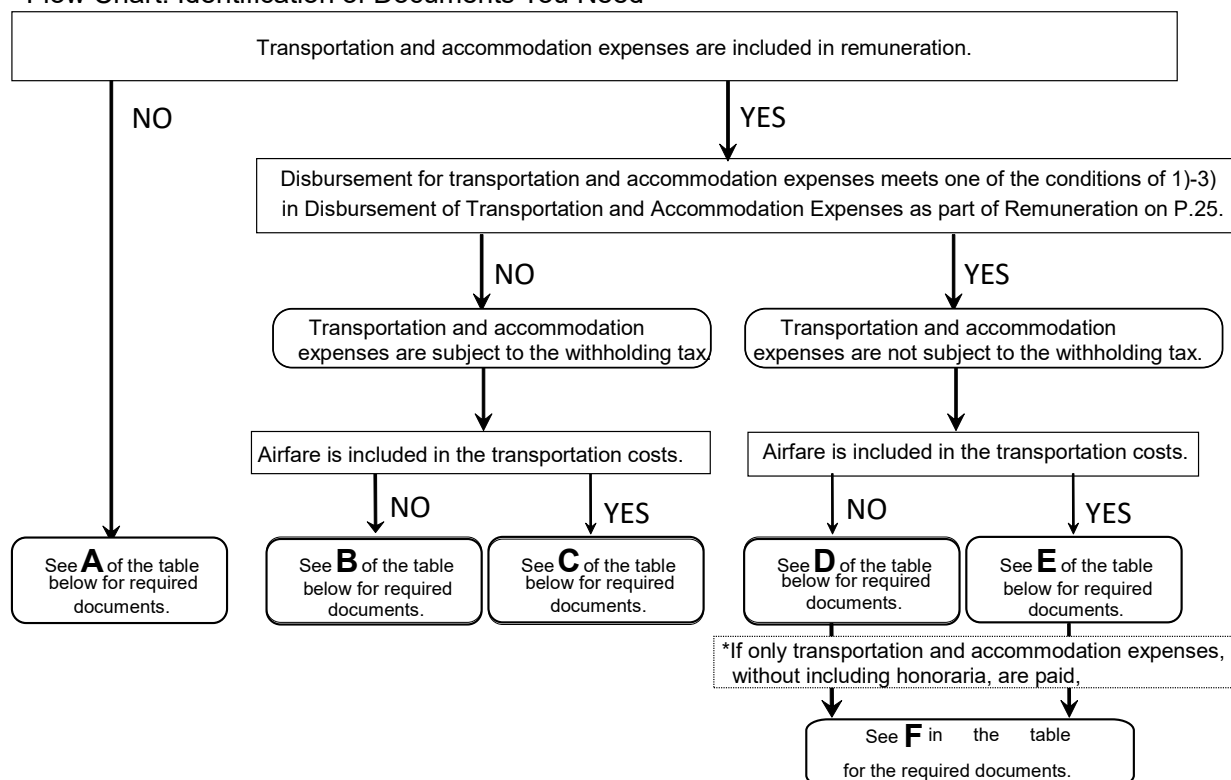
[Disbursement of Transportation and Accommodation Expenses as part of Remuneration]

- For required documents, refer to p.24.
- 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 , the Kwansei Gakuin Travel Expenses Regulations / 研究費旅費規準, 旅費規程.
- In the following cases, transportation and accommodation expenses (actual expenses) are not subject to withholding tax.
 - 1) Supply in kind such as provision of travel tickets via hand delivery;
 - 2) When transportation and accommodation expenses (actual expenses) are directly paid by the University to transportation service companies, travel agencies or the like; or
 - 3) When receipts issued by transportation service companies, travel agencies, or hotels addressed to Kwansei Gakuin University are brought back by an invited visiting scholar and the actual expenses are reimbursed to him or her in exchange for the receipts.
 - * The above will not apply in the case that the accommodation expenses exceed the amount specified in the Standard.
 - * All costs of stay (see p. 35 “Kwansei Gakuin University Research Trips Funding Standard”) will be subject to withholding tax.
- For payment to those from tax treaty countries, transportation expenses, costs of stay and accommodation expenses, in addition to honoraria are not subject to withholding tax.
 - * For details on tax treaties, please refer to p. 26.

[Documents Required for Disbursement of Remuneration]

The documents required differ depending on whether travel expenses will be paid, whether expenses equivalent to the travel expenses are subject to withholding tax, and whether travel needs to be undertaken by air. Please see the following flow chart and table to confirm the documents you need.

<Flow Chart: Identification of Documents You Need>



<Table: List of Required Documents >

	Reimbursement by bank transfer	Cash disbursement in advance
A	・“(報-1) Remuneration Bill” or 報-3) Remuneration Receipt” ・Deliverables (documents that indicate the content of the work)	
B	・“(報-2) Remuneration Bill (travel expenses included)” or 報-4) Remuneration Receipt (travel expenses included)” ・Deliverables (documents that indicate the content of the work)	Please contact the Administrative Office
C	・“(報-2) Remuneration Bill (travel expenses included)” or 報-4) Remuneration Receipt (travel expenses included)” or 報-5) Receipt (with withholding tax section)” [in English] ・Deliverables (documents that indicate the content of the work) ・Airfare receipt ・Itinerary ・<When using service other than economy class> Please submit supporting documents showing that the fare is cheaper than the normal economy class fare with the same conditions.	[Required documents (before travel)] ・Documents that indicate research trip schedule and place (e.g. invitation letters and letters of acceptance) ・Airfare receipt ・Itinerary ・<When using service other than economy class> Please submit supporting documents showing that the fare is cheaper than the normal economy class fare with the same conditions. [Required documents (after travel)] ・“(報-4) Remuneration Receipt (travel expenses included)” or 報-5) Receipt (with withholding tax section)” [in English] ・Deliverables (documents that indicate the content of the work)
D	・“(報-1) Remuneration Bill” or 報-3) Remuneration Receipt” ・Deliverables (documents that indicate the content of the work) ・Transportation costs invoice or receipt (Addressed to Kwansai Gakuin University) ・Invoice or receipt issued by the hotel (original) (Addressed to “Kwansai Gakuin University”) (Reimbursement shall be made for actual expenses and not exceed the Standard price.)	Please contact the Administrative Office.
E	・“(報-1) Remuneration Bill” or 報-3) Remuneration Receipt” ・Deliverables (documents that indicate the content of the work) ・Invoice or receipt issued by the hotel (original) (Addressed to “Kwansai Gakuin University”) (Reimbursement shall be made for actual expenses and not exceed the Standard price.) ・Transportation costs (airfare) invoice or receipt (Addressed to Kwansai Gakuin University) ・Itinerary ・<When using service other than economy class> Please submit supporting documents showing that the fare is cheaper than the normal economy class fare with the same conditions.	[Required documents (before travel)] ・Documents that indicate research trip schedule and place (e.g. invitation letters and letters of acceptance) ・Invoice or receipt issued by the hotel (original) (Addressed to “Kwansai Gakuin University”) (Reimbursement shall be made for actual expenses and not exceed the Standard price.) ・Airfare invoice or receipt (addressed to “Kwansai Gakuin University”) (Reimbursement shall be made for actual expenses and not exceed the Standard price.) ・Itinerary ・<When using service other than economy class> Please submit supporting documents showing that the fare is cheaper than the normal economy class fare with the same conditions. [Required documents (after travel)] ・“(報-3) Remuneration Receipt” ・Deliverables (documents that indicate the content of the work)
F	・ (報-6) “Account Information and Work Description Notice” ・ Deliverables (documents that indicate the content of the work) ・ Transportation costs invoice or receipt (Addressed to Kwansai Gakuin University) ・ Invoice or receipt issued by the hotel (original) (Addressed to Kwansai Gakuin University) (Reimbursement shall be made for actual expenses and not exceed the Standard price.) *If an airfare is included in the transportation costs, please submit the following additional documents: ・ Airfare invoice or receipt (addressed to “Kwansai Gakuin University”) (Reimbursement shall be made for actual expenses and not exceed the Standard price.) ・ Itinerary ・ <When using a service other than economy class> Please submit supporting documents showing that the fare is cheaper than the normal economy class fare with the same conditions.	Please contact the Administrative Office.

[Payment of Reward for Research Participants]

This is the reward paid as compensation for the time taken or other burdens incurred by research collaborators who participate in an experiment as a subject or cooperate in surveys (answering questionnaires, etc.). It is required to explain the contents, required time, amount of reward, and other conditions to the research collaborators beforehand and ensure that they agree with the conditions and participate of their own will.

- If you are not sure whether the compensation you are planning to pay will be included in this category, please consult the Administrative Office beforehand.
- If you are asking someone for assistance in the implementation of questionnaires or experiments, such as the distribution/collection of questionnaires and assisting in experiments (operation of research equipment, etc.), the compensation should be paid as “wages for part-time work” or “remuneration” according to the contents (see p. 20).
- Please pay by bank transfer in principle, except when you pay in cash or the payment is addressed to a non-Japanese national who does not have a bank account in Japan.
- Giving a non-cash reward (e.g. bookstore card, QUO card) is also allowed.
- Rewards for research participants are not subject to withholding tax as long as the payment meets the conditions below:
 - ① It is not paid on an hourly basis based on actual working hours as compensation for the labor requested by the hirer to the workers (wages for part-time work)
 - ② It is not paid as compensation for the result of work requested to workers with technical knowledge/skills (remuneration)
- Examples of rewards for research participants
 - Rewards paid to those who have answered questionnaires/surveys for research and statistics (e.g., a survey on the perspicuity of Japanese expressions targeted at non-Japanese nationals, an online survey on age impression, or a written survey on purchase behavior)
 - Rewards paid to those who have served as a subject of an experiment (e.g., a measurement experiment using newly developed devices, an experiment to evaluate a material's physical properties, or an experiment to evaluate the impression of images)
- Appropriate amount

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

 - * If the experiment takes place outside the University, in principle, transportation expenses will not be separately paid.
 - * If the required time is long, or if the amount will exceed 5,000 yen for special reasons, please consult the Administrative Office beforehand.
 - * Please pay the minimum amount required to compensate for burdens incurred by research participants, according to the contents of the experiment or survey.
- Required documents
 - (1) Documents required per research participant

The researcher or research participant should submit ① or ② to the Administrative Office after the completion of the relevant experiment or survey.

 - ① When paid in cash: “Reward for Research Participants Transfer Application Form (Form 1) / (被-1) 被験者協力金振込依頼書”
 - ② When not paid in cash (bookstore card, QUO card, etc.): “Receipt (Form 2) / (被-2) 受取書”
 - (2) Documents required per experiment/survey

Please submit a document that describes the purpose and contents of the experiment/survey, the estimated time required, the types of subject and their number, the amount of the reward, and other information about the experiment/survey.

<Example>

 - Experiment protocol
 - Documents calling for participation in the experiment/survey
 - Application submitted to Kwansei Gakuin University Committee for Regulations for Behavioral Research with Human Participants or Kwansei Gakuin University Institutional Review Board for the Protection of Human Subjects of Medical Research

Withholding Income Tax Rate for Wages for Part-time Work/Remuneration

1. Wages for part-time work: Residents: Calculations for residents are based on the tax table (column “Z” for monthly amount), Non-residents: 20.42%

* However, it is unnecessary to withhold income tax when all the conditions below from 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 A Research Fund and in September under B Research Fund).

② The daily payment is less than 9,300 yen.

③ The worker is not employed as a Teaching Assistant (T.A.), Research Assistant (R.A.) or Learning Assistant (L.A.), etc. during the work period.

アルバイト謝金(給与) 税額表

課税対象金額 (円)			税 額 (円)			課税対象金額 (円)			税 額 (円)			課税対象金額 (円)			税 額 (円)			課税対象金額 (円)			税 額 (円)		
以 上	未 満		以 上	未 満		以 上	未 満		以 上	未 満		以 上	未 満		以 上	未 満		以 上	未 満		以 上	未 満	
88,000円未満			課税対象金額の3.063%に相当する金額(1円未満切捨て)			117,000	119,000	4,200	167,000	169,000	11,400	217,000	219,000	26,100	117,000	119,000	4,200	167,000	169,000	11,400	217,000	219,000	26,100
						119,000	121,000	4,300	169,000	171,000	11,700	219,000	221,000	26,800	119,000	121,000	4,300	169,000	171,000	11,700	219,000	221,000	26,800
						121,000	123,000	4,500	171,000	173,000	12,000	221,000	224,000	27,400	121,000	123,000	4,500	171,000	173,000	12,000	221,000	224,000	27,400
						123,000	125,000	4,800	173,000	175,000	12,400	224,000	227,000	28,400	123,000	125,000	4,800	173,000	175,000	12,400	224,000	227,000	28,400
						125,000	127,000	5,100	175,000	177,000	12,700	227,000	230,000	29,300	125,000	127,000	5,100	175,000	177,000	12,700	227,000	230,000	29,300
88,000	89,000	3,200	127,000	129,000	5,400	177,000	179,000	13,200	230,000	233,000	30,300	230,000	233,000	30,300	89,000	90,000	3,200	179,000	181,000	13,900	233,000	236,000	31,300
89,000	90,000	3,200	129,000	131,000	5,700	181,000	183,000	14,600	236,000	239,000	32,400	239,000	242,000	33,400	90,000	91,000	3,200	183,000	185,000	15,300	242,000	245,000	34,400
90,000	91,000	3,200	131,000	133,000	6,000	185,000	187,000	16,000	245,000	248,000	35,400	248,000	251,000	36,400	91,000	92,000	3,200	187,000	189,000	16,700	248,000	251,000	36,400
91,000	92,000	3,200	133,000	135,000	6,300	189,000	191,000	17,500	251,000	254,000	37,500	254,000	257,000	38,500	92,000	93,000	3,300	191,000	193,000	18,100	257,000	260,000	39,400
92,000	93,000	3,300	135,000	137,000	6,600	193,000	195,000	18,800	257,000	260,000	39,400	260,000	263,000	40,400	93,000	94,000	3,300	195,000	197,000	19,500	263,000	266,000	41,500
93,000	94,000	3,300	137,000	139,000	6,800	197,000	199,000	20,200	266,000	269,000	42,500	269,000	272,000	43,500	94,000	95,000	3,300	199,000	201,000	20,900	272,000	275,000	44,500
94,000	95,000	3,300	139,000	141,000	7,100	201,000	203,000	21,500	275,000	278,000	45,500	278,000	281,000	46,600	95,000	96,000	3,400	203,000	205,000	22,200	281,000	284,000	47,600
95,000	96,000	3,400	141,000	143,000	7,500	205,000	207,000	22,700	284,000	287,000	48,600	287,000	290,000	49,500	96,000	97,000	3,400	207,000	209,000	23,300	290,000	293,000	50,300
96,000	97,000	3,400	143,000	145,000	7,800	209,000	211,000	23,900	293,000	296,000	51,300	296,000	299,000	52,300	97,000	98,000	3,500	211,000	213,000	24,400	299,000	302,000	53,300
97,000	98,000	3,500	145,000	147,000	8,100	213,000	215,000	25,000	302,000	305,000	54,300	305,000	308,000	55,300	98,000	99,000	3,500	215,000	217,000	25,500	308,000	311,000	56,300
98,000	99,000	3,500	147,000	149,000	8,400	217,000	219,000	26,500	311,000	314,000	57,300	314,000	317,000	58,300	99,000	101,000	3,600	219,000	221,000	26,800	317,000	320,000	59,300
99,000	101,000	3,600	149,000	151,000	8,700	221,000	223,000	27,500	320,000	323,000	60,300	323,000	326,000	61,300	101,000	103,000	3,600	223,000	225,000	28,000	326,000	329,000	62,300
101,000	103,000	3,600	151,000	153,000	9,000	223,000	225,000	28,500	329,000	332,000	63,300	332,000	335,000	64,300	103,000	105,000	3,700	225,000	227,000	29,000	335,000	338,000	65,300
103,000	105,000	3,700	153,000	155,000	9,300	225,000	227,000	29,500	338,000	341,000	66,300	341,000	344,000	67,300	105,000	107,000	3,800	227,000	229,000	30,000	344,000	347,000	68,300
105,000	107,000	3,800	155,000	157,000	9,600	227,000	229,000	30,500	347,000	350,000	69,300	350,000	353,000	70,300	107,000	109,000	3,800	229,000	231,000	31,000	353,000	356,000	71,300
107,000	109,000	3,800	157,000	159,000	9,900	229,000	231,000	31,500	356,000	359,000	72,300	359,000	362,000	73,300	109,000	111,000	3,900	231,000	233,000	32,000	362,000	365,000	74,300
109,000	111,000	3,900	159,000	161,000	10,200	231,000	233,000	32,500	365,000	368,000	75,300	368,000	371,000	76,300	111,000	113,000	4,000	233,000	235,000	33,000	371,000	374,000	77,300
111,000	113,000	4,000	161,000	163,000	10,500	233,000	235,000	33,500	374,000	377,000	78,300	377,000	380,000	79,300	113,000	115,000	4,100	235,000	237,000	34,000	380,000	383,000	80,300
113,000	115,000	4,100	163,000	165,000	10,800	235,000	237,000	34,500	383,000	386,000	81,300	386,000	389,000	82,300	115,000	117,000	4,100	237,000	239,000	35,000	389,000	392,000	83,300
115,000	117,000	4,100	165,000	167,000	11,100	237,000	239,000	35,500	392,000	395,000	84,300	395,000	398,000	85,300				239,000	241,000	36,000	398,000	401,000	86,300
			167,000	169,000	11,400	239,000	241,000	36,500	401,000	404,000	87,300	404,000	407,000	88,300				241,000	243,000	37,000	407,000	410,000	89,300

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

2. Remuneration: Residents: 10.21%, Non-residents: 20.42 %

[Calculation example 1] In the case where remuneration alone is paid (* Form: “Remuneration Bill (Form 1) / (報-1) 報酬料金請求書”)

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

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

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

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

In 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% (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:

Non-residents are those who have stayed in Japan for less than 1 year. Among those non-residents, however, those who plan to stay in Japan for at least 1 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 by the date of payment of wages/remuneration via the Personnel Section. Please consult with Administrative Office no later than one month prior to coming to Japan.

{Documents required for application: Application Form (styles of the form vary according to the status of residence), a photocopy of their passport, documents that show the details of the invitation, etc.}

* Depending on the home country, applicants may be required to obtain a certificate of residence and a document confirming 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. Please submit the KG prescribed receipt form “(他-1) Receipt, “which indicates required entries such as working conditions and the amount paid, and has been signed by the local worker for reimbursement.

4. Others

Expenses falling under the category “Others” are as follows:

<Outsourcing expenses, commission expenses and all other expenses except expenses for purchased goods, travel expenses and compensation for work or services>:

Printing expenses, photocopying expenses (excluding photocopying card expenses), English proofreading/editing fees, delivery service fees, communication expenses (postage stamps, postcards, telephone, Internet, SIM cards, etc.), outsourcing expenses for the development/creation of databases, programs and digital content, surveys, data analysis, etc., repair, maintenance and inspection costs for equipment, rental expenses (cars, computers, laboratory apparatus, instruments, etc.), academic society conference attendance fees, paper/academic journal article submission fees, gifts as a token of appreciation, meeting/conference expenses

* Expenses for SIM cards whose price does not include communication expenses are categorized as “Expenses for Purchased Goods”

[Orderer and Required Documents]

Orderers and required documents are shown in the table below according to Procurement Costs.

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

Procurement Cost with tax	Orderer	Contractor	Required documents	Purchase Flow
500,000 yen to less than 2 million yen	Administrative Office	Executive Dean of Organization for Research Development and Outreach	<ul style="list-style-type: none"> • Estimates (from at least two vendors) • Catalog • Statement of Reasons for Selection (Form 2) / (物-2) 選定理由書 • Order Request Form (Form 1) / (物-1) 発注依頼票 • Purchase Order Agreement or Service Agreement • Statement of delivery • Invoice • Inspection record • Attached documents according to the expense 	P15
200,000 yen to less than 500,000 yen	Researcher		<ul style="list-style-type: none"> • Estimate • Statement of delivery • Invoice (Receipt) 	
Less than 200,000 yen			Statement of delivery • Invoice (Receipt)	

● Printing expenses

- Before ordering printed matter costing 200,000 yen or more, please submit “Report an Order of Printed Materials (Form 4) / (他-4) 20万円以上印刷物発注報告書.”
- Obtain written estimates from at least two vendors and place an order with the vendor that presents the lowest estimate.
- If there are special circumstances where written estimates cannot be obtained from more than one vendor, or it is necessary to place an order with a specific vendor, enter such reason in the vendor selection reason column.

● English proofreading/editing fees

In addition to invoices and statements of delivery, please submit the deliverables (some of them if there are many). (E.g. documents that include the title, author and other specific information identifying the paper required to be proofread/edited).

● Communication expenses (postage stamps, postcards, telephone, Internet, SIM cards whose price includes communication expenses*, etc.)

- If the postage fee is 5,000 yen or more, please pay the postage in cash at the post office to send the parcel from there, in principle, instead of purchasing stamps.
For postage fees, the purpose and destination must be indicated on the invoice (receipt) or the “Expenditure Form / 支出依頼票.” (e.g. the cost of sending reference material to research collaborators, the cost of sending XX research questionnaires)
- If you wish to receive payment for Internet access fees (regarding which official use and private use can be clearly distinguished) and periodic fees for Wi-Fi access, please submit a document to explain the reason.

- The cost of phone calls only during research trips may be paid, as long as the billing statement clearly indicates the relevant phone calls and charges.
 - For phone calls made from an individual office to numbers starting with “0” that are necessary for research purposes, please attach a receipt issued by the Administration and Facilities Management Department to the telephone invoice.
- Outsourcing expenses for development/creation of databases, programs and digital content, surveys, data analysis, etc.
In addition to invoices, statements of delivery and estimates (for work costing 200,000 yen or more), please submit contracts or the like and the deliverables stipulated in the contracts (or some of them if there are many). Accordingly, some of them could purchase items costing 500,000 yen or more per deal. Since an order for such purchase cannot be placed by researchers themselves, but by the Administrative Office, refer to this Manual and contact the Administrative Office in advance should such a need arise (For details, see p. 15.)
- Repair, maintenance and inspection costs for equipment
In addition to invoices and statements of delivery and estimates (for services costing 200,000 yen or more), please submit documents that indicate the content of the service such as a written report of completion of work. If a written report of completion of work or the like is not issued when maintenance/inspection service is performed, a person in charge of receiving inspections must visit the worksite to confirm the service.
{For details, see page 10 in the “Receiving Inspection Manual / 検収マニュアル.”}
- Rental expenses (computers, laboratory apparatus, instruments, etc.)
In addition to invoices (receipts), statements of delivery and estimates (for rental charges of 200,000 yen or more), please submit contracts or the like.
- Membership fees/conference attendance fees of academic societies
- The costs of social gatherings or exchange meetings cannot be covered by the Individual Research Subsidy.
 - If costs for exchange meetings or the like are included in the conference attendance fees of academic societies, please submit documents that indicate the breakdown.
 - The Fund/Subsidy can cover the membership fees of academic societies for the fiscal year and conference attendance fees as well as bank transfer fees to pay the membership and conference attendance fees. To confirm the details, please submit documents or materials, such as documents enclosed with the fee payment slip, which indicate the payment details (including the fiscal year for which the payment is made).
(For details, see the “Fiscal Year for the Annual Membership Fee of an Academic Society” below.)
 - Conference attendance fees alone (not with related travel expenses) can be disbursed from the Fund/Subsidy. Please submit the receipt issued by the academic society or the receipt for payment issued by the bank.

<Notes>

- There have been some cases where academic conference participants, after receiving reimbursement for related expenses by submitting the receipt for payment issued by the bank or other relevant document before participation, requested Payment again with a receipt issued on the day of the conference. Please make sure not to submit duplicate disbursement requests.
- You do not need to submit the “Research Trip Report (Record) for Research Funds (Form 4) / (旅-4)出張報告（記録）書.”

❖❖❖Notes regarding the Annual Membership Fee of an Academic Society❖❖❖

[Payment of annual membership fees for the previous and following fiscal years]

While payment of the annual membership fee with the Individual Research Subsidy is limited to the current fiscal year in principle, the fees for the previous or following fiscal year may also be paid with the Individual Research Subsidy in the cases below, as long as a document that explains the situation/reason can be submitted. Note, however, that the annual membership fee can be paid with the Individual Research Subsidy only once per fiscal year as a general rule (if the Individual Research Subsidy is used for the payment of the membership fee for the current fiscal year, it cannot be used for the previous or following fiscal year).

<Annual membership fee for the previous fiscal year>

Although the Individual Research Subsidy cannot be used to pay for such a fee in principle, it can be paid with the Individual Research Subsidy only if the payment has been delayed (the fee for the current fiscal year is charged in the following fiscal year) due to the circumstances of the academic society through no fault of the researcher.

<Annual membership fee for the following fiscal year>

- The Individual Research Subsidy for the current fiscal year can be used for the membership fee for the following fiscal year if the due date for the payment is set within the current fiscal year (e.g., the due date for payment of the membership fee for fiscal 2021 is March 31, 2021). In such a case, you must submit a document specifying the due date.
- When the payment period stretches over two fiscal years, the fee must be paid in the following fiscal year (e.g., if the period for payment of the membership fee for fiscal 2021 is from March 2021 to June 2021, it should be paid after April 1, 2021).
- In the case that the payment for a membership fee is not based on the fiscal year (April to March of the following year) and occurs at the same time every year, such payment can be covered by the Individual Research Subsidy in the fiscal year in which it occurs.

[Payment of annual membership fees for more than one year]

Advance payment of annual membership fees of an academic society for more than one year (e.g., payment of annual membership fees covering three years from fiscal 2020 to 2022 during fiscal 2020) is not allowed. However, this does not apply when the minimum unit for the payment of annual membership fees is longer than one year (e.g., in the case where the membership fees are billed by the academic society once in three years).

- Paper/academic journal article submission, publication and review fees
In addition to the invoice (receipt), please submit the documents that indicate the title and author of the paper/article submitted.
- Gifts as a token of appreciation
 - Disbursement for goods given to research collaborators as thanks for their cooperation in interviews, etc. at research institutes or facilities mainly outside the University is categorized as "gifts as a token of appreciation." The goods (must not include coupons or the like) should be priced around 2,000 yen. Please indicate the names of recipients (the name of the representative in the case of an organization) and the details of their cooperation on the "Expenditure Form / 支出依頼票" or other documents.
 - When it is considered appropriate to give stationery or other goods to respondents to simple on-the-street questionnaires (not including research participants defined as recipients of "reward for research participants") as thanks for their cooperation, the disbursement can be categorized as "gifts as a token of appreciation."
 - The Individual Research Subsidy cannot cover hospitality gifts given at courtesy visits.

- Meeting/conference expenses

<Payment to venue rental expenses>

Required documents: ① Invoice or receipt for venue rental expenses

② "Meeting/Conference Report / (他-3) 会議会合開催報告書"

*If you wish to submit a "Meeting/Conference Report / (他-3) 会議会合開催報告書" as documentary evidence for a research seminar, meeting or conference during a research trip, you must obtain the venue provider's signature.

<Payment of meal costs>

• Please refrain from requesting payment. Only light meals may be paid for if there are acceptable reasons.

An applicant will not receive payment for research seminars attended only by persons within or related to the University.

Required documents: ① Invoice or receipt for light meal costs

② "Meeting/Conference Report / (他-3) 会議会合開催報告書"

- Meal Costs Payment Standard

Meeting type	Payment	Payment description
Research seminars attended only by persons within or related to the University	×	
Research seminars including persons from outside the University	×	
Light meal with acceptable reasons	○	1,100 yen or less (tax inc.) per person

* Please submit an invoice (receipt) showing the details of the meal and the number of persons who attended.

* Other than costs of meals, costs of beverages may also be paid for. However, alcoholic beverages are excluded.

* It is not allowed to use multiple funds (including private funds). Please be sure not to exceed the standard.

XI. Frequently Asked Questions about Disbursement

[Questions about travel expenses]

Q1: If I go on a research trip for more than one purpose, how will the travel expense of this research trip be covered?

[Itinerary: Japan → NY → LA → Japan]

- Purpose related to the research project supported by this Individual Research Subsidy:
[Destination: NY] To attend an academic conference (3 days) related to the research project and collect related information (2 days)
- Purpose unrelated to the research project supported by this Individual Research Subsidy:
[Destination: LA] To collect information (1 day)

A1: In the case above, since the itinerary is clearly divided into two portions according to the purposes, disbursements can be made as follows:

- ① Disbursement from this Individual Research Subsidy:
Transportation expenses from Japan to NY, accommodation fees related to conference attendance (3 days) and collecting related information (2 days)
* However, if you travel to LA on the day after the final day of collecting related information, the accommodation fee for the final day in New York will be covered by the □ disbursement from other research fund(s).
 - ② Disbursement from other research fund(s):
Transportation expenses from NY to LA, accommodation fees related to collecting information (1 day) and transportation expenses from LA to Japan
* When traveling by air, please purchase air tickets so that they separately indicate the respective fares for the part to be covered by this Individual Research Subsidy and the part to be covered by other research fund(s).
- This Individual Research Subsidy covers travel expenses for trips for purposes related to research projects supported by this Individual Research Subsidy, from departure to arrival.
 - When a single trip includes purposes unrelated to the research project supported by this Individual Research Subsidy, the portion of the travel expense for such purposes cannot be covered by this Individual Research Subsidy. As such, after clearly dividing respective portions for purposes related and unrelated to the research project supported by this Individual Research Subsidy, the related portion and unrelated portion are covered by this Individual Research Subsidy and other research fund(s), respectively.

Q2: Can a round-trip transportation expense to one destination be covered by the Individual Research Subsidy for a research trip involving several purposes?

A2: Yes, but only in cases where the total number of days for the purpose(s) unrelated to the research project supported by the Individual Research Subsidy does not exceed 10 days and the total number of days for the purpose(s) related to the research project supported by the Individual Research Subsidy.

(In cases other than the above, the expense only for one-way travel may be covered by the Individual Research Subsidy.)

Q3: Can I share a room for staying overnight when going on a research trip with other persons (e.g., a group of three persons including myself)?

A3: Yes, but in that case, disbursement will be made ① to the person who made out-of-pocket payments for the whole amount (for three persons) of the receipt, or ② to each person for the equivalent amount (one-third of the amount of the receipt). Please submit a receipt issued by the hotel, showing the names of the persons who stayed in the room. If the receipt does not have all the names on it, please submit a certificate of stay that proves the stay of the person(s) who is/are not indicated on the receipt.

[Questions about academic conference attendance fees]

- Q4: Can the Individual Research Subsidy cover academic conference attendance fees and related travel expenses for research collaborators (researchers other than the applicant or graduate school students) who attend the conference to collect information?
- A4: If their conference attendance is necessary to proceed with a research project, such fees and related travel expenses can be covered by the Individual Research Subsidy. However, if the purpose of their conference attendance is to present their own research findings, such fees and expenses cannot be paid from the Subsidy because Individual Research Subsidy are given to individual researchers to help them implement their own research projects.
- Q5: Can academic conference attendance fees alone (not with related travel expenses) be disbursed from the Individual Research Subsidy?
- A5: Yes, academic conference attendance fees only can be disbursed from the Individual Research Subsidy.
- Q6: The payment of the fee to participate in an academic conference scheduled for May of the following fiscal year is due on March 31. Can this be paid with the Individual Research Subsidy provided for the current fiscal year?
- A6: No. Regardless of the deadline, the payment to attend academic conferences scheduled to be held in the following fiscal year is covered with the Individual Research Subsidy to be provided for the following fiscal year.
Please make out-of-pocket payments within the fiscal year and keep the receipts. By submitting the receipts attached with documents indicating that the payments were due in the fiscal year, you will be reimbursed for the fees from the Individual Research Subsidy provided for the following fiscal year.

[Questions about annual subscriptions]

- Q7: Can I pay a subscription for an academic journal for one year which is different from the fiscal year (April to March) with the Individual Research Subsidy for the current fiscal year?
- A7: Yes. The subscription can be covered with the Individual Research Subsidy in the year of payment, as long as the payment is made at the same time every year. If you make a lump sum payment for a few years' subscription to a research journal, only the subscription for this fiscal year can be paid from the Individual Research Subsidy.
* Please note that in the case above, the subscription for the following years cannot be covered with the Individual Research Subsidy. (The receipt cannot be reused.)
- Q8: I'd like to make a lump sum payment for three-years' subscription this fiscal year. Can the total amount of this subscription be disbursed from the Individual Research Subsidy for this fiscal year?
- A8: No, the amount of only one year's subscription can be disbursed for this fiscal year, because the Individual Research Subsidy is provided on a single fiscal year basis.
- Q9: Since the computer I purchased was covered only by a six-month warranty, I bought an optional one-year warranty. Can the payment for the optional warranty be disbursed?
- A9: Yes. As for the payment for a multiple-year warranty, only the proportional amount for this fiscal year can be disbursed.

[Questions about compensation]

- Q10: Can I hire an individual, rather than an agency, for English proofreading?
- A10: Yes. In principle, you should use an agency for English proofreading. However, if you hire an individual with professional expertise in the area, you can pay remuneration. (Check the <Notes> on p. 22 beforehand.)
Please submit the “(報-1) Remuneration Bill” and also a copy of part of the original document (the first and last pages, the table of contents, etc.).

[Questions about books]

Q11: Can the publication cost of a book scheduled to be put on the market be paid from the Individual Research Subsidy?

A11: Yes, it can be paid from the Individual Research Subsidy if both of the following conditions are met:

- ① Publication of this book is necessary for you to publish findings of the research project supported by the Individual Research Subsidy; and
- ② No royalty is given under the publication agreement.
 - * In addition to the invoice (receipt) and statement of delivery, submit a photocopy of the agreement with the publishing company stating the terms of royalties.
 - * If the invoice (receipt) does not specify the title of the book, submit another document stating the title.
 - * Before ordering printed matter costing 200,000 yen or more, please submit "Report an Order of Printed Materials (Form 4) / (他-4) 20 万円以上印刷物発注報告書."

Q12: Can I use the Individual Research Subsidy to pay the costs of purchasing books and other research deliverables to send to those who support my research activities (such as investigations)?

A12: Yes, such costs can be paid from the Individual Research Subsidy if all of the following three conditions are met:

- ① The relationship between the research deliverables such as books and the research activities supported by the Individual Research Subsidy is clear;
- ② No royalty is given under the publication agreement; and
- ③ The deliverables are offered, not as gifts, so that the knowledge and information can be shared with and reported to the receivers, and the names, addresses and organizations of the receivers as well as their relationships with the research activities (the fact that receivers supported the research activities such as investigations) are clear.
 - * In addition to the invoice (receipt) and statement of delivery, submit a photocopy of the agreement with the publishing company stating the terms of royalties and documents demonstrating ② and ③ above.
 - * (Exceptional measure) It is allowed to use the Individual Research Subsidy to pay such costs after deducting the amount equivalent to royalty.

Q13: I buy books at KG Coop bookstore and the payment is deducted from my salary. What will the procedures be for books purchased at the end of the fiscal year (March)?

A13: The payment for books to be deducted from your April salary (for books purchased and delivered by the end of March) cannot be covered either with the Individual Research Subsidy for the fiscal year or with the Individual Research Subsidy for the following fiscal year. However, the payment for the books purchased and delivered by the end of March can be covered with the Individual Research Subsidy for the fiscal year, provided you use one of the following payment methods:

- ① Pay for the books in cash and submit the receipt.
- ② Request the KG CO-OP bookstore to issue an invoice and statement of delivery and submit them.
 - * The automatic deduction from your salary must be temporarily suspended. Please consult the KG CO-OP bookstore for details.
 - * Subscription fees that are automatically deducted from your salary can be paid in cash for March only.

[Questions about consumables]

Q14: Can I use the Individual Research Subsidy to pay for protective cases for electronic devices such as a personal computer or digital camera?

A14: If you need to buy protective cases to safely carry electronic devices such as a personal computer or a digital camera purchased with the Individual Research Subsidy, you can use the Individual Research Subsidy to pay for such cases (which should not be expensive or luxurious). They should be priced around 10,000 yen or less.

[Questions about communication expenses]

Q15: Can I use the Individual Research Subsidy to pay for SIM cards whose price includes communication expenses?

A15: If the purpose for use related to your research is clearly explained, you can use the Individual Research Subsidy. Please prepare a document to explain the reason and consult the Administrative Office. However, please note that part of the payment may not be covered by the Individual Research Subsidy depending on the conditions of the SIM cards.

① The usable period is designated but there is no data limit.

(Example) A card that can be used for two years without a data limit

→ Only the payment for one year can be covered.

② There is a data limit (and a maximum usable period).

(Example) A card that can be used for up to two years with the data limit of 120 GB

→ The entire amount can be covered if the data is used up in the current fiscal year.

[Questions about payments]

Q16: When I make an out-of-pocket payment via bank transfer (ATM), what documents am I required to submit, instead of a receipt issued by the vendor?

A16: You should submit the bank transfer slip taken from the ATM machine. A bank transfer fee can be included in the amount paid for the purchased items, and covered with the Individual Research Subsidy.

Q17: Can I use the Individual Research Subsidy to order business cards (*meishi*)?

A17: If the business card is necessary for your research activities, the cost can be covered with the Individual Research Subsidy. Please submit an original copy of the business card you ordered.

Q18: Can I use the Individual Research Subsidy to pay fees for installation, configuration customer-support, maintenance, warranty and repair for information-communication devices including personal computers?

A18: Installation, configuration and customer-support fees for the above devices cannot be paid from the Individual Research Subsidy. Maintenance, warranty and repair fees can be covered with the Individual Research Subsidy in the fiscal year when such payments are made.

Q19: Can moving expenses upon retirement be covered?

A19: No, moving expenses cannot be covered.

Q20: Can I pay expenses related to an outsourced survey using both the Individual Research Subsidy and other research funds?

A20: Yes, but only under certain conditions. Please consult the Administrative Office before signing an outsourcing agreement.