



# **AY 2026 Research Fund Spending Guidebook (Researchers' Edition)**

May 1, 2026 Version 3.1



**Division of Research, Ritsumeikan University**

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## About This Guidebook

This Guidebook is intended for researchers within the university, and explains the flow of procedures and steps for spending research funds as necessary expenses to carry out the research (such as goods and subcontracting costs, travel expenses, and personnel expenses, honorarium/remuneration). In addition, it focuses on practicality as a guidebook for spending research funds, omitting detailed explanations of related information and focusing as much as possible on explanations of the procedures themselves. For this reason, we ask that you refer to the University's website and other relevant websites as appropriate for information on various systems related to research funds.



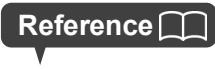




### Volumes of manuals regarding research fund spending

Manual	Target readers	Outline
<b>Research Fund Spending Guidebook (Researchers' Edition)</b> <b>This Guidebook</b>	Researchers Persons in charge at the Executive Office	Intended for researchers within the university, and explains the flow of procedures and steps for spending research funds as necessary expenses to carry out the research (such as goods and subcontracting costs, travel expenses, and personnel expenses, honorariums/remunerations).
<b>Budget Cycle Management System: Simple Guide (Researchers' Edition)</b>	Researchers Persons in charge at the Executive Office	Explains in detail the operation method and the screens of the "Budget Cycle Management" (BCM) system, which allows researchers within the university to spend research funds and perform application procedures online.

### Structure of this Guidebook

Chapter	Outline
<a href="#">Chapter 1 Introduction</a>	This chapter describes the University's efforts to ensure proper research fund spending.
<a href="#">Chapter 2 Handling of Research Funds</a>	This chapter explains the different types of research funds, contact information for procedures, expenses that can be spent as research funds and where they are listed in this Guidebook, and the management system for research funds.
<a href="#">Chapter 3 Costs for Goods, Subcontracting, Etc.</a>	This chapter explains the procedures related to expenses for the purchase of goods and subcontracting necessary for the execution of research.
<a href="#">Chapter 4 Travel Expenses</a>	This chapter explains the procedures for domestic and overseas business trips for researchers and persons cooperating in research.
<a href="#">Chapter 5 Personnel Costs and Remunerations</a>	This chapter explains the procedures for personnel costs and remunerations involved in research, specifically those involved in the employment of hourly-based employment staff and compensation and honorarium/remuneration.
<a href="#">Chapter 6 Materials at the End of This Guidebook</a>	This chapter provides materials related to the execution of research funds.

**Symbols used in this Guidebook**

Symbol	Outline
	Indicates a step that must be followed or something that must be noted to avoid any problems or glitches when performing a procedure.
	Indicates key points to keep in mind in order to ensure that a procedure is performed efficiently and without error.
	Indicates helpful information or information that is not directly related to a procedure, but might be good to know in order to perform that procedure.
	Indicates common exceptions for specific situations or when you are having difficulty.
<b>1</b>	Describes the steps in a procedure.
<< >>	Used to indicate the name of a screen.
[ ]	Used to indicate the items on a screens or in a document, and to indicate keys on a keyboard.
" "	Used to indicate the name of a document, examples of data to enter, messages, references within this Guidebook, and to emphasize words and phrases.
' '	Used when referencing the name of a manual other than this Guidebook.
	Used to indicate a reference that explains the text.
	Used to indicate a URL for this University.
	Used to indicate a URL outside of this University.

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# Chapter 1 Introduction

## 1.1 Appropriate Spending of Research Funds

### Instructions to researchers using research funds

President of Ritsumeikan University  
Chief Management Officer  
Yoshio Nakatani

At Ritsumeikan University, we have laid out the following matters as the researcher's responsibilities and code of conduct with regard to the appropriate spending of research funds in the "Ritsumeikan University Research Ethics Guidelines". All researchers involved in research activities must always be firmly aware of these matters and endeavor for the appropriate and effective use of research funds.

- ① Researchers must always be conscious of the fact that the source of research funds is provided by student tuition, subsidies from national and regional entities, grants from financial groups, donations from companies, etc., and must work for the appropriate spending of research funds.
- ② Researchers must use a granted research fund only for the purposes of the research for which it was granted.
- ③ When spending research funds, researchers must comply with related laws and regulations, our University's accounting rules, and the spending standards for the said research fund.

A researcher bears accountability to the party providing the research funds, be that the students, his/her parents, or the citizens of Japan, financial organizations, corporations, or the like, regarding the application of research funds. Most of all, as for the spending of research funds, researchers must always pay attention that their accountability is met, such as by including thorough explanations, and strive for appropriate spending.

The Ministry of Education, Culture, Sports, Science and Technology revised the "Guidelines for Management and Auditing of Public Research Funds at Research Institutions (Code of Practice)" in February 2021, and universities are now required to thoroughly implement measures to prevent improper use based on the three pillars of "strengthening governance", "raising awareness", and "strengthening systems to prevent misconduct". Ritsumeikan Universities considers the prevention of research fund misconduct to be something which protects researchers and forms the basis for becoming a next-generation research university.

As indicated in the "Handling of Income Tax Regarding Research Funds and the Like Provided to University Professors, Etc." National Tax Agency Commissioner Notification (August 20, 1958 - Direct Income 2-59), research funds in a university are to be expenditures paid directly by the University, and expenditures necessary for achieving the research project are not to be considered employment income. In other words, research funds applied to expenditures or educational activities not related to the research plan for a particular research project may be subject to taxation as employment income, and it is therefore important to use the research funds allotted to you only for the corresponding research purpose to prevent such concerns from arising.

This "Research Fund Spending Guidebook" was created to help fulfill such responsibilities to society in light of the various regulations and rules at Ritsumeikan University regarding the spending of research funds, with a focus on the spending procedures necessary for researchers.

We ask that researchers use this Guidebook to deepen their knowledge and awareness of research fund spending and endeavor for the proper spending of research funds, in order to carry out research activities with peace of mind in light of the importance indicated in the Ethics Guidelines.

Furthermore, this chapter describes the basic items one should understand as a researcher and the efforts at Ritsumeikan University with regard to research misconduct, a recent social problem that shows no signs of ending. We ask that all researchers at Ritsumeikan University strictly observe this material as well appropriately and smoothly carry out your daily research activities.

## 1.2 Issuing the Research Fund Spending Guidebook

Vice President of Ritsumeikan University (in charge of research)  
Supervisory Management Officer  
Tatsuya Sato

Ritsumeikan University has promoted the appropriate administration and management of public research funds based on the "Guidelines for Management and Auditing of Public Research Funds at Research Institutions (Code of Practice)" set forth by the Ministry of Education, Culture, Sports, Science and Technology. Based on the "Regulations on Management of Public Research Funds at Ritsumeikan University", we aim to expand our efforts to prevent improper use of public research funds and to ensure more proper spending. Unfortunately, there have been cases of improper use of research funds at our University in the past. We use these bitter lessons to sincerely promote efforts for the appropriate spending of research funds. As part of those efforts, the "Research Fund Spending Guidebook" is issued every academic year in order to clarify and spread awareness of the research fund spending rules, as well as to improve the awareness of parties affiliated with our University.

Researchers involved in the spending of public research funds have the responsibility to "fulfill accountability regarding the application of research funds" and to "deepen ones understanding for the use of granted research funds", as described by the President earlier. As society changes, the rules regarding public research funds also change, and changes can also be seen in cases of improper use. Please use this Guidebook as well as the compliance education related to public research funds provided by our University to deepen your awareness of research fund spending, and strive for the appropriate spending of research funds.

## 1.3 For Appropriate Research Fund Spending

### 1.3.1 Basic Matters on Preventing Improper Use of Research Funds at Ritsumeikan University

Our University promotes the proper management of public research funds based on the Ministry of Education, Culture, Sports, Science and Technology's "Guidelines for Management and Auditing of Public Research Funds at Research Institutions (Code of Practice)".

We aim to expand our efforts to prevent improper use of public research funds and to ensure more proper spending at our University, as described below.

#### (1) Clarification of structure for responsibility within the institution

In order to properly administer and manage public research funds, we clearly establish and publish a structure for responsibility related to administration and management within the institution.

Also, in order to appropriately administer and manage public research funds, the President serves as the Chief Management Officer, and a Supervisory Management Officer, Secretariat Management Officer, Compliance Promotion Officer, and Compliance Promotion Deputy Officer are each appointed.

## **(2) Maintenance of an environment that is the base of appropriate administration and management**

### **1. Implementation of compliance education / awareness activities**

We use compliance education and awareness activities to spread awareness throughout the University regarding the duties and stance involved in receiving and using public research funds, rules for using public research funds, paperwork procedures, efforts to prevent improper use, and more.

### **2. Clarification and uniformity for rules**

In order to appropriately administer research funds, we establish regulations and create rules to prevent the improper use of public research funds.

### **3. Clarification of professional authority**

We establish members' authority and responsibility regarding paperwork processing for competitive research fund and the like, and aim to share understanding.

### **4. Handling of accusations and the like and establishment of regulations on investigations and punitive action**

We establish regulations and aim for clarity and transparency regarding investigations and punitive action related to improper use of research funds. We also establish a service desk that accepts notifications from both inside and outside the University regarding improper use of public research funds.

## **(3) Grasping the causes of improper use and establishment / implementation of improper use prevention plans**

We grasp the causes of improper use as well as establish, implement, and publish an improper use prevention plan for each academic year.

## **(4) Appropriate administration and management activities for research funds**

We carry out appropriate budget spending in light of the improper use prevention plan. Spending of research funds is carried out in line with the Research Fund Spending Guidebook, which is issued every academic year and establishes rules at the University regarding the spending of public research funds.

## **(5) Promotion for the dissemination and sharing of information**

We establish a consultation service desk for responding to consultations from within and outside the University regarding public research funds. We also spread awareness within the University of the University's policy on efforts against improper use of public research funds, and publish the same externally.

## **(6) State of monitoring**

In order to appropriately manage research funds, the Improper Use Prevention Plan Promotion Department inspects documentary evidence and the Operations Auditing Office implements internal audits every academic year from the perspective of the University at large.

### 1.3.2 Ritsumeikan University Research Ethics Guidelines

In response to the establishment of the Science Council of Japan's "Code of Conduct for Scientists" in 2006 and the establishment of the Council for Science and Technology's "Guidelines for Responding to Misconduct in Research", our University established the "Ritsumeikan University Research Ethics Guidelines" (at the March 15, 2007 meeting of the Executive Board of Trustees), which clarifies the University's research principles and basic stance for research activities as well as the ethics and basic duties all persons involved in research activities should be equally conscious of. Our University promotes research activities based on these "Research Ethics Guidelines".

March 15, 2007  
Rule #154

Research in the humanities, and social and natural sciences has evolved together with history as it became more advanced, more sophisticated, and more diverse. Not only is there the pursuit of truth in traditional academic fields, but fields are joined and new fields are created constantly. Ritsumeikan University declares that we will carry out the mission inherent to academic research, that is, despite the tumultuous environment surrounding the sciences, we will pursue truth without adhering to conventional customs or mechanisms, create and inherit culture, and contribute to the welfare of humanity and the progress of society.

University research is to be carried out freely based on good academic conscience. However, to ensure that freedom for research and for the University and researchers at our University to autonomously carry out their responsibility to society, it is extremely important to share a sense of ethics, and it is essential to have a perspective and specific mechanisms to protect the individuals, organizations, and the like to be researched as well as the researchers themselves from infringing behavior in the research process.

In order that scientific research at our University may be carried out appropriately and smoothly and continue to be trusted by society, we establish these Research Ethics Guidelines as a code that persons involved in research at our University should always be conscious of and comply with.

#### (1) Scientific research at Ritsumeikan University

- ① Our University promotes the pursuit of truth and solutions for issues faced by humanity based on the freedom of academic research in order to open the path to a future for humanity, and contributes to the peaceful, democratic, and sustainable development of the world and of Japan as an education and research institution.
- ② Our University focuses on both the practice of basic research based on the free and creative intellectual interest of individual researchers, as well as the priority research our University prioritizes as a matter of policy, thus working to form a unique research hub meeting global standards.
- ③ Our University not only promotes the internationalization of research activities and the dissemination of research results both inside Japan and overseas, but also works to collaborate with overseas research institutions and the like to become an international hub for scientific research.
- ④ Our University works to contribute to human welfare, the progress of society, world peace, and the local community through our research activities.
- ⑤ Our University works to improve functions for fusing research and education and to nurture humans who act with justice and ethics as global citizens.
- ⑥ Our University works to collaborate with institutions such as overseas individuals and organizations, national and regional public entities, private companies, and citizen social organizations, and actively promotes exchange in research education. Exchange with external parties shall comply with the Ritsumeikan University External Exchange Ethics Standards and the Ritsumeikan University Conflict of Interest Management Policy.

## **(2) Duties and code of conduct for researchers**

"Researcher" is a general term for faculty and administrative staff members involved in research at our University, undergraduate and graduate students engaged in research activities at our University, visiting cooperating researchers, and the like.

### **(1) Basic matters**

- ① Researchers must be conscious of the fact that scientific research depends on the trust and mandate of society, and act with sincerity and in line with their conscience and beliefs.
- ② Researchers must have respect for humans and observe basic human rights in their research, working to gain the understanding of society.
- ③ Researchers must comply with international codes, regulations, treaties, and the like, as well as the laws, regulations, guidelines, and the like of Japan and the various rules of our University.
- ④ Researchers must work to maintain and improve their own expert knowledge and capabilities, always training to reach a higher level.
- ⑤ Researchers must respect expert research in other fields as well as work to understand the culture, customs, values, and the like in research activities of other countries and regions. Collaborating researchers must understand that they are mutually independent and equal researchers and respect one another's academic standing.
- ⑥ If undergraduate or graduate students participate in research activities, researchers must take considerations so that the students do not suffer detriments.
- ⑦ Researchers must make responsible efforts for the safety and environment of people cooperating and engaging in research. They must work to build positive human relationships free of discrimination and harassments due to "disabilities", gender, nationality, and the like. Matters related to harassment shall be handled according to separately determined guidelines.
- ⑧ When engaging in research exchange with an external institution, researchers must observe the Ritsumeikan University External Exchange Ethics Standards and behave in accordance with the four principles of autonomy, democracy, disclosure, and peaceful use.
- ⑨ Researchers must pay careful attention for any conflicts of interest in their own research, reviews, evaluations, judgments, and the like, taking proper measures with consideration for the public nature thereof.
- ⑩ Researchers must act with sincerity in line with the spirit of these Guidelines throughout the process of research activities. They must not engage in nor become complicit in misconduct.

### **(2) Drafting of the research project and plan**

- ① Researchers must draft research projects and plans that can be displayed as clearly as possible.
- ② When drafting research projects and plans, researchers must thoroughly grasp the achievements of previous research and sincerely confirm the originality and novelty of their own research.
- ③ During the course of their research, researchers must carry out self-checks on the progress of their research and work to give appropriate progress reports.
- ④ If, even during the course of their research, the possibility that the said research may have a negative impact on humans, society, or the environment arises, researchers must carefully consider whether to continue that research.

### **(3) Informed consent**

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- ① Researchers must protect the research subjects and research collaborators and comply with all related rules including laws, regulations, and guidelines.
- ② If carrying out research having been provided information or data of an individual related to their behaviors, thoughts and beliefs, financial status, environment, body or mind, or the like, researchers must thoroughly explain the purpose, significance, collection method, and the like to the provider and gain the consent of the provider.
- ③ Researchers must work to remove any foreseeable risks to the provider as much as possible.
- ④ The same shall apply when researchers are provided information or data from organizations, groups, or the like.

### **(4) Collection and management of materials, data, and the like**

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- ① Researchers must collect materials, data, and the like related to their research using scientific methods and means generally deemed valid.
- ② Researchers must appropriately store research records related to materials, data, or the like collected or created for their research and save said records for the necessary amount of time to allow for post-fact verification.

### **(5) Protection of personal information**

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- ① Researchers must be conscious of the importance of personal information as well as take the necessary measures to handle the personal information appropriately, in light of the fact that personal information must be handled carefully under the principle of respect for individuals.
- ② Researchers must make all efforts to manage the materials, data, and the like collected for their research, as well as never leak personal information learned through the course of research to another party without the consent of the concerned individual.
- ③ Researchers must respond with sincerity to any complaints or the like regarding the handling of personal information.

### **(6) Safe management of research equipment, chemicals, etc.**

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- ① When using research devices or equipment, or chemicals, materials, or the like in research experiments, researchers must comply with the related laws, regulations, rules at our University, and the like, and work for the safe management thereof.
- ② Researchers must take responsibility and carry out the final disposal of any residue, waste, used chemicals, used materials, or the like resulting from the process of research experiments.

### **(7) Appropriate spending of research funds**

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- ① Researchers must always be conscious of the fact that the source of research funds is provided by student tuition, subsidies from national and regional entities, grants from financial groups, donations from companies, etc., and must work for the appropriate spending of research funds.
- ② Researchers must use a granted research fund only for the purposes of the research for which it was granted.
- ③ When spending research funds, researchers must comply with related laws and regulations, our University's accounting rules, and the spending standards for the said research fund.

**(8) Dissemination of research results**

- ① Researchers have the right and duty to properly report and return all research results to society, except in cases where publication is restricted due to rational reasons such as protecting the rights of involved parties or acquiring industrial property rights.
- ② When announcing research results, researchers must investigate in detail and respect any preceding research as well as avoid infringing on the intellectual property of other parties.
- ③ When carrying out research and announcing the results thereof, researchers must not perform any misconduct such as fabrication (creating data that does not exist), falsification (changing or forging data), or plagiarism (using the ideas, data, or research results of another party without the appropriate citation).
- ④ When announcing research results, researchers must include anyone who substantially contributed to the said research activities and has responsibility regarding the research content and results as an author.

**(9) Achievement evaluation for other parties**

- ① When delegated by a Review Committee or the like to evaluate the achievement of another party, researchers must avoid including any arbitrary perspectives in the evaluation, but must perform appropriate evaluation following the evaluation standards, review procedure, and the like.
- ② Researchers must not leak or improperly use any information learned through involvement in the achievement evaluation for other parties.

**(3) Duties of Ritsumeikan University****(1) Enhancement of the research environment and ethics education**

- ① Our University maintains a research environment that allows all researchers to sufficiently exercise their capabilities and takes into consideration the growth of the researcher and competency formation based on aptitude.
- ② Our University implements the necessary awareness activities and ethics education in order to heighten researcher awareness of research ethics.
- ③ Our University raises awareness so that researchers comply with the Research Ethics Guidelines and act with sincerity.
- ④ Our University thoroughly spreads awareness so that the related laws, regulations, rules of our University, and the like are complied with, as well as takes the necessary measures to prevent misconduct from occurring in the implementation of research and spending of research funds.
- ⑤ Our University takes the necessary measures to solve situations in which a dispute occurs, such as a researcher having a conflict of interest or there being an unwarranted infringement on research activities.

**(2) Establishment of the Research Ethics Committee**

- ① Our University established the Ritsumeikan University Research Ethics Committee in order to promote the appropriate administration of these Guidelines as well as to respond to acts by a researcher that violate research ethics, consultation from parties handled in an unwarranted or unfair way, acts of infringement faced by researchers themselves, and the like.
- ② Matters regarding the Ritsumeikan University Research Ethics Committee (hereinafter, "the Committee") are established in the Ritsumeikan University Research Ethics Committee Regulations.

**(3) Response to acts, etc., in violation of the Research Ethics Guidelines**

- ① In the event that actions by a researcher in violation of these Guidelines are discovered, the President shall perform a factual investigation and, if the said violations are confirmed to be true, take the necessary measures. However, when the President deems it necessary, an Investigation Committee shall be established pursuant to the Ritsumeikan University Research Ethics Committee Regulations to perform an investigation.
- ② In the event our University receives a notification of misconduct or the like in research activities, our University shall respond pursuant to the Ritsumeikan Trust Regulations on Handling of Notifications.
- ③ The necessary items regarding the management and auditing of public research funds are determined in the Regulations on Management of Public Research Funds at Ritsumeikan University.
- ④ The necessary items regarding the response to fabrication, falsification, or plagiarism in research activities are determined in the Ritsumeikan University Code for Prevention of and Responses to Misconduct in Research Activities.

End of Text

Supplementary provision (Partial revision due to the establishment of the Ritsumeikan Trust Regulations on Processing of Notifications, November 10, 2010)

These Guidelines are to be enacted on November 10, 2010.

Supplementary provision (Partial revision due to the establishment of the Regulations on Management of Public Research Funds at Ritsumeikan University, March 25, 2015)

These Guidelines are to be enacted on April 01, 2015.

Supplementary provision (Partial revision due to the complete revision of the Ritsumeikan Trust Regulations on Processing of Notifications, September 5, 2018)

These Guidelines are to be enacted on October 01, 2018.

Supplementary provision (Partial revision due to the abolition of the Ritsumeikan University Code for Prevention of Misconduct in Research Activities and the establishment of the Ritsumeikan University Code for Prevention of and Responses to Misconduct in Research Activities, May 31, 2023)

These Guidelines are to be enacted on May 31, 2023, and applied starting on March 29, 2023.

**1.3.3 Efforts to Prevent Research Misconduct****(1) What is research misconduct?**

Research misconduct involved in the spending of research funds is improper use, either intentionally or by gross negligence. The following lists major examples of improper use. However, inappropriate usage due to reasons like a simple accounting mistake or misunderstanding of the rules is also unacceptable.

- ☒ **Entrusted money**  
Instructing a business to make up a fictitious transaction, and by this or similar means, having the business draw up a false invoice, then using such invoice to make one's university disburse research fund money, and having the business hold such money in its keeping.
- ☒ **"Pooled money" (using bogus business trips or bogus honorarium/remuneration)**  
Falsifying or otherwise tampering with business trip expense applications or attendance records, and using such to make dishonest claims or similar for travel expenses or honorarium/remuneration, with the resulting money being held in the keeping of the laboratory or the researcher.

- ☒ **Alteration of documents (involving replacement, article substitution, article switch)**  
Having a business draw up a false invoice, using such invoice to make one's university disburse research fund money, then having the business deliver articles different from the ones contracted for.
- ☒ **Unintended use**  
Using research funds for purposes other than research (including personal uses), or using research funds with limitations on applications for another research project.
- ☒ **Flowback**  
After first paying travel expenses or personnel costs and remuneration to a student or the like, gaining consent from that person to collect all or some of that money and reusing it as part of the budget for the laboratory or for personal uses.
- ☒ **Duplicate invoices**  
Claiming overlapping travel expenses, despite receiving payment of travel expenses from another institution, or re-issuing receipts that can be issued online to make overlapping claims from multiple budgets.
- ☒ **Mismatched years**  
Paying for goods with a budget for an academic year different from the academic year in which the goods were delivered (excluding cases where payments over multiple academic years are permitted, such as with multi-year funds for Grants-in-Aid for Scientific Research (hereinafter, "KAKENHI")).

Actions like the following are also prohibited as research misconduct.

- ☒ **Improper receiving**  
Receiving research funds through a deceitful and improper method, such as by applying for research funds under the name of another researcher, or applying with falsehoods on application documents.
- ☒ **Improper acts**  
Fabricating, falsifying, or plagiarizing the data, information, investigation results, or the like displayed in an announced research result, either intentionally or due to significant negligence to carry out the basic care obligation befitting of a researcher.

## (2) Guideline actions

The Ministry of Education, Culture, Sports, Science and Technology revised the "Guidelines for Management and Auditing of Public Research Funds at Research Institutions (Code of Practice) (Decided by the MEXT Minister on February 15, 2007)" on February 18, 2014, and established the "Guidelines for Dealing with Improper Acts in Research Activities (Decided by the MEXT Minister on August 26, 2014)" in August of the same year. A revision was enacted also on February 1, 2021, requiring research institutions to create more concrete and clear measures as described in the Guidelines with "strengthening governance", "raising awareness", and "strengthening systems to prevent misconduct" as the three main pillars.

Research misconduct is an issue that not only individual researchers must engage in. Research institutions must also take responsibility to prevent it, thus creating an environment where it is difficult to engage in research misconduct. There is a need to promote efforts to prevent research misconduct before it happens and to clarify the responsibility for management through the establishment of a responsibility system as an organization. At Ritsumeikan University, we have determined the responses to the requirements in both Guidelines at the Executive Board of Trustees (December 24, 2014) and are engaged in taking the necessary measures.

### (3) Compliance education

Researchers enrolled at our University are broadly required to undergo compliance education. In particular, researchers who receive or newly apply for public research funds, including KAKENHI, absolutely must undergo compliance education and, after taking a comprehension test, submit a pledge. Persons who do not submit a pledge will not be allowed to receive or newly apply for public research funds at the University.

- Researchers who are new to the University must undergo the University's compliance education and submit a new pledge to the University, even if they have already undergone similar compliance education at their previous educational institution and submitted a pledge to it.
- The undergoing of compliance education and submission of a pledge which our University requires as part of our efforts to prevent improper use and ensure appropriate spending of public research funds must be done for the academic year determined by our University every three years.

#### Reference

##### Public research funds

- Grants-in-Aid for Scientific Research (KAKENHI)
- Competitive research funds allocated by Ministry of Education, Culture, Sports, Science and Technology and other public fund-allocating bodies
- Research funds allocated by government organizations, independent administrative institutions, regional public organizations, special public corporations, and similar entities
- Grant money, etc., to which "appropriate management and auditing shall be performed according to the revised guidelines" applies by notification from the Ministry of Education, Culture, Sports, Science and Technology or rule indicated by the allocating body

### Method for undergoing

#### ① Undergoing compliance education (video)

Access the Faculty Portal and undergo compliance education (watch the video).

#### ② Comprehension test regarding public research funds and submission of pledge

Access SmartDB, which is displayed on the same page, then undergo the comprehension test and submit a pledge. (Your RAINBOW ID and password are required to use SmartDB.)

- \* You can also submit this on paper if you cannot access SmartDB. Download the "Comprehension Test / Pledge" sheets on the same page and then submit that to the Research Office or Office of Research Promotion.

**(4) Research ethics education**

In order to carry out research, all researchers enrolled at the University must undergo the research ethics e-learning course provided by the Japan Society for the Promotion of Science, [eL CoRE]<sup>\*1</sup>. After doing so, you must submit the "Certificate of Completion" you are given after taking the course via SmartDB<sup>\*2</sup>.

Researchers who are new to the University must undergo eL CoRE and submit a "Certificate of Completion", even if they have already undergone similar research ethics education (such as having undergone eL CoRE or other ethics education such as eAPRIN until the last academic year) at their previous educational institution.

Furthermore, the University requires researchers to undergo research ethics education every five years in the academic year specified by the University. However, this may not apply in the future if major changes to the interval of taking education or education contents arise due to changes, etc., in the policy of the Ministry of Education, Culture, Sports, Science and Technology, etc.

Research ethics education program	Research ethics e-learning course [eL CoRE]
Method for undergoing	Access the research ethics e-learning course website <sup>*3</sup> , select "New registration (Individuals)", and acquire your course ID and password. (This is not the ID and password for applying KAKENHI.)
Submitted document	"Certificate of Completion" <sup>*2</sup>

\*1 eL CoRE has been created based on the research ethics education material (Instructions to Conscientious Scientists for Sound Development of Science) created by the Japan Society for the Promotion of Science (<https://www.jsps.go.jp/j-kousei/data/rinri.pdf>). As there is more detailed information available, we recommend you thoroughly read through this as well.

\*2 <https://sdb.ritsumei.ac.jp/hibiki/BRDDocument.do?func=insert&binderId=10274>

\*3 <https://elcore.jsps.go.jp/top.aspx>

## Chapter 2 Handling of Research Funds

### 2.1 Main Differences from Last Academic Year and Precautions

#### 2.1.1 Submissions of Invoices and Delivery Statements/Receipts

The Electronic Book Preservation Act has been revised to stipulate a time limit on the electronic storage (scanning) of documentary evidence required for accounting processing, such as invoices, delivery statements, and receipts issued by companies and stores. Please submit (submit an application for) these kinds of documentary evidence promptly after they are issued. **Regardless of whether this documentary evidence is issued electronically or on paper, we ask that you submit (submit an application for) them within about one month after they are issued.**

Each year, some researchers submit a year's worth of documents at the end of the academic year; however, we are not able to electronically preserve the documentary evidence in such a case. Also, if time has passed since a document was issued, it could also lead to trouble such as duplicated payment or the inability to reimburse some reimbursed payments due to exceeding the budget.

**Internal audits at this University have strongly instructed us to correct this kind of "accumulation of documentary evidence".** It is also important for ensuring appropriate spending. We ask for your understanding and cooperation.

#### 2.1.2 No Signature or Stamp Required for Delivery Confirmation by Researcher

All goods purchased using research funds up to AY 2025 required a signature or stamp on the delivery statement (or receipt or card statement for reimbursed payments). However, starting from AY 2026, signatures and stamps will no longer be required on the premise that documentary evidence is stored electronically and the delivery has been confirmed before the documentary evidence is submitted.

\* After delivery, please check that there are no faults, stains, or other damage before submitting documentary evidence. Items that have been submitted to the office contact person for budget management cannot, in principle, be returned or exchanged.

➡ Refer to "[\(3\) Delivery confirmation by researcher](#)" on [P.32](#).

#### 2.1.3 Clarification of Spending Standards for Conference Liaison Expenses

For AY 2026, we have further clarified the standards for conference liaison expenses and established a new Standard 4. In light of the increasing number of large research and international joint research projects as well as the need to construct a network for promoting initiatives to become a next-generation research university, Standard 4 assumes social gatherings that go beyond pure research activities and include a meaning of hospitality or courtesy, such as receptions. However, many research funds have stakeholders and require accountability, and so the rules cannot simply be relaxed. Therefore, we established Standard 4 as a standard that requires an advance application and can be used only for internal funds, which are not subject to the fund originator rules and do not come from tuition fees.

➡ Refer to "[3.6.15 When Wanting to Spend Conference Liaison Expenses](#)" on [P.70](#).

[Spending standards and spending amounts for conference liaison expenses (standards and maximums)]

Standard 1: Meal expenses, etc., for a meeting (research discussion) that does not include persons outside the University

Standard 2: Meal expenses, etc., for a meeting (research discussion) that includes persons outside the University

Standard 3: Meeting expenses with persons outside the University, such as receptions for research collaboration or international research exchange

**(New)** Standard 4: Meeting expenses pursuant to Standard 3 that are funded by carried-over research funds and scholarship contributions with no specification or limitation on application

Regarding Standard 4, the amount approved exceeding the maximum amount(\*) can be spent only in cases where it is needed for a show of hospitality or courtesy in a reception and was deemed via a preliminary procedure to correspond to social conventions. From the perspective of accountability for the use of research funds to pay for alcoholic beverages or food/drink that includes alcoholic beverages, please consult with the office contact person for budget management at least two weeks before the planned event and receive approval from the Vice President (in charge of research). Accountability in terms of social conventions cannot be met for events without advance approval. From the perspective of protecting researchers from inappropriate research fund spending as well, **after-the-fact applications will not be accepted in any case.**

Furthermore, as accountability in terms of social conventions is particularly required for spending of conference liaison expenses, we will hold periodic checks and hearings with faculty members as part of our internal audits and monitoring.

\* For the perspective of accountability in terms of social conventions, if it can be determined that alcoholic beverages are contained in the documentary evidence or pictures, such cases will be handled as conference expenses for alcoholic beverages and food/drink that includes alcoholic beverages (requiring an application in advance). **If it can be determined that alcoholic beverages are contained, spending is not permitted for after-the-fact applications excluding only the alcoholic beverages.**

#### 2.1.4 Establishment of a Management Rule for Cases Exceeding the Specified Accommodation Expenses in Business Trip Travel Expenses

Starting from AY 2026, if accommodations cannot be found within the specified amount due to special circumstances, the actual cost will be paid upon submission of a receipt, etc., within the range of the maximum amounts stipulated in the table below. However, as this assumes that the researcher will use guest rooms that can be considered the most economical in light of itinerary safety, payments will not be made for upgrades to guest rooms such as suites or deluxe rooms. If exceeding this maximum amount, please attach a Statement of Reasons for Spending describing the circumstances to the BCM travel expenses binder and submit. However, as there are also cases where payment cannot be made depending on the reasons, consult with the office contact person for budget management in advance. Furthermore, if the rules from fund originators of public research funds or the like prohibit paying in excess of the specified amount, the rules of the fund originators take precedence.

- ◆ Specified amount (submission of documentary evidence not required) and maximum amount (actual costs paid) for business trip travel expenses

Category		Specified amount (submission of documentary evidence not required)	Maximum (actual costs paid in this range)
Business trip in Japan		12,000 yen	30,000 yen
Business trip outside Japan	Designated city	22,500 yen	60,000 yen
	"A" regions	18,800 yen	50,000 yen
	"B" regions	15,100 yen	40,000 yen
	"C" regions	13,500 yen	36,000 yen

⇒ Refer to "[4.1 Domestic Travel Expenses](#)" on [P.75](#) for domestic travel expenses, and to "[4.2 Overseas Travel Expenses](#)" on [P.79](#) for overseas travel expenses.

## 2.1.5 Review of Standards for Using Business Class

Starting from AY 2026, if you would like to use business class, judgment will be made regarding whether to permit spending or not depending on the following reasons.

### 1. Cases permitted due to travel time

If travelling by airplane and the total boarding time (excluding layover waiting time) for a single area (referring to the space between the place of departure to the destination on an international flight, including transit points) is 8 hours or more, then the use of business class with actual costs paid is permitted from the perspective of reducing health risks. Note that this shall not apply to cases of travel between Japan and the following countries and regions.

Indonesia, Vietnam, Singapore, Thailand, South Korea, Taiwan, the People's Republic of China, the Philippines, Brunei, Malaysia, Mongolia, Laos, Palao, and Guam

### 2. Cases permitted other than the above

If you must use business class due to health reasons or other special circumstances, then when applying for a business trip, submit the "Statement of Reasons for Spending/Description Regarding Use of Business Class" describing the reason together with objective evidence (such as a medical certificate) and receive approval from the budget unit manager in advance. Because accountability in terms of social conventions cannot be met for events without advance approval, from the perspective of protecting researchers from inappropriate research fund spending as well, after-the-fact applications will not be accepted in any case.

➡ Refer to "[Airfare](#)" on [P.80](#).

## 2.1.6 Handling of Cases Where Meal Costs Are Included in Accommodation Expenses

Starting from AY 2026, for cases where meal costs are included in accommodation expenses, the actual costs calculated by subtracting that amount will be paid. If the amount for meal costs are clearly listed on the receipt or other statement, that amount will be subtracted for payment, and if it is not listed, then the amounts below calculated as equivalent to 1/3 of the paid daily allowance (decimals rounded up) per meal will be subtracted for payment. Furthermore, if the rules from fund originators of public research funds or the like stipulate the handling of meal costs, the rules of the fund originators take precedence.

- ◆ Meal costs subtracted from accommodation expenses (if the receipt or other statement does not list them)

Category		Meal costs subtracted from accommodation expenses
Business trip in Japan (140 km or more)		1,000 yen
Business trip outside Japan	Designated city	2,800 yen
	"A" regions	2,400 yen
	"B" regions	1,900 yen
	"C" regions	1,700 yen

To avoid complicated checks and the like, we recommend using accommodation plans that do not include meals.

➡ Refer to "[Meals costs subtracted from accommodation expenses \(if the receipt or other statement does not list them\)](#)" on [P.81](#).

## 2.1.7 Attendance Management of Student Part-Time Work Using "Kinmuu"

Working times for student part-time work is managed using the attendance management digital tool "Kinmuu".

## 2.1.8 Application for the Notification of Working Conditions

Starting from AY 2026, we will clarify the rules for employment procedures. **We have established a clear deadline for employment applications, in order to appropriately carry out procedures before beginning work and to clearly show working conditions to the employee in advance.** If this deadline is exceeded, the start of working will be delayed. The appropriate procedures must be followed to ensure legal compliance as well. We ask for your understanding and cooperation.

Start of work	Deadline for the employment application procedure
Start of work on 1st of a month	Application submitted by 20th of preceding month
Start of work on 15th of a month	Application submitted by 5th of that month

## 2.1.9 Deadline for End of Academic Year

Research funds require that procedures are done for each accounting year, even for multi-year funds that span multiple academic years or funds that have contract periods over academic years. Therefore, there are various deadlines set for the end of the academic year. While there may be some slight variations depending on how the calendar falls, deadlines are set as shown below. Please check them in advance and spend your budget in a planned manner so that you can carry out the procedures before the deadlines.

If you anticipate spending will occur after the deadline, be sure to contact the office contact person for budget management in advance and share your spending plan. Near the end of the academic year, we will provide information about advance collection via Forms separately. We ask for your cooperation.

**Reference: Major deadlines (AY 2025)**

Item	Deadline
Orders (printed materials)	December 4, 2025
Orders (other than printed materials)	January 8, 2026
Payment by invoice on Amazon Business	December 25, 2025
Usage limit for corporate card	January 31, 2026
Submission deadline for documentary evidence	February 27, 2026

## 2.2 Major Types of Research Funds

### (1) Competitive research fund programs

For information about the latest competitive research fund programs, check the Cabinet Office website.

 <https://www8.cao.go.jp/cstp/compefund/>

Furthermore, this University designated one half of the indirect expenses under the competitive funding program as research environment enhancement funds, and these are spent on enhancing research environments for the researchers who win the competitive funds.

### (2) Research aid

Our University has a research aid program aimed at improving research capability, disseminating research results, forming a research hub, and the like. For information about the latest program, check the Faculty Portal.

## 2.3 Contact Information for Various Procedures

The procedures for management and spending of research funds are carried out according to various regulations and rules at this University. At this University, each Research Office manages research funds (institutional management). All procedures other than online procedures must be completed through a Research Office. Also, if you have any questions or matters to discuss regarding the procedures, please feel free to inquire at the applicable Research Office.

Research Office	Contact info
<b>[Kinugasa or Suzaku Campus affiliation] Research Office at Kinugasa Campus</b>	56-1 Toji-in Kitamachi, Kita-ku, Kyoto 603-8577 Shugakukan 2nd Floor
<b>[Biwako-Kusatsu Campus affiliation] Research Office at Biwako-Kusatsu Campus</b>	1- 1-1 Noji-higashi, Kusatsu, Shiga 525-8577 [Natural sciences] Research Center for Disaster Mitigation System 3rd Floor [Humanities and social sciences] Across Wing 5th Floor
<b>[Osaka Ibaraki Campus affiliation] Research Office at Osaka Ibaraki Campus</b>	2-150 Iwakura-cho, Ibaraki, Osaka 567-8570 Building A 8th Floor
<b>[Grants-in-Aid for Scientific Research, Individual Research Allowance, Research Environment Enhancement Funds, Governmental Public Funds] Research Fund Accounting and Administrative Center in the Research Office at Biwako-Kusatsu Campus</b>	1- 1-1 Noji-higashi, Kusatsu, Shiga 525-8577 Research Center for Disaster Mitigation System 3rd Floor

## 2.4 Expenses for Which Research Funds may be Spent

Research funds may be used for items necessary for the execution of research, to the extent that such use conforms to the corresponding research tasks, intent of the funding program or project, and rules related to the research funds.

The following indicates types of expenses and examples thereof where research funds may be used. Refer to the relevant pages in the list below for the spending procedures of each type of expense.

Type of expense	Example	Spending procedures	Page
Costs for goods, subcontracting, etc.	<ul style="list-style-type: none"> <li>● Goods (Purchase of commodities (equipment and consumables))</li> <li>● Other (subcontracting, etc.)               <ul style="list-style-type: none"> <li>➢ Costs that are intended for implementing the research (Examples: Printing, creating reproductions, developing and printing photos, communication (such as stamps and telephone bills))</li> <li>➢ Transport</li> <li>➢ Leases for research venues (only if none of the affiliated institution's facilities are adequate for conducting the funded project)</li> <li>➢ Conferences (such as rental of the venue and meals (excluding alcoholic beverages))</li> <li>➢ Equipment rental and leasing (such as computers, automobiles, experimental equipment/tools)</li> <li>➢ Equipment repairs</li> <li>➢ Transportation other than travel expenses</li> <li>➢ Presentation of research achievements (such as contributions to academic journals, website creation, preparation of pamphlets to publicize the research achievements, and PR activities disseminating research achievements to the general public)</li> <li>➢ Disposal of experiment waste, etc.</li> </ul> </li> </ul>	Chapter 3 Costs for Goods, Subcontracting, Etc.	<a href="#">P.28</a>
Travel expenses	Transportation expenses, accommodation fees and daily allowances for the Investigator and research collaborators engaged in overseas or domestic travel to collect materials, conduct surveys, attend meetings, present research achievements, and other purposes.	Chapter 4 Travel Expenses	<a href="#">P.74</a>
Personnel costs and remunerations	<ul style="list-style-type: none"> <li>● Expenses for personnel costs involved in work required for document creation/management, experiment assistance, and research activities</li> <li>● Remunerations for lectures, provision of specialized knowledge, translation, proofreading, cooperation in questionnaires, and for researchers affiliated in Japan or overseas</li> </ul>	Chapter 5 Personnel Costs and Remunerations	<a href="#">P.91</a>

**Note!**

Depending on various university regulations and rules at various Ministries, Agencies, and related corporation application programs, usages may not be permitted for certain types of expenses or examples, or the handling for that type of expense in accounting may be different from that of KAKENHI. Especially for external funds such as public research funds, refer to the accounting handling procedures and manuals for the applicable research fund before taking the necessary spending procedures.

If you are in any doubt regarding spending, be sure to consult with the office contact person for budget management.

## 2.5 Expenses for Which Research Funds may not be Spent

Research funds may not be spent for expenses that are incurred for purposes other than the research, or that have no direct relation to the research. Nor may research funds be spent, in principle, in a way that spans academic years. Please complete the order, delivery, and payment for goods used in a particular academic year under the funding budget for that academic year.

For matters related to educational expenses related to a college/graduate school such as laboratory expenses, please consult with the Division of Academic Affairs (the administrative office of your affiliated college). Also, be aware that for scholarship contributions and the like, the usage scope may vary depending on the contract contents.

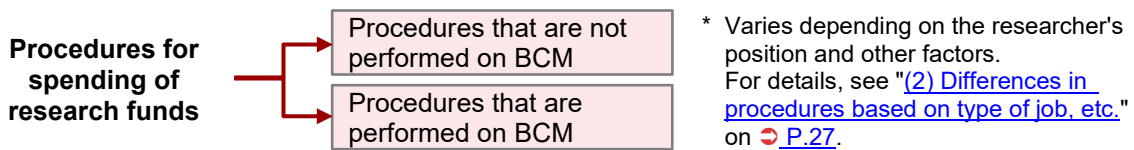
When spending research funds, always keep in mind that the researchers themselves must bear accountability regarding matters such as fairly selecting destinations where orders are placed when researchers themselves place orders and appropriately spending the research funds.

## 2.6 Procedure Methods for Spending of Research Funds

### (1) Types of procedure methods

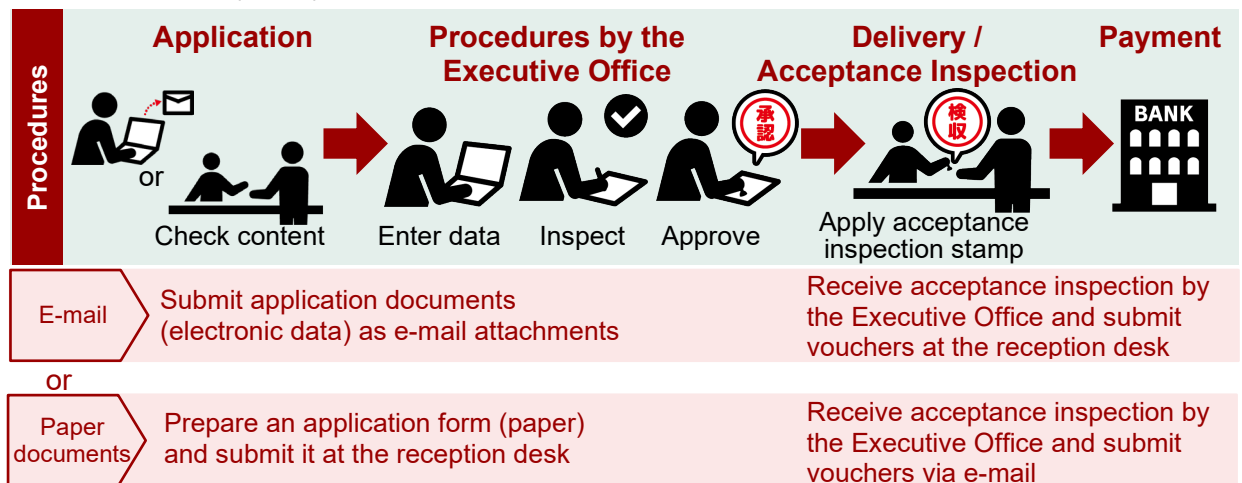
Depending on the researcher's type of job and other factors, there are cases in which procedures that use the "Budget Cycle Management System" (BCM) are possible and cases in which procedures that use BCM are not possible. Therefore, there are two types of procedures for spending research funds: "procedures that are performed on BCM" and "procedures that are not performed on BCM."

For "procedures that are performed on BCM," the system allows you to perform procedures from application to Executive Office approval, and checks/circulation when performing an acceptance inspection. For "procedures that are not performed on BCM," the required documents are prepared as electronic data and submitted via e-mail.



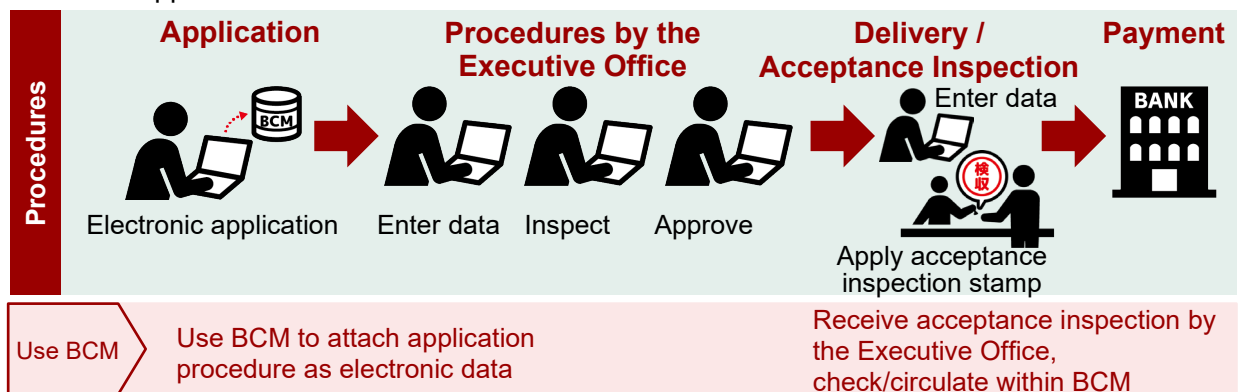
#### Procedures that are not performed on BCM (via e-mail or paper documents)

The application procedure is carried out by sending Excel or other data via e-mail or by submitting paper documents (forms).



#### Procedures that are performed on BCM (E.g.: Placing orders for 100,000 yen or more per order)

Electronic applications are submitted via the Web.



For more information about BCM, refer to the 'Budget Cycle Management System: Simple Guide (Researchers' Edition)'.

In this Guidebook, when the procedures differ depending on the researcher, they are described as either "procedures that are performed on BCM" or "procedures that are not performed on BCM". Please refer to the appropriate description to complete the relevant procedure.

## (2) Differences in procedures based on type of job, etc.

As mentioned above, there are two types of procedure methods to apply for research funds: "procedures that are performed on BCM" and "procedures that are not performed on BCM". The researchers who follow each procedure are described below.

### Researchers who perform "procedures that are performed on BCM" (when spending one's own research funds)

Researchers who perform procedures that are performed on BCM must have the job type of "tenured faculty, administrative staff, and the like at this University" as shown in the following table. In addition, BCM is configured so that a representative of a research fund who has a RAINBOW ID can complete the procedures even if he or she is not in one of the indicated job types.

Job Type	BCM Usage Configuration	Procedure Methods for Spending
Tenured faculty member (employment period not fixed), fixed-term faculty member, special-contract faculty member (tokubetsu keiyaku faculty), specially-appointed faculty member (tokubetsu nin'yo faculty), professor / distinguished professor, eminent professor (tokubetsu shohei faculty), eminent research professor (tokubetsu shohei kenkyu faculty), research professor, lecturer / contract lecturer, special assistant professor, research associate	A RAINBOW ID has been issued and BCM usage configurations have been done in advance.	Carry out procedures on BCM.
Part-time lecturer, teaching lecturer, visiting professor, affiliate research professor, visiting research professor, eminent professor (faculty holding two posts [persons with continuous service from before AY 2012]), senior researcher, researcher, JSPS fellow (PD, DC, etc.), RARA student fellow, assistant researcher, visiting cooperating faculty (senior research fellow, visiting senior researcher, visiting scholar, project researcher), research assistant, academic research assistant, adjunct administrative staff, this University's college/graduate student, trainee, research student, hourly-based employment staff	A RAINBOW ID has been issued, but procedures for configuration are required before using BCM.	
Visiting faculty, other university's college/graduate student, other person outside the university	A RAINBOW ID has not been issued (including those with no application submitted).	Procedures are carried out at a Research Office desk.

### Researchers who perform "procedures that are not performed on BCM"

"Procedures that are not performed on BCM" are for "visiting faculty, other university's college/graduate student, other person outside the university", as described in the table above. Certain types of jobs are not uniformly granted permission to use BCM. However, as mentioned above, a representative of a research fund who has a RAINBOW ID can complete "procedures that are performed on BCM".

## Chapter 3 Costs for Goods, Subcontracting, Etc.

### 3.1 Outline of Procedures

Regarding right to decide contract approval on researcher's own, faculty members can directly issue orders (purchase) for consumables such as stationary or test agents if the contract is of high urgency and less than 100,000 yen (tax included, same applies below) per item only for budgets of which a faculty member has substantial responsibility for spending in educational and research activities such as research funds and laboratory expenses.

In addition, for purchase of goods, subcontracting of operations, etc. to a business that are priced at 100,000 yen or more for one order/one set, researchers are not allowed to place orders himself/herself, but must place the order through the Executive Office.

\* All monetary amounts listed in this chapter are the amounts including consumption tax.

Estimate amount (One order/one set)	Party that can place the order	Flow of procedures
Less than 100,000 yen	Researchers	➡ See <a href="#">"3.2 Direct Ordering by the Researcher"</a> on <a href="#">P.30</a> .
100,000 yen or more	Executive Office (Research Office or Division of Financial Affairs, Office of Purchasing and Contracts in accordance with the total cost)	➡ See <a href="#">"3.3 Orders Placed by Executive Office"</a> on <a href="#">P.37</a> .

#### Point

##### Simultaneous ordering (purchasing)

If multiple goods are purchased at the same time, their total cost is considered as one order/one set. Even if divided into multiple order forms, delivery statements, or invoices, if it is determined that the goods have been practically purchased at the same time (refer to the following example), it is considered as a single order. If the total cost is 100,000 yen or more, the corresponding Executive Office must place the order.

- Case in which an order is placed for multiple PC-related products (printer and its toner) and the total cost of the order is 100,000 yen or more
- Case in which, although the total for a single order is less than 100,000 yen, it is anticipated, from the research plan, that the experimental chemicals will be used continuously for one month regularly/irregularly, and that the total cost will be 100,000 yen or more
- Case in which books or similar items cost 100,000 yen or more for one set/one series (including cases in which the total purchase price for books published in multiple volumes is 100,000 yen or more)

#### Exceptions where the researcher can place an order where the price for one order/one set is 100,000 yen or more

- Transportation expenses for using public transportation (E.g.: Airfare, etc.)
- Cases where the destination of the order has been specified (E.g.: Attendance fee/annual membership fee for an academic conference, paper publication/offprint fees, burden charges, etc.)
- Cases where it is difficult to compare prices (E.g.: Stamps, postcards, revenue stamps, etc.)

#### Exceptions where the Executive Office will place an order even where the price for one order/one set is less than 100,000 yen

- If the supplier requires an order form to be issued by or a contract to be signed with the University (such as for construction or leases)

### **Cases that require individual procedures and attention**

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If any of the following procedures apply, be sure to check "[3.6 Precautions Regarding the Purchase of Goods and the Subcontracting of Operations, etc. to a Business](#)" on [P.64](#).

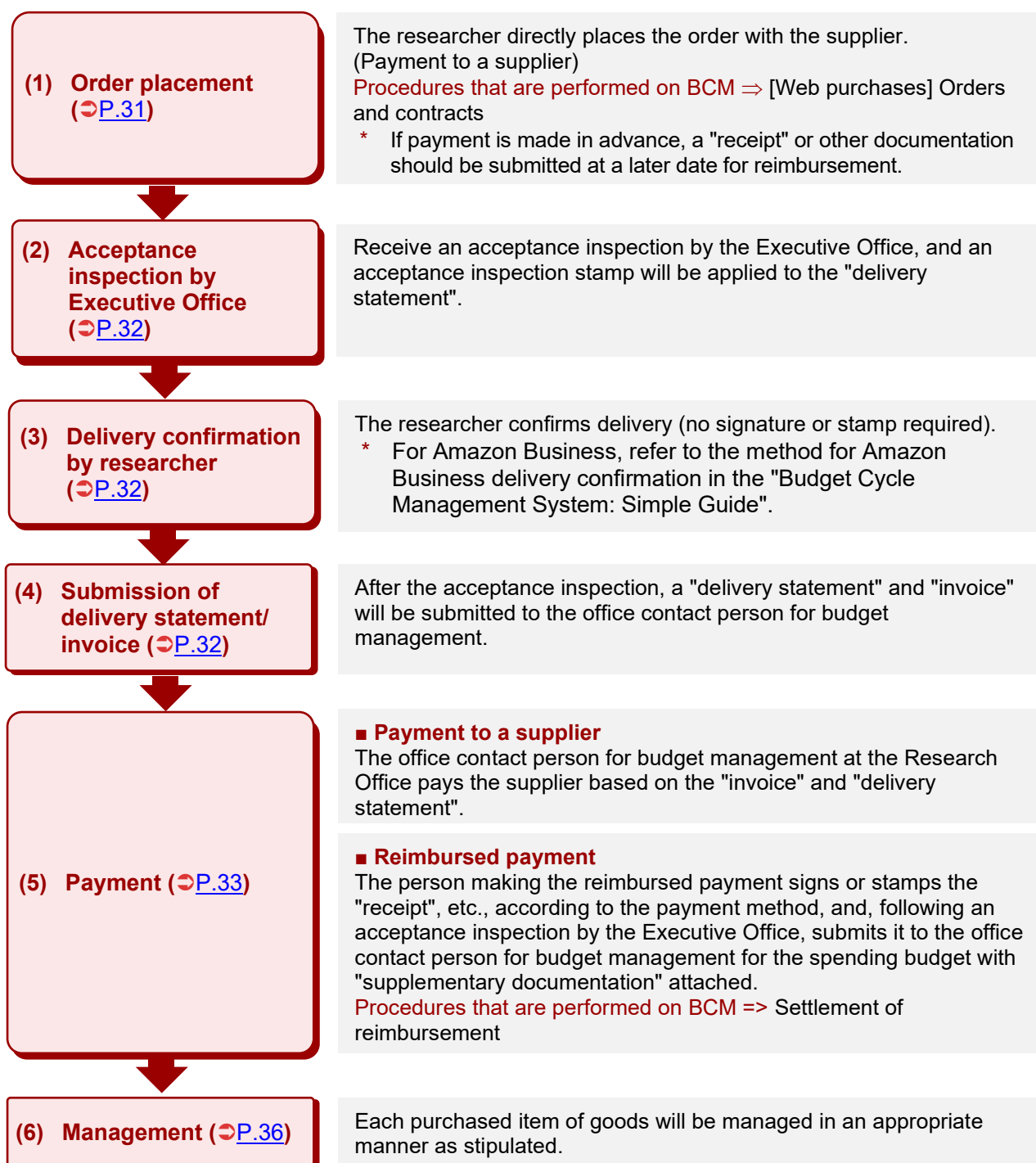
- When the Executive Office places an order for the subcontracting of operations to a business
- When making multiple purchases of the same goods (E.g.: books or desktop PCs / note PCs / tablet PCs, etc.)
- When purchasing goods with a high level of general use (E.g.: PCs, tablet terminals, printers or digital cameras) during the second half of the corresponding academic year, especially at the end of the academic year, or in the final academic year of the research period
- When purchasing goods that a third party would have difficulty in understanding the relevance to the corresponding research
- When purchasing laboratory mice or other animals for animal experiments
- When purchasing unmanned aircraft (drones, etc.)
- When wanting to purchase goods through Internet auctions
- When wanting to purchase furniture or fixtures for faculty laboratories or the like
- When purchasing your own book (for complimentary copies or the like)
- When purchasing shared facilities with multiple research fund systems
- If a discretionary contract is desired
- In the case of expenses for communication (stamps, postcards, or mail/courier delivery, etc.)
- In the case of academic conference annual membership fees (annual membership fees for academic conferences and the like the researcher belongs to)
- In the case of academic conference attendance fees
- When wanting to spend conference liaison expenses

## 3.2 Direct Ordering by the Researcher

Rules are decided for each stage in the procedures, namely, "Ordering", "Acceptance Inspection / Delivery Confirmation", "Payment", and "Management". Please understand the overall picture and flow and take the necessary procedures.

### 3.2.1 Flow of Procedures

The flow of procedures when a researcher places an order directly for goods, etc. is shown below. There are two types of procedures: "procedures that are performed on BCM" and "procedures that are not performed on BCM". Refer to the applicable type when performing the procedures ("[2.6\(2\) Differences in procedures based on type of job, etc.](#)" on [P.27](#)).



## 3.2.2 Procedures

### (1) Ordering

For contracts of high urgency of less than 100,000 yen per contract, the researcher may directly place the order (purchase) himself/herself. Ritsumeikan University has collaborated with frequently-used online shopping websites, allowing for the settlement of costs without reimbursed payment for the purchase of goods using research funds for less than 100,000 yen per order. If you would like to use this, complete the order procedure from the BCM menu [[Web Purchases] Order / Contract].

Procedures	
Payment to a supplier (later payment by invoice) (Other than Amazon Business)	For cases less than 100,000 yen per order, the researcher may directly place the order himself/herself.
Reimbursed payment (settlement by receipt)	
Payment to a supplier (later payment by invoice) (Amazon Business)	Complete the order procedure from the BCM menu [[Web Purchases] Order / Contract].

Also, with regard to the Electronic Book Preservation Act, refer to "[3.6.16 Handling of Cases Where Invoices or Delivery Statements Were Issued as Data and Not on Paper](#)" on [P.72](#), and keep in mind that the storage requirements vary depending on whether information was received via data or paper.

#### Payment to a supplier (later payment by invoice)

"Payment to a supplier" refers to payment directly to the supplier by the Research Office as based on the "invoice" or "delivery statement" from the supplier. The researcher directly places the order with the supplier, keeping the following points in mind.

- Specify the disbursement budget in the order placement stage. In principle, once a disbursement budget has been specified, it cannot be transferred to another budget.
- As purchases of goods using research funds must be clearly separated from private goods, research funds cannot be spent for goods with personal names inscribed or written.

#### Reimbursed payment (settlement by receipt)

"Reimbursement" refers to researchers making payment themselves at the time of the purchase and submitting the receipts they received at a later day to receive a bank transfer from the University for the reimbursed money.

#### Note!

**"Payment to a supplier" should be used in principle.**

**In principle, payment shall be made directly to the supplier/business (later payment by invoice) and reimbursement for the researcher (settlement by receipt) will be permitted only in unavoidable cases.**

If it is unavoidable for the researcher to make a reimbursed payment, keep the receipt or the statement issued by the credit card company. Submit it along with the necessary documents to the office contact person for budget management for reimbursement in the relevant academic year.

For details about payment methods and the necessary documents, see "[3.2.2\(5\) Payment](#)" on [P.33](#).

**(2) Acceptance inspection by Executive Office****General**

- ① Done by researchers  
The researcher should bring the delivered goods and the "delivery statement" to the relevant Research Office or the designated acceptance inspection site and present them for acceptance inspection by the Executive Office. (["3.4.1 Bring-in Acceptance Inspection"](#) on [P.42](#))
- ② Done by person in charge of acceptance inspection at the Executive Office  
The person in charge of acceptance inspection at the Executive Office confirms that the delivered goods and the details of the "delivery statement" (or receipt or card statement for reimbursed payments) are correct and then applies the acceptance inspection stamp on the "delivery statement".

**Cases where the "delivery statement" is provided as electronic data**

Keep in mind that, in addition to the "delivery statement" with the acceptance inspection stamp applied, the original electronic data "delivery statement" is also required.

Items subject to an acceptance inspection by the Executive Office vary depending on the type of research fund.

Research fund	Items subject to an acceptance inspection by the Executive Office
Public research funds	All items
Other research funds	Rate of 20,000 yen or more

**Point**

If it is difficult to bring the item(s) to the acceptance inspection site, there are other methods of acceptance inspection that might be appropriate for your situation.

For details, see ["3.4 Acceptance inspection by Executive Office"](#) on [P.41](#).

**(3) Delivery confirmation by researcher**

For all goods purchased with research funds, the researcher (the researcher who is authorized to spend the corresponding research funds) confirms that the goods have been delivered as per the contents/details from when the order was placed (no signature or stamp required).

Furthermore, if the "delivery statement", "receipt", or the like is provided as electronic data, please submit the original electronic data "delivery statement", "receipt", or the like without any modifications.

For goods ordered via Amazon Business, refer to the "Method for Amazon Business Delivery Confirmation" in the "Budget Cycle Management System: Simple Guide".

- \* In principle, the place of delivery for goods purchased with research funds must be on-campus. However, off-campus delivery is also permitted when necessary to carry out the research.

**(4) Submission of delivery statement/invoice**

The researcher submits a "delivery statement" and an "invoice" with an acceptance inspection stamp to the office contact person for budget management for the spending budget. Furthermore, if the "delivery statement" is provided as electronic data, then, in addition to the "delivery statement" that had the acceptance inspection stamp applied, the original electronic data "delivery statement" is also required. If the "invoice" or other documentary evidence is provided as electronic data, then please submit that electronic data as it was provided to you.

- \* After delivery, please check that there are no faults, stains, or other damage before submitting documentary evidence. Items that have been submitted to the office contact person for budget management cannot, in principle, be returned or exchanged.

<b>Procedures</b>	
Payment to a supplier (later payment by invoice) (Other than Amazon Business)	Submit it by e-mail to the office contact person for budget management for the spending budget. <ul style="list-style-type: none"> <li>● <b>Documentary evidence such as "delivery statement" and "invoice" received as electronic data</b> Submit it by e-mail as-is without any modifications to the office contact person for budget management for the spending budget.</li> <li>● <b>Delivery statement with the acceptance inspection stamp applied and documentary evidence provided on paper</b> The researcher should scan these items or the like to create electronic data and submit that by e-mail to the office contact person for budget management for the spending budget.</li> </ul>
Reimbursed payment (settlement by receipt)	Follow the procedures from the BCM menu [Settlement of Reimbursement].
Payment to a supplier (later payment by invoice) (Amazon Business)	Complete the procedure from the BCM menu [[Web Purchases] Order / Contract]. <ul style="list-style-type: none"> <li>● <b>Goods ordered via Amazon Business</b> Refer to the "Budget Cycle Management System: Simple Guide" and carry out the procedures.</li> </ul>

When scanning a "delivery statement", "invoice", or other piece of documentary evidence received on paper to create electronic data with regard to the Electronic Book Preservation Act, refer to "[3.6.16 Handling of Cases Where Invoices or Delivery Statements Were Issued as Data and Not on Paper](#)" on [P.72](#), and keep in mind that the storage requirements vary depending on whether information was received via data or paper.

**Applicable documents**

Quotes, order forms, invoices, delivery statements, receipts

**(5) Payment****Payment to a supplier (later payment by invoice)**

The office contact person for budget management at the Research Office follows the payment procedure based on the "invoice" and "delivery statement".

**Reimbursed payment (settlement by receipt)****Payment methods that can be reimbursed**

Payments made using cash, a credit card, a debit card, a prepaid card, electronic money, or QR code payment (in principle, under your name).

### Payment methods that cannot be reimbursed

Payments made with money certificates (gift certificates, library cards, etc.).

- \* If your own points are used for payment at retailers or on the Internet, you will not be reimbursed for the amount spent in points.
- \* In principle, payment to a supplier is used (later payment by invoice). Keep in mind that reimbursed payment should be used only in unavoidable circumstances.

Payment method	Submitted documents
Cash	<ul style="list-style-type: none"> <li>● Receipt</li> <li>● Documents that allow for confirming the transaction details ("Supplementary Documentation" hereinafter)</li> </ul>
Credit card or debit card	<ul style="list-style-type: none"> <li>● Receipt or statement issued by card company</li> <li>● Supplementary Documentation</li> </ul>
Prepaid card, electronic money, or QR code payment*	<ul style="list-style-type: none"> <li>● Receipt (settlement cannot be provided for used points)</li> <li>● Supplementary Documentation</li> <li>● User screen data</li> </ul>

- \* As it can be difficult to submit payment evidence materials for payments made using a prepaid card, electronic money, or QR code payment, please use other payment methods whenever possible.

If the person to receive reimbursement is not the researcher authorized to spend the corresponding research funds, this case is handled as delivery confirmation by the researcher (that is, the researcher authorized to spend the corresponding research funds.) Therefore, "Request for Reimbursement of Personal Reimbursed Expenses for Research Funds" below must be submitted.

When required	Submitted document
When the person to receive reimbursement is not the researcher who is authorized to spend the corresponding research funds himself/herself*	<ul style="list-style-type: none"> <li>● Request for Reimbursement of Personal Reimbursed Expenses for Research Funds [Research Division Form 0102-04_e]</li> </ul>

- \* Collaborating researchers under KAKENHI, research collaborators, researchers affiliated with other research institutions, students, etc.

### Procedure for the settlement of reimbursed payment

Have the "receipt" or "statement issued by a credit card company" undergo an acceptance inspection by the Executive Office (➡"[\(2\)Acceptance inspection by Executive Office](#)" on [P.32](#)) and then attach "Supplementary Documentation" to the "receipt" or "statement issued by a credit card company" before submitting it to the office contact person for budget management for the spending budget via the BCM menu [Settlement of Reimbursement].

Furthermore, if the "receipt" was issued as electronic data, keep in mind that, in addition to the document that was signed or had an acceptance inspection stamp applied, the original electronic data is also required.

#### Reimbursed payment by credit card

Since credit card statements are not considered invoices, obtain a receipt addressed to "The Ritsumeikan Trust" ("Mr./Ms. (Prof.) XXXXXX of Ritsumeikan University" is also acceptable) whenever possible. As before, we also ask that you submit "Supplementary Documentation" that confirms the transaction details as well.

<b>Procedures</b>	
Procedures that are performed on BCM	<p>After an acceptance inspection by the Executive Office, follow the procedures from the BCM menu [Settlement of Reimbursement].</p> <ul style="list-style-type: none"> <li>● <b>Documentary evidence such as a "receipt" received as electronic data</b> Attach it as-is without any modifications.</li> <li>● <b>"Receipt" or the like with the acceptance inspection stamp applied or "receipt" or the like provided on paper</b> The researcher should scan these items or the like to create electronic data and attach that. If there are any other documents, attach those as well.</li> </ul>

<b>✓ Points to consider regarding "receipts"</b>
<ul style="list-style-type: none"> <li>● <b>If a receipt can only be issued over the Internet</b> Attach a screenshot as electronic data.</li> <li>● <b>If a receipt cannot be issued from the supplier due to the payment being made by bank transfer</b> Items showing the details of the transfer (such as amount of money, date and payment recipient) such as a receipt of use (transfer detail slip) issued when using the ATM of a bank or other financial institution, copies of screenshots of the Internet banking transfer, or copies of the corresponding pages of a bankbook can be used in place of a Receipt.</li> </ul>

<b>✓ Points to consider regarding "statements issued by card company"</b>
<ul style="list-style-type: none"> <li>● It does not have to be an original; a copy may also be submitted.</li> <li>● Payments to card companies must be made in a single installment. (Payment in installments, revolving repayment, and the like are not permitted.)</li> <li>● The card used must be issued in the name of the person receiving reimbursement.</li> <li>● If the statement can only be confirmed over the Internet (if a paper "statement" has not been sent) Attach a screenshot of the online statement as electronic data. * Be careful to avoid duplicated payment settlement procedures. (Prepare a "statement" with the total amount finalized.)</li> <li>● It is acceptable to black-out or delete any personal information (such as address or bank account information) printed on the "statement". Do not delete the following information: card-holder name, date when a "statement" was issued, card company name, date when funds were debited from bank account, and transaction details for settlement (such as purchase date, other party of transaction, and total cost).</li> <li>● If submitting via an app screen on a smartphone or the like, ensure that the matters listed above can be confirmed to the extent possible. If confirmation can be made using "Supplementary Documentation", please submit that in addition as well.</li> </ul>

**✓ Points to consider regarding "Supplementary Documentation"**

- When submitting a Receipt, if the transaction details cannot be confirmed by the Receipt, be sure to submit "Supplementary Documentation". On the other hand, even if the transaction details can be confirmed from the Receipt, Supplementary Documentation must also be submitted, as possible, in order to ensure that research funds are used in an appropriate manner.
- When submitting a "card statement", the transaction details cannot be confirmed using the "card statement", so be sure to submit "Supplementary Documentation".
- "Supplementary Documentation" is considered to have various formats depending on the supplier and account settlement (payment) method. The following are examples of possible formats.
- "Delivery statements", "delivery records" (such as a delivery slip, shipping tag, or invoice), "copies of the covers of books", and similar documents
- For purchases made over the Internet, such as participation registration for international conferences and similar events, or the purchase of goods, the content of such registration or order

Submit copies of PC screenshots or automatic reply e-mails from the supplier that can be used to confirm these details.

**✓ Important points regarding purchases from Amazon.co.jp (reimbursed payment by personal account)**

If the product arrives with a "delivery statement", "detailed shipping statement", or similar documents, prepare the "receipt" separately, and submit the "Receipt" as well as a "Qualified Invoice" or "Payment Statement", the "Delivery Statement", and the "Detailed Shipping Statement" to the office contact person for budget management. However, the issuance method of a Receipt differs depending on the account settlement (payment) method. Be sure to check the Amazon website and related websites for details.

If paying by credit card, the Receipt can normally be displayed on a screen accessed from the Amazon website. Additionally, be careful to definitely electronically save the screen when it is displayed the first time because displaying a "Receipt" two times or more causes it to be printed as a re-issued receipt.

\* In Amazon specifications for AY 2025, the "receipt" is called the "order summary". Please be aware that the name is subject to changes due to modifications by Amazon in the future.

\* Rate for converting foreign currency to Japanese yen

Documentary evidence	Conversion rate
Card statement	Rate used for account settlement by the card company
Receipt + receipt from currency exchange	Rate printed on receipt at time of currency exchange
Receipt only	Conversion rate of date of receipt

**(6) Management**

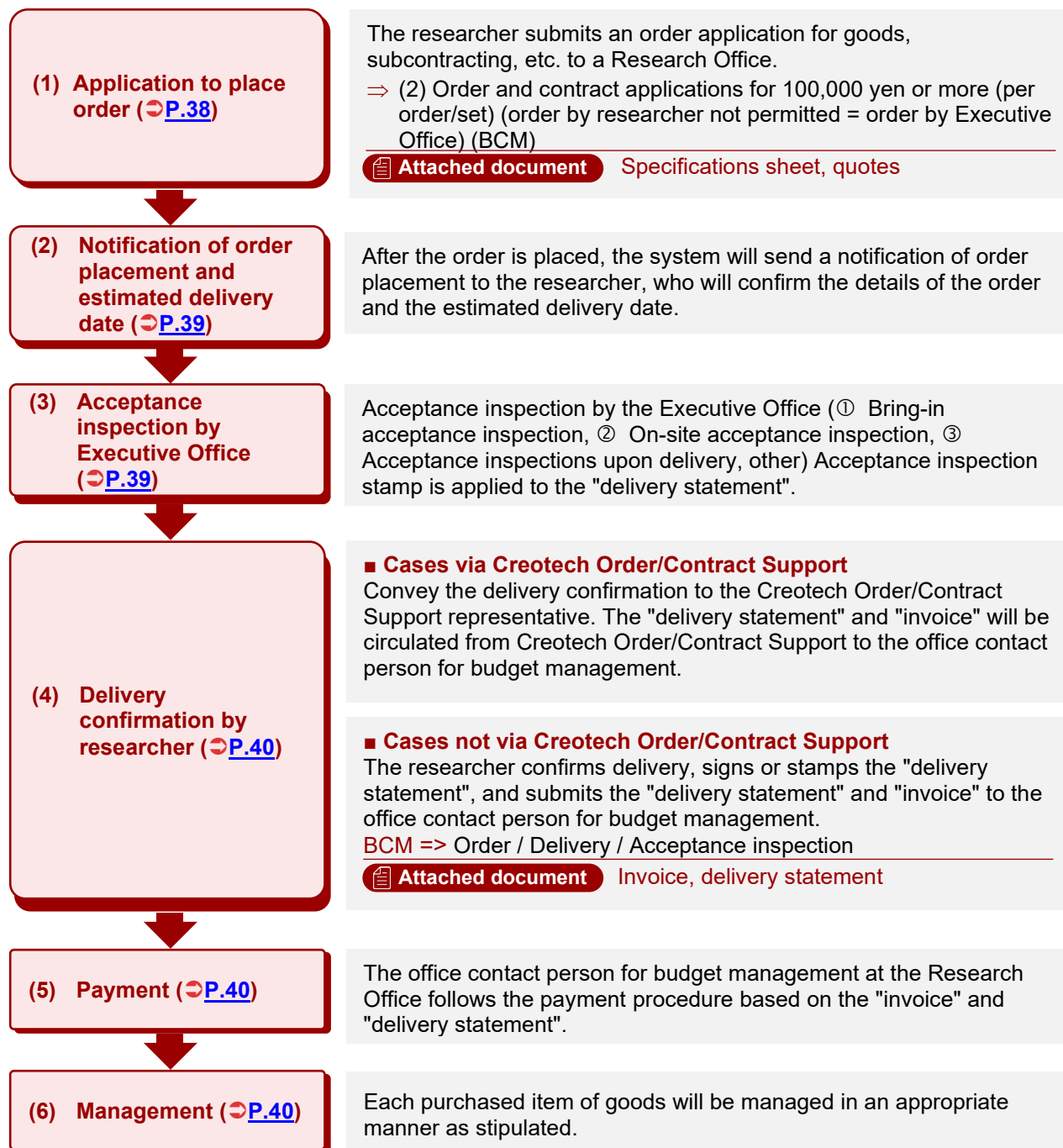
The Executive Office might be required to manage goods, etc. that are purchased with research funds.

For details about the procedures required for management by the Executive Office, see "[3.5 Management](#)" on [P.62](#).

## 3.3 Orders Placed by Executive Office

### 3.3.1 Flow of Procedures

The flow of procedures when the Executive Office places an order for goods, etc. that a researcher requests is shown below.



### 3.3.2 Procedures

#### (1) Order request

Researchers are not allowed to place orders for the purchase of goods and subcontracting of operations, etc. to a business for a price of 100,000 yen or more for one order/one set. Instead, the Executive Office will place the order.

- \* The period of order-placement acceptance for the Executive Office is from December to January of every academic year. Be sure to submit the documents with sufficient leeway, particularly regarding the delivery date. (Details regarding the period are available at each Research Office.)

The researcher must submit the following documents on the system when applying for an order.

Submitted documents
Specifications sheet (a catalog is acceptable)
Quotes (whenever possible)

#### About specifications sheet

The "specifications sheet" and "Quotes" are documents necessary for the Executive Office to swiftly and accurately proceed with ordering and contracting procedures.

The "specifications sheet" can be one of the following, listing information on the details of the goods.

- **Purchase of ready-made products**  
Product specifications sheet, screen-shot of manufacturer's website that enables specification check, etc.
- **Creation of custom products**  
Specifications sheet stating the purpose of use, created product's size, material, and quantity, (when performing modifications, etc., on a "thing" that exists) the original thing's specific name, model number, etc. (if it has no model number, use a photo or other information that specifically identifies the "thing"), desired delivery date, delivery place, etc.

#### Reference

**Custom products (cost for goods):** The ordering party indicates all the specifications, and the contractor only creates the product.

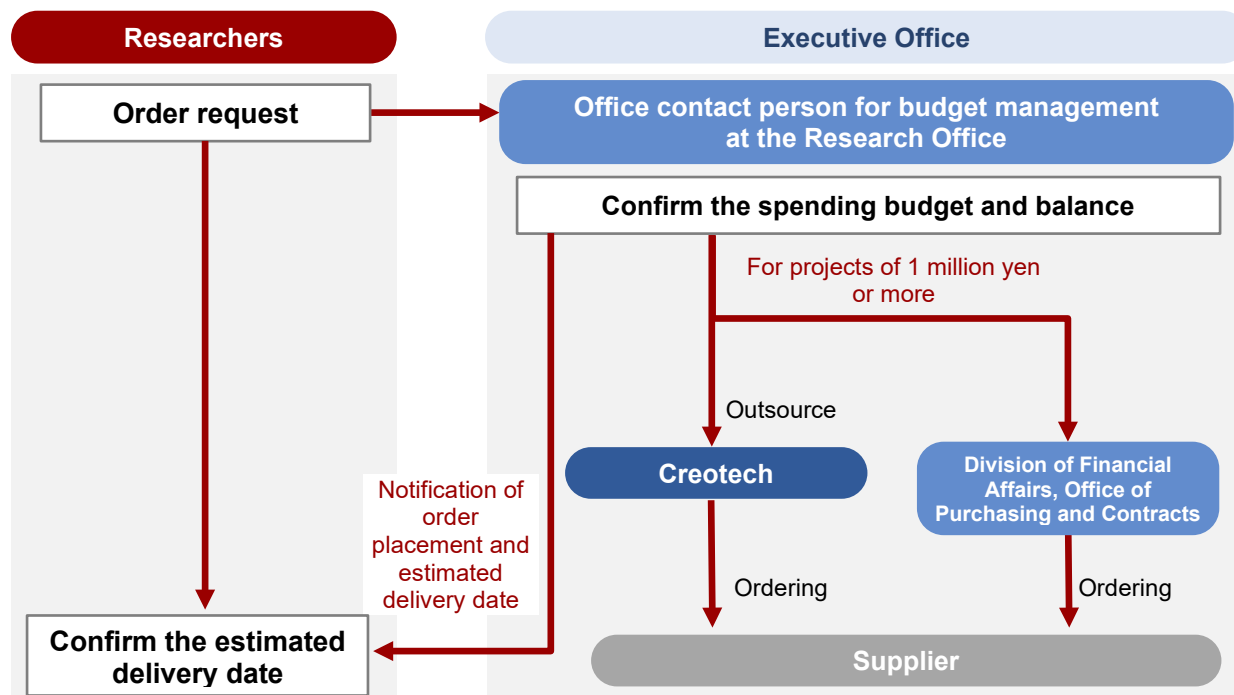
**Subcontracted products (subcontract cost):** The ordering party indicates only the final specifications and the contractor creates the product.

Procedures	
Procedures that are performed on BCM	Complete the procedure from the BCM menu [Order / Contract Application]. Attach "specifications sheet", "quotes", etc. with the submitted documents as electronic data on BCM.

**(2) Notification of order placement and estimated delivery date**

When an order application is received, the office contact person for budget management at the Research Office checks the budget and balance, and Creotech, the outsourcing company, places the order. However, Division of Financial Affairs, Office of Purchasing and Contracts, will handle the order placement procedures for projects of 1 million yen or more.

Sharing information with faculty members, the Executive Office makes a comprehensive judgment based on factors such as the price, delivery deadline, and transaction results and selects the destination to which the order is placed.



After the order placement procedure is complete, the Executive Office will send a "notification of order placement" to the researcher who applied for the order, who will confirm the details of the order and the estimated delivery date.

**(3) Acceptance inspection by Executive Office**

Acceptance inspections are performed by the Executive Office in each Research Office ("[3.4.1 Bring-in Acceptance Inspection](#)" on [P.42](#)) or at a designated acceptance inspection site.

\* In principle, the place of delivery for goods purchased with research funds must be on-campus. However, off-campus delivery is also permitted when necessary to carry out the research.

The Executive Office person in charge of acceptance inspection confirms that the delivered goods and the details of the "delivery statement" are correct and then applies the acceptance inspection stamp on the "delivery statement".

**Point**

If it is difficult to bring the item(s) to the acceptance inspection site, etc. there are other methods of acceptance inspection that might be appropriate for your situation.

For details about the acceptance inspections performed by the Executive Office, see "[3.4 Acceptance inspection by Executive Office](#)" on [P.41](#).

**What should I do?** 

For cases where an order for one order/one set placed by the Executive Office is 100,000 yen or more, persons with special circumstances that prevent on-campus delivery (persons with a legitimate reason due to their research activities, persons engaged in off-campus research, or persons on pre-birth / post-birth maternity leave, childcare leave, or care-giving leave) should consult with the office contact person for budget management in advance.

**(4) Delivery confirmation by researcher****■ Cases via Creotech Order/Contract Support**

The researcher confirms that the goods have been delivered as per the contents/details from when the order was placed and conveys that to the Creotech Order/Contract Support representative. The "delivery statement" and "invoice" will be circulated from Creotech Order/Contract Support to the office contact person for budget management.

**■ Cases not via Creotech Order/Contract Support**

The researcher confirms delivery and submits the "delivery statement" and "invoice" to the office contact person for budget management for the spending budget.

The "researcher" in such cases refers to a researcher who is authorized to spend the corresponding research funds.

**Note!**

- The researcher must perform the delivery confirmation for all goods purchased using research funds.
- Be extremely careful as each supplier stipulates their own deadline for payment from the University, and a late payment could result in damaging the relationship of trust between this University and the supplier, and the cessation of further transactions.
- If it is absolutely necessary to request a supplier to reissue an invoice or delivery statement due to the document becoming lost or the like, be very careful that payment is not made twice. (Prevent this by having the supplier apply their re-issue seal and similar methods.)

**(5) Payment**

The office contact person for budget management at the Research Office carries out the BCM menu [Delivery / Acceptance Inspection] procedure.

Attach the "delivery statement" and "invoice" with an acceptance inspection stamp as electronic data on BCM and carry out the payment procedure.

**(6) Management**

The Executive Office might be required to manage goods, etc. that are purchased with research funds.

For details about the procedures required for management by the Executive Office, see "[3.5 Management](#)" on [P.62](#).

## 3.4 Acceptance Inspection by Executive Office

The basic acceptance inspection performed by the Executive Office is the "bring-in acceptance inspection", in which the researcher brings the delivered goods to the designated site on each campus for an acceptance inspection. However, if it is difficult for the researcher to bring the delivered goods directly to the designated site, delivery can be confirmed in other ways depending on the content and manner of delivery. Refer to the information in the following table, and contact the person in charge of acceptance inspections at each Research Office for assistance.

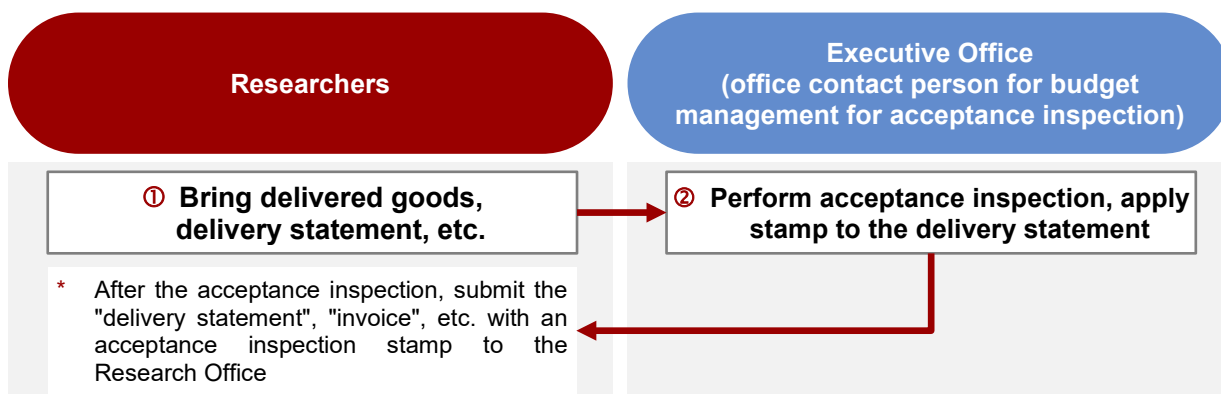
The Executive Office can use the following methods to perform acceptance inspections.

Item	Acceptance inspection method, handling	Explanation	Reference
<a href="#">3.4.1</a>	<b>Bring-in Acceptance Inspection</b>	The researcher brings the delivered goods, etc. to the acceptance inspection site for an acceptance inspection. This is the basic method by which the Executive Office performs acceptance inspections.	<a href="#">P.42</a>
<a href="#">3.4.2</a>	<b>On-Site Acceptance Inspection</b>	If it is difficult for the researcher to bring delivered goods to the acceptance inspection site, the person in charge of acceptance inspections will visit the researcher in person to perform an acceptance inspection.	<a href="#">P.43</a>
<a href="#">3.4.3</a>	<b>Acceptance Inspection upon Delivery</b>	If purchased goods are received at a Ritsumeikan Co-op store, the "delivery statement" will be stamped on the spot.	<a href="#">P.44</a>
<a href="#">3.4.4</a>	<b>Acceptance Inspection of Purchases of Digital Content</b>	This method of acceptance inspection is used for the purchase of software and other licenses, e-books, online databases, and other digital content.	<a href="#">P.44</a>
<a href="#">3.4.5</a>	<b>Acceptance Inspection Procedure for Special Services Rendered</b>	This method of acceptance inspection is used for consignment services such as the maintenance and inspection of equipment, the development and creation of digital content, etc.	<a href="#">P.44</a>
<a href="#">3.4.6</a>	<b>Exceptional Acceptance Inspection by Executive Office (Acceptance Inspection by Means of Images)</b>	If goods are delivered or used outside of this University due to unavoidable circumstances, such as if it is too difficult to bring the goods to the University, images taken with a digital camera, etc., will be used to perform an acceptance inspection.	<a href="#">P.47</a>
<a href="#">3.4.7</a>	<b>Handling Cases where Goods are Consumed / Destroyed</b>	This method is used when goods are consumed or destroyed due to the execution of the research, such as purchasing and using up goods locally during fieldwork, etc.	<a href="#">P.49</a>
<a href="#">3.4.8</a>	<b>If It is Difficult to Undergo an Acceptance Inspection</b>	This method is used in cases where, due to unavoidable circumstances due to the execution of the research, it was not possible for the Executive Office to perform an acceptance inspection.	<a href="#">P.49</a>
<a href="#">3.4.9</a>	<b>Acceptance Inspection and Confirmation Methods Based on the Content (List)</b>	This is a list of acceptance inspection and confirmation methods based on the content of the delivered goods. Refer to this section when it is difficult to determine which method of acceptance inspection should be used.	<a href="#">P.50</a>

### 3.4.1 Bring-in Acceptance Inspection

This is an inspection method in which delivered goods are brought to a designated "acceptance inspection site" for inspection.

#### (1) Acceptance inspection procedure



#### Procedure ① Researcher

The researcher brings and submits the delivered goods, etc. himself/herself and the "delivery statement" to one of the "acceptance inspection sites" listed below.

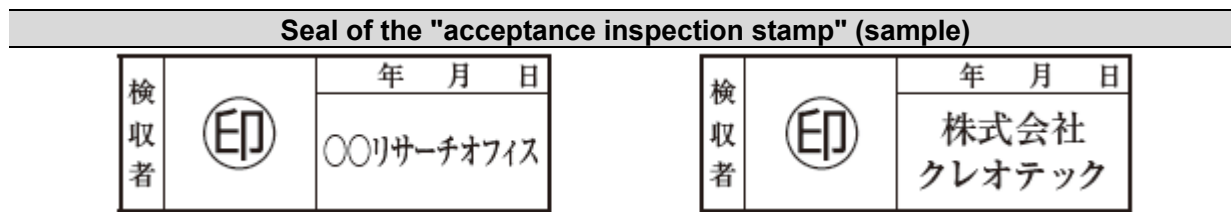
#### List of Acceptance Inspection Sites at the various campuses

Campus	Acceptance inspection sites
Kinugasa Campus	Creotech Kinugasa-Suzaku Order Center (Shugakukan 1st Floor)
	Research Office at Kinugasa Campus (Shugakukan 2nd Floor)
	College of Law Collaborative Laboratory (Shugakukan 5th Floor)
	College of Social Science Collaborative Laboratory (Shugakukan 3rd Floor)
	College of International Relations Collaborative Laboratory (Koshinkan 5th Floor)
	Art Research Center, Research Center of Disaster Mitigation of Urban Cultural Heritage
Biwako-Kusatsu Campus	Canopy 2nd Floor
	Creotech Office (Shiga Management Office) (Core Station 1st Floor)
	Administrative Office, College of Life Sciences (Biolink 2nd Floor)
	Administrative Office, College of Sport and Health Science (Ad-Seminario 1st Floor)
	Affiliated administrative office of the Research Office at BKC (Research Center for Disaster Mitigation System 3rd Floor, Across Wing 5th Floor)
	<Acceptance Inspection Site for medicines> Office of Research Promotion (East Wing 1st Floor)
Osaka Ibaraki Campus	Research Office at OIC (Building A 8th Floor)
	H705 (Building H 7th Floor)
Suzaku Campus	Office of Research Promotion (Nakagawa Kaikan 5th Floor)

Operating hours on weekdays excluding Saturdays, Sundays, and public holidays are, in principle, 9:30 - 11:30 and 12:30 - 17:30. However, as individual operating hours may vary depending on the Acceptance Inspection Site, please check with your campus.

### Procedure ② Person in charge of acceptance inspection

The person in charge of acceptance inspection confirms that the delivered goods and the details of the "delivery statement" are correct and then applies the acceptance inspection stamp on the "delivery statement".

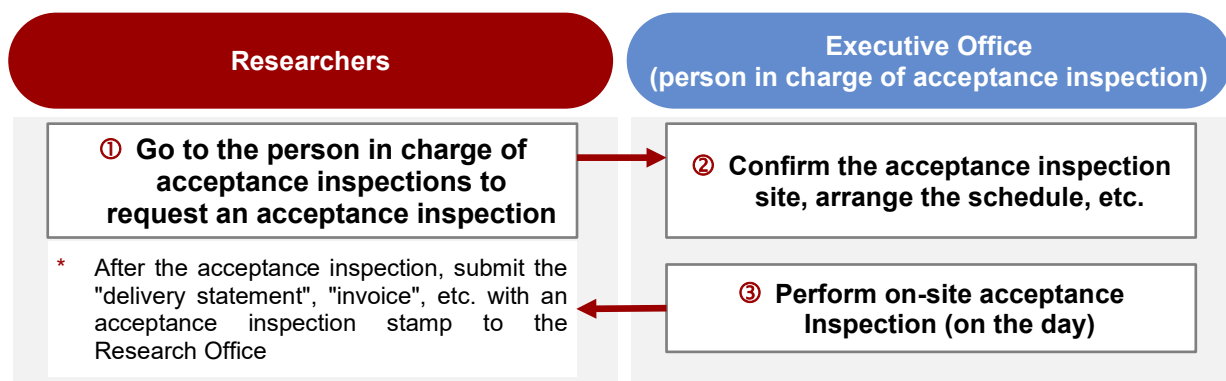


**Note!**

For tangible deliverables, a person familiar with said deliverables may perform a post-fact check by sampling. You may also be required to submit additional materials for the post-fact check.

### 3.4.2 On-Site Acceptance Inspection

If it is difficult to carry the delivered goods to the Acceptance Inspection Site, such as with equipment too large to carry out of a laboratory, goods requiring installation, or goods requiring delicate handling, contact the person in charge of acceptance inspection at the affiliated campus. After coordinating the date and time, the person in charge of acceptance inspection will directly go to the laboratory or similar location to perform acceptance inspection by Executive Office.



### Procedure ① Researcher

The researcher informs the person in charge of acceptance inspection (listed in the contact information below) that he/she cannot bring the delivered goods to the Acceptance Inspection Site.

● **Contact information for person in charge of acceptance inspection**

Kinugasa	BKC	OIC	Suzaku
Creotech Kinugasa-Suzaku Order Center	Canopy	Creotech OIC Operations Office	Office of Research Promotion
Extension: 511-7108 External phone no.: 075-465-8178 [Operating hours] Weekdays only 9:30 - 17:30	Extension: 515-2144 External phone no.: 077-561-2648 [Operating hours] Weekdays only 9:30 - 17:30	Extension: 513-2038 External phone no.: 072-665-2021 [Operating hours] Weekdays only 10:00 - 17:00	Extension: 510-2411 External phone no.: 075-813-8199 [Operating hours] Weekdays only 9:30 - 17:30

### Procedure ② Person in charge of acceptance inspection



The person in charge of the acceptance inspection confirms the site of the acceptance inspection (e.g., a laboratory) and arranges a schedule to visit and perform an acceptance inspection.

### Procedure ③ Person in charge of acceptance inspection

The person in charge of the acceptance inspection visits the laboratory, etc., checks the delivered goods against the details on the "delivery statement", and applies an acceptance inspection stamp to the "delivery statement" and other documents.

#### 3.4.3 Acceptance Inspection upon Delivery

When goods purchased at a Ritsumeikan Co-op shop are received at that time, if the researcher informs the clerk that payment is being made from research funds, the HAND-OVER VERIFIED stamp will be applied. Also, the VERIFIED stamp of the Office of Research Promotion will be applied to delivery statements related to medicines.

Seal of the HAND-OVER VERIFIED stamp	Seal of the Office of Research Promotion VERIFIED stamp
	

#### 3.4.4 Acceptance Inspection of Purchases of Digital Content

When you purchase software or other digital content such as licenses, e-books, online databases, undergo an acceptance inspection by the Executive Office in one of the following ways.

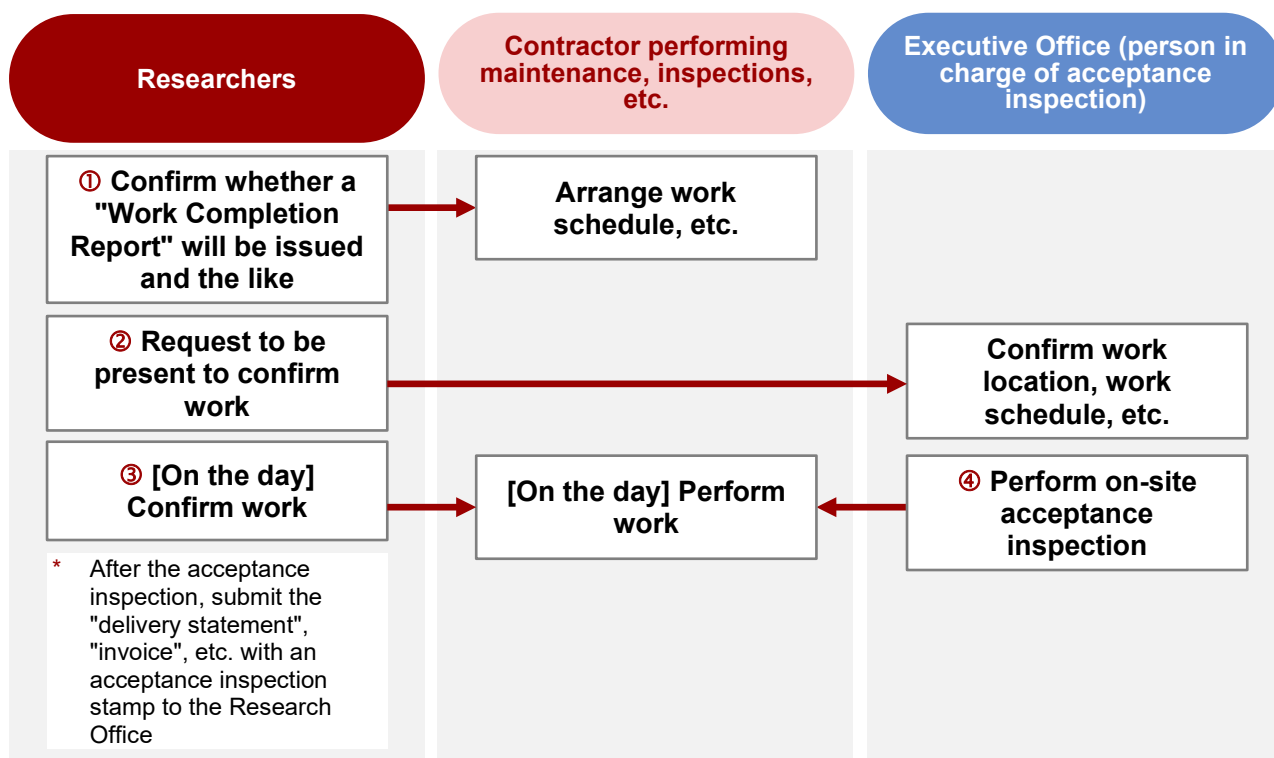
- Bring the PC or tablet on which the purchased content was downloaded or installed to the acceptance inspection site. (An acceptance inspection will be conducted by checking the startup screen, properties screen, etc. of the relevant content.)
- If the PC or tablet cannot be brought to the acceptance inspection site, submit a copy of e-mails that can be used to verify the process from order placement to delivery.

#### 3.4.5 Handling of Special Services Rendered

##### (1) When outsourcing the repair, maintenance, and/or inspection of equipment

This section describes situations in which the Executive Office performs an acceptance inspection for cases where there is periodic inspection work based on a maintenance contract, or those cases of individually-occurring inspections, etc., where cost is incurred when signing a contract or undergoing work.

If a "Work Completion Report" or other such document that describes the work content is issued, that document shall be used to perform the acceptance inspection. If no such document is issued, an acceptance inspection is performed by having the person in charge of acceptance inspection visit and check the work site of maintenance and inspection, etc. according to the following procedure.



**Procedure ① Researcher**

Check with the company performing the maintenance/inspection, etc., if a "Work Completion Report" will be issued.

**Procedure ② Researcher**

If a "Work Completion Report" is not issued, after arranging the work schedule, the researcher contacts the person in charge of acceptance inspection (at the contact information below), and requests that he/she comes to confirm the work (on-site acceptance inspection).

● **Contact information for person in charge of acceptance inspection**

Kinugasa	BKC	OIC	Suzaku
Creotech Kinugasa-Suzaku Order Center	Canopy	Creotech OIC Operations Office	Office of Research Promotion
Extension: 511-7108	Extension: 515-2144	Extension: 513-2038	Extension: 510-2411
External phone no.: 075-465-8178	External phone no.: 077-561-2648	External phone no.: 072-665-2021	External phone no.: 075-813-8199
[Operating hours] Weekdays only 9:30 - 17:30	[Operating hours] Weekdays only 9:30 - 17:30	[Operating hours] Weekdays only 10:00 - 17:00	[Operating hours] Weekdays only 9:30 - 17:30

**Procedure ③ Researcher**

[On the day of work] When the company performing the maintenance/inspection visits the site (laboratory, etc.) to perform the work, confirm the work together with the person in charge of the acceptance inspection.

**Procedure ④ Person in charge of acceptance inspection**

[On the day of work] Check the work site of the maintenance/inspection, etc., and apply an acceptance inspection stamp to the delivery statement and other documents.

**Note!**

This acceptance inspection is applicable to cases where work is performed during operating hours. If work is to be performed outside of operating hours, please request that the outsourcing company issue a "Work Completion Report".

- \* For details about response time, refer to ☞ "Contact information for person in charge of acceptance inspection" in Procedure ② above.

## (2) Outsourcing the Production and Development of Digital Content

This section describes acceptance inspections for special services related to the following digital content or the like.

1. Development and production of digital content (websites, software, etc.)
2. Development and production of databases
3. Development and production of programs

### Special services (digital content or the like) not exceeding 100,000 yen

For the acceptance inspection of special services related to digital content or the like, not exceeding 100,000 yen (including tax), have the Executive Office perform an acceptance inspection in one of the following ways.

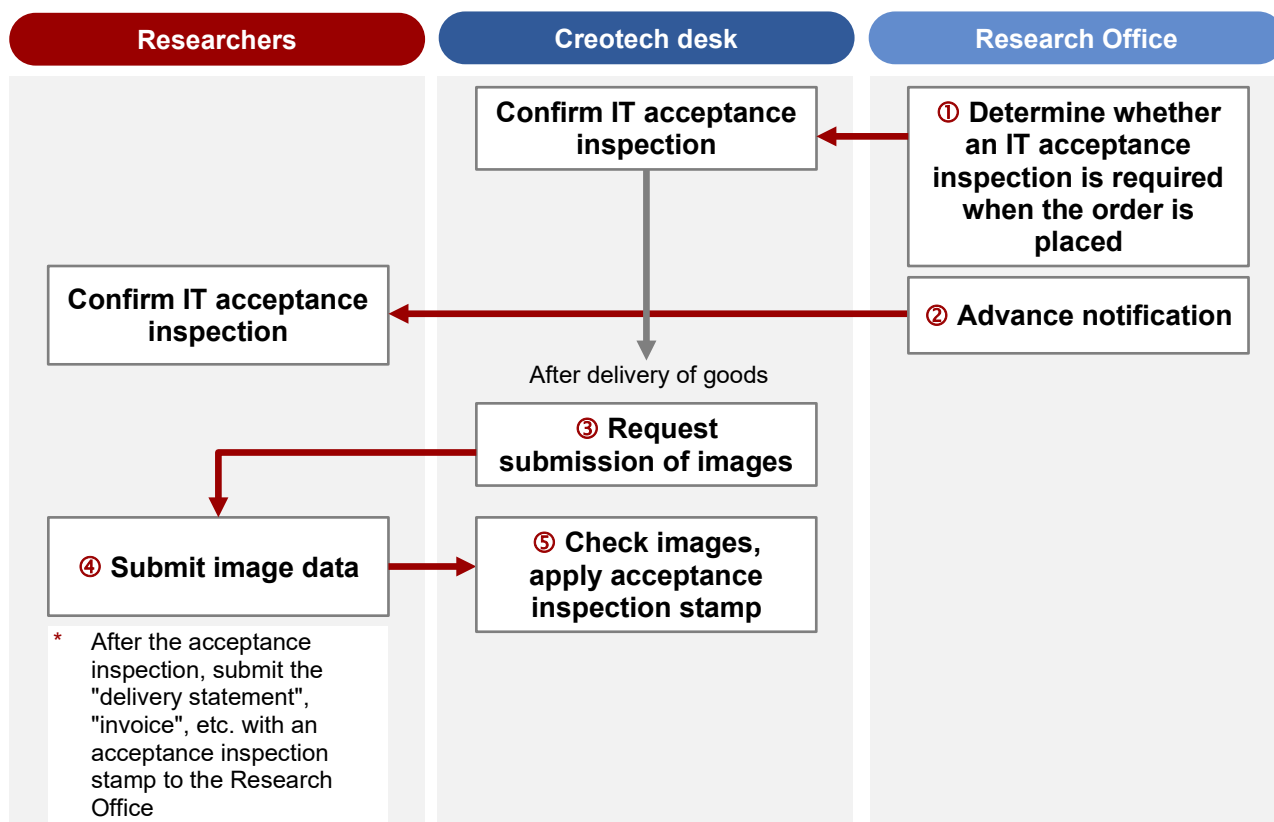
- Bring the PC, tablet, or the like where the relevant content has been downloaded or installed to the specified Acceptance Inspection Site.
- If it cannot be brought, please submit a copy of e-mails that can be used to verify the process from order placement to delivery, image data that can be used to verify the digital content, or the like.

**Point**

- Creation of a website will be handled as a normal acceptance inspection in cases where confirmation can be made like a normal acceptance inspection, such as by using screen print-outs or online confirmation.
- Purchases of commercially-available databases, software, or apps that do not require individual development will be handled as a normal acceptance inspection.

### Special services (digital content or the like) exceeding 100,000 yen (IT acceptance inspection)

An acceptance inspection for special services rendered exceeding 100,000 yen (including tax) for digital content or the like will be carried out by a person familiar with said specialized knowledge (other than the person who placed the order) (IT acceptance inspection).



### Procedure ① Research Office

During order placement at the Executive Office, the office contact person for budget management at the Research Office makes a decision about whether an IT acceptance inspection is necessary (writes whether it is necessary in the Executive Office field of the Order/Contract Request Form) and contacts the Creotech desk.

### Procedure ② Research Office

If an IT acceptance inspection is necessary, the office contact person for budget management at the Research Office contacts the researcher in advance.

### Procedure ③ Creotech desk

After delivery, Creotech desk e-mails the researcher regarding the provision of images of the digital content or the like.

### Procedure ④ Researchers

Submit image data related to the digital content or the like to Creotech desk.

### Procedure ⑤ Creotech desk

After confirmation using images, the acceptance inspection stamp is applied to the delivery statement.

## 3.4.6 Exceptional Acceptance Inspection by Executive Office (Acceptance Inspection by Means of Images)

In cases where, due to the execution of the research, the purchased goods must be delivered and used in a place outside the University (for example, another research institution) and it is difficult to perform a bring-in acceptance inspection or an on-site acceptance inspection on a University campus, the corresponding Executive Office can verify image data of the goods that are taken with a digital camera or similar, in lieu of the acceptance inspection by Executive Office. As acceptance inspection using images lacks on-site confirmation, spot checks may be conducted.

## Cases where acceptance inspection using images is permitted

- Delivery must be made off-campus, such as to another research institution, in order to carry out the research.
- Goods are purchased while on a business trip and may be consumed or destroyed. Other

## Requirements for image data

Images must meet the following requirements. (Multiple images can be attached.)

1. The image shows the overall appearance (before use), quantity, and content of the delivered goods.
2. The product name or serial number can be verified.
  - \* For equipment, the part where the model number, product name, serial number, etc. are displayed
  - \* For books, the cover and spine where the name of the book appears
3. The file format for images should, in principle, be JPEG.

## Submission method

### Cases of [Web purchases] Orders and contracts, and settlement of reimbursement

In the field for attaching images for image acceptance inspection, attach image data that meets the requirements for image data above.

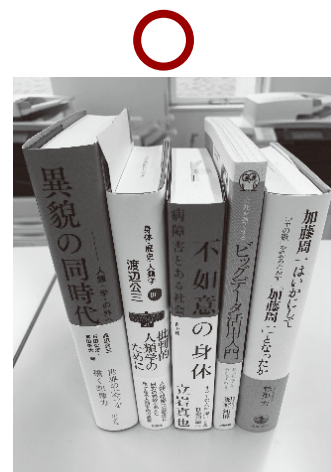
For goods less than 100,000 yen that require accessory registration, list the installation location and user in [Communication (Display All Routes)] together with the image data.

### Cases of payment by invoice that do not use the BCM binder

Attach the image files (or printouts) for submission.

For goods less than 100,000 yen that require accessory registration, list the installation location and user in the e-mail body together with the image data.

- **Image examples (meet requirements)**

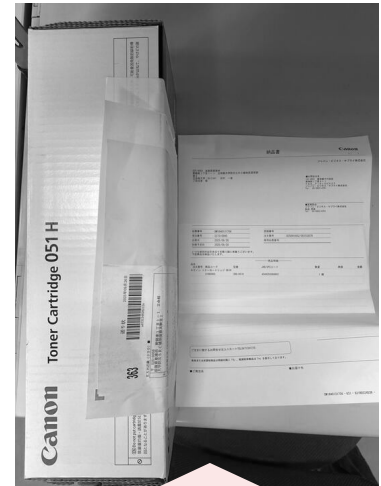


- The product name or serial number should be verifiable.
- Multiple images can be submitted.

Make it so the overall image and product name of the products are visible.

● **Unacceptable image examples (do not meet requirements)**

- An image of the box alone is unacceptable.

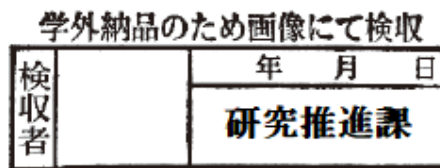


For cases using images of the product and of documentary evidence, please also submit images of only the documentary evidence.

**Note!**

A post-fact check may check that the delivered goods which underwent the acceptance inspection by images are being used and managed properly.

**Seal of the "image acceptance inspection stamp"**



**3.4.7 Handling Cases where Goods are Consumed / Destroyed**

If it is difficult to receive an acceptance inspection by the Executive Office because the goods are consumed / destroyed due to the execution of the research, such as when goods are purchased and immediately used completely on-site during fieldwork studies, submit the following documents to the office contact person for budget management.

**Submitted document**

Statement of Reasons Related to Inspection of Goods [Research Division Form 0102-05\_e]

For the purchase of goods, photos can also be used to perform an acceptance inspection at the time the goods are purchased. Even if goods are completely consumed or destroyed, if it can be objectively confirmed from the product packaging, instruction manual included in the package, or similar item that the item(s) and quantity(ies) are the same as the details of the invoice, delivery statement, or the like, these can be used to perform an acceptance inspection. Please cooperate with the Executive Office as much as possible to perform an acceptance inspection.

**3.4.8 If It is Difficult to Undergo an Acceptance Inspection**

If it is not possible to receive an acceptance inspection by Executive Office due to the execution of the research, please submit the document.

**Submitted document**

Statement of Reasons Related to Inspection of Goods [Research Division Form 0102-05\_e]

### 3.4.9 Acceptance Inspection and Confirmation Methods Based on the Content

In general, to perform acceptance inspection, the person in charge of acceptance inspection compares the delivered goods with the delivery statement or the like. Acceptance inspection and confirmation methods based on the content and delivery format are listed in the table below. Consult with the office contact person for budget management for cases not described in the table below or when you cannot make a decision.

Details	Acceptance inspection by confirmation of actual goods or deliverables	Confirmation of application/purpose by submitted documents	Acceptance inspection/confirmation method
Electronic book / downloaded academic paper	✓		Acceptance inspection is performed using a copy of the screen of the PC, etc., on which the electronic book, etc., is downloaded or installed, or a copy of e-mails that can confirm the process from ordering to delivery.
Downloaded software, software licenses, apps (on a tablet PC or the like), or cloud-based software that have a "fixed-sum, uniform price" (e.g., Trend Micro Internet Security ("Virus Buster"), Dropbox, Evernote, etc.)	✓		Acceptance inspection is performed using a copy of the screen of the PC, etc., on which the said software, etc., is downloaded or installed, or a copy of e-mails that can confirm the process from ordering to delivery. In the event where a PC or the like is brought in, the acceptance inspection shall be performed by verifying the start-up screen, the properties screen, and the like for the said content.
Downloaded software, software licenses, apps (on a tablet PC or the like), or cloud-based software that have a "variable, pay-as-you-go price" (e.g., Amazon Web Services, etc.)	✓		Acceptance inspection is performed using the screen displaying the finalized usage fee in question.
Access rights for information searches, browsing, downloading, etc.	✓		Acceptance inspection is performed using the screen displaying e-mail contact for permission (dongle key, account display, etc.).
Annual/monthly/seasonal/daily magazines, supplements, and academic journals, where "the subscription fee is paid at once"	✓		Acceptance inspection is performed only once upon payment, using the first delivered goods.
Annual/monthly/seasonal/daily magazines, supplements, and academic journals, where "the subscription fee is paid every month"	✓		Acceptance inspection is performed for each payment using the delivered goods.

Details	Acceptance inspection by confirmation of actual goods or deliverables	Confirmation of application/ purpose by submitted documents	Acceptance inspection/confirmation method
Academic conference materials (proceedings, etc.)	✓		Acceptance inspection is performed if there is a receipt, etc., separate from the academic conference attendance fees, or if there is a clear breakdown of the cost for academic conference materials (proceedings, etc.).
Annual membership fees, attendance fees, and registration fees for an academic conference	-	-	Acceptance inspection is not required.
Cost for submitting academic papers	✓		Acceptance inspection is performed using a part (copy) of the submitted academic paper.
Cost for publicizing academic papers	✓		Acceptance inspection is performed using the collection that the academic paper is publicized in (or, for online publications, with a screenshot of the PC, etc.).
Academic paper reprinting	✓		Acceptance inspection is performed using the delivered goods. * Even if the reprinting fees are included in the cost for publicizing academic papers, acceptance inspection is performed when there is a clear breakdown of costs.

Details	Acceptance inspection by confirmation of actual goods or deliverables	Confirmation of application/ purpose by submitted documents	Acceptance inspection/confirmation method
Complimentary copies of books	✓		Acceptance inspection is performed using the actual goods and a list of complimentary copies of books you have written to be distributed. <ul style="list-style-type: none"> <li>* In cases of large quantities, a single copy and image data indicating the overall appearance can also be used.</li> <li>* If directly shipping books from the publisher, etc., acceptance inspection is performed using the distribution list as well as a work completion report or the like.</li> <li>* If there is no contract signed between the publisher and this Trust when publishing the corresponding book, please submit a separate copy of the contract. (Please consult with us separately if it is difficult to submit a copy of the contract, such as when no contract is signed.)</li> </ul>
Stamps, postcards, Letter Pack		✓	Acceptance inspection is not required. <ul style="list-style-type: none"> <li>* When spending research funds, submit "Postage Stamp and Postcard Use Report (Research Division Form 0102-03_e)" or the like that indicates the quantity, addressee(s), and purpose of use.</li> </ul>
Internet connection fees	✓		Acceptance inspection is performed using the invoice, receipt, or the like.
Bookstore gift cards or the like, excluding cash, given as cooperation money to experiment participants	✓		Acceptance inspection is performed using the delivered goods. <ul style="list-style-type: none"> <li>* When spending research funds, submit "Gift Register (Research Division Form 0105-05_e)" or the like that indicates that the gifts were received.</li> </ul>
Honorarium reward	✓		Acceptance inspection is performed using the actual goods or images. <ul style="list-style-type: none"> <li>* The purpose of use must be confirmed.</li> </ul>

Details	Acceptance inspection by confirmation of actual goods or deliverables	Confirmation of application/purpose by submitted documents	Acceptance inspection/confirmation method
Food/drink for meetings	In some cases	✓	<p>Please cooperate as much as possible for acceptance inspection using the actual goods or images for drinks, lunch boxes, and the like.</p> <p>* When spending research funds, submit "Breakdown of Conference Liaison Expenses (Research Division Form 0106-01_e)" or "Application for Spending of Conference Liaison Expenses for Provision of Alcoholic Beverages and Food/Drink that Includes Alcoholic Beverages (Research Division Form 0106-02_e)" at least two weeks before the event.</p>
Cost for subcontracting to a company (printing/binding, publishing, copying, image developing)	✓		Acceptance inspection is performed using the delivered goods.
Cost for subcontracting to a company (translation, proofreading, revising, tape transcription)	✓		Acceptance inspection is performed using the delivered goods such as deliverables.
Cost of subcontracting of operations (survey subcontracting, data analysis, etc.)	✓		Acceptance inspection is performed using the work completion report.
Cost of subcontracting of operations (development/creation of databases, programs, or digital content)	✓		<p>Acceptance inspection is performed using the PC, etc., on which the said content, etc., is downloaded or installed. If it cannot be brought in, acceptance inspection is performed using a copy of e-mails that can be used to verify the process from order placement to delivery, image data that can be used to verify the digital content, or the like.</p> <p>* If necessary, an expert will perform verification.</p>
Repair costs for equipment (OA equipment such as computers, devices for experiments, etc.)		✓	<p>Acceptance inspection is performed using the work completion report.</p> <p>* If a work completion report is not issued, the person in charge of acceptance inspection shall go on-site to perform the acceptance inspection.</p>

Details	Acceptance inspection by confirmation of actual goods or deliverables	Confirmation of application/ purpose by submitted documents	Acceptance inspection/confirmation method
Maintenance/inspection fees for equipment		✓	Acceptance inspection is performed using the work completion report. * If a work completion report is not issued, the person in charge of acceptance inspection shall go on-site to perform the acceptance inspection. * If work is not involved, submit a document that can be used to verify the content of the corresponding maintenance or the like.
Repairs for glass tools, etc. (beakers, flasks, pipettes, etc.)	✓		Acceptance inspection is performed using the repaired delivered goods.
Leases (experimental equipment/tools, etc.)	✓		Acceptance inspection is performed during the installation confirmation at the start of the lease.
Rentals (experimental equipment/tools, etc.)	✓		Acceptance inspection is performed during the actual goods confirmation for each payment.

### 3.4.10 Examples of Invoices, Delivery Statements and Receipts

Check that all of the following items are satisfied when collecting an Invoice, a Delivery Statement, or a Receipt from the supplier. If any revisions are necessary, request the supplier who issued the document to apply their correction seal. (The use of correction liquid or tape is not permitted.) Request the invoice/delivery statement/receipt to be re-issued if there are any errors or other problems. If this was received as electronic data, please submit the received electronic data as-is.

#### (1) Examples of invoices

The address/destination must be "The Ritsumeikan Trust".

- \* Personal names only are not acceptable in principle.
- \* "Mr./Ms. (Prof.) XXXXXX of Ritsumeikan University" is acceptable.

The invoice date must be printed.

- \* Blank spaces are not allowed.

**Invoice**

The Ritsumeikan Trust                      MM      DD      YYYY  
 Registration No.: T123456789

XXXXXX Co., Inc. Company seal

Total cost: 10,000 yen

Specifics

No.	Product name	Quantity	Amount (including tax)
1	Tea	10	1,080 yen
2	Book	1	1,100 yen
3	Copier paper	1	1,100 yen

(2,200 yen subject to 10% rate)  
 200 yen consumption tax  
 (1,080 yen subject to reduced 8% rate)  
 80 yen consumption tax

Details of the delivery contents must be indicated.

- \* If not indicated, it is acceptable to issue a separate statement or similar document.

The name of the business when the qualified invoice is issued must appear on the invoice and the company seal must be affixed.

- \* The company seal is not required if it is normally not applied such as in the case of foreign companies.

**(2) Examples of delivery statements**

The address/destination must be "The Ritsumeikan Trust".

- \* Personal names only are not acceptable in principle.
- \* "Mr./Ms. (Prof.) XXXXXX of Ritsumeikan University" is acceptable.

The delivery date must be printed.

- \* Blank spaces are not allowed.

**Delivery statement**

MM DD YYYY  
Registration No.: T123456789

The Ritsumeikan Trust

XXXXXX Co., Inc.

Total cost: 10,000 yen

No.	Product name	Quantity	Amount (including tax)
1	Tea	10	1,080 yen
2	Book	1	1,100 yen
3	Copier paper	1	1,100 yen

(2,200 yen subject to 10% rate)  
200 yen consumption tax  
(1,080 yen subject to reduced 8% rate)  
80 yen consumption tax

Delivery is according to the above information.

Acceptance inspection person	MM DD YYYY
	XXX Research Office

Details of the invoice contents must be indicated.

- \* If not indicated, it is acceptable to issue a separate statement or similar document.

The name of the business when the qualified invoice is issued must appear on the invoice.

- \* It is not necessary to apply the company seal.

"Acceptance Inspection by Executive Office" seal must be present.

- Public research funds: All cases
- Other research funds: 20,000 yen or more

**(3) Examples of receipts**

The address/destination must be "The Ritsumeikan Trust".

- \* Personal names only are not acceptable in principle.
- \* "Mr./Ms. (Prof.) XXXXXX of Ritsumeikan University" is acceptable.

The date of the receipt must be printed.

- \* Blank spaces are not allowed.

Details of the transaction contents must be indicated.

- \* If not indicated, supplementary documentation allowing confirmation of the transaction details (e.g.: receipts) must be submitted.
- \* If supplementary documentation allowing confirmation of the transaction details is not available, you may have to write the details on the reverse side of the receipt or the like.

**Receipt**

The Ritsumeikan Trust      MM      DD      YYYY  
 Registration No.: T123456789

XXXXXX Co., Inc. Company seal

Total cost: 10,000 yen

No.	Product name	Quantity	Amount (including tax)
1	Tea	10	1,080 yen
2	Book	1	1,100 yen
3	Copier paper	1	1,100 yen

(2,200 yen subject to 10% rate)  
 200 yen consumption tax  
 (1,080 yen subject to reduced 8% rate)  
 80 yen consumption tax

Delivery is according to the above information.

Acceptance inspection person	MM   DD   YYYY XXX Research Office
------------------------------	---------------------------------------

"Acceptance Inspection by Executive Office" seal must be present.

- Public research funds: All cases  
 Other research funds: 20,000 yen or more
- \* If this was received as electronic data, please submit the received electronic data as-is, in addition to the document that had the acceptance inspection stamp applied.

The name of the business when the qualified invoice is issued must appear on the invoice and the company seal must be affixed.

- \* The company seal is not required if it is normally not applied such as in the case of foreign companies.
- \* An individual seal such as that of the person responsible is required in cases of a sole proprietor or a transaction between individuals within Japan.

**3.4.11 Procedures for Acceptance Inspection by Submitted Documents**

Acceptance inspection is carried out by the person in charge of acceptance inspection using the following procedure.

No.	Procedures
1	Confirm the delivery date
2	Compare the product name/serial number, etc., and quantity with the goods
3	Apply the prescribed acceptance inspection stamp to delivery statement or the like

**① Delivery statement**

学校法人 立命館 御中

**納品書兼請求書**

購入責任者	
購入予算単位	
業務名	
業務明細	
予算項目	

※業務名などを特定する場合

お支払期日：翌月末  
期日に間に合わない場合は最短でのお手続きをお願い致します

衣笠センター 直通 075-465-8280 (内線 511-2711)  
FAX 075-463-1393

10%対象 29,590円 (うち消費税 2,690円)  
8%対象 0円 (うち消費税 0円)  
非課税 0円  
不課税 0円

受付番号 240131-150828k  
申請番号 32096967  
納品日・請求日 2024/02/02

登録番号 T8130005004620  
住所 京都市北区等持院北町58番地1  
**立命館生活協同組合**

振込銀行 京都銀行 白梅町支店 普通 5  
名義 立命館生活協同組合


受領者 \_\_\_\_\_

**合計金額 29,590円**  
(うち消費税 2,690円)

No.	品目	数量	単価	金額	税
1	外付けHDD 6TB HD-LX6.0U3D ハードディスク	1	29,590	29,590	10
2					
3					
4					
5					
6					
7					
8					
9					
10					
	小計			29,590	

商品情報

リンクショップ購買  
TEL : 077-561-2602

  
申請番号 32096967

(1/1)

**1** Confirm the delivery date

**3** Apply the acceptance inspection stamp (or HAND-OVER VERIFIED stamp for the Co-op)

**2** Compare the product name/serial number, etc., and quantity with the goods

② Delivery statement (Internet purchases)

The prescribed acceptance inspection stamp is applied to the delivery statement included in the delivery (or to the shipping statement or invoice if a delivery statement is not included).

立命館大学 理工学部  
様

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納品書 **1** Confirm the delivery date (purchase date)

ご注文日 2024/01/18  
出荷日 2024/01/18

納品書番号 030102120076-02  
お支払方法 定期振込(月締め)  
参照番号

注文コード    ブランド/商品名  
                  品番/オプション  
                  内容量



株式会社MonotaRO  
〒 530-0001  
大阪市北区梅田三丁目2番2号JPタワー大阪22階

TEL 0120-443-509    FAX 0120-289-888  
(土・日・祝日を除く 8:00~18:00)  
発行日 2024/01/18

		単価	数量
		金額(税込)	うち消費税
		費用負担先	
11461844	✓ 廣杉計器 樹脂ネジ 六角穴付ボルト(ポリカ 一ボネート) PCC-0000 PCC-0310 1袋(10個)	¥289 ¥318	¥29
11461853	✓ 廣杉計器 樹脂ネジ 六角穴付ボルト(ポリカ 一ボネート) PCC-0000 PCC-0312 1袋(10個)	¥289 ¥318	1 ¥29
68910677	✓ 大阪魂 六角穴付ボルト(ステンレス) 全ね じ M4×14 1パック(52個)	¥599 ¥659	¥60
29017809	大阪魂 六角穴付ボルト(ステンレス) 全ね じ M4×15 1パック(46個)	¥729 ¥802	1 ¥73
41464622	✓ 大阪魂 六角穴付ボルト (アルミ) 4×15 1パック(2個)	¥448 ¥986	2 ¥90
69370263	✓ モノタロウ チップ マイクロピペット用 200μl 1パック(500個)	¥839 ¥1,846	2 ¥168

支払方法によって消費税額が変わる場合がございます。請求書または領収証をご確認ください。

001

[ 合計                    ¥4,929 ]

(うち消費税            ¥449 )

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04                    195776619

検  
収  
者

2024年1月19日

株式会社  
クレオテック

2 Compare the product name/ serial number, etc., and quantity with the goods

3 Apply the acceptance inspection stamp

③ Amazon receipt

For purchases made at Amazon, the delivery includes documentation such as a delivery statement, delivery statement and receipt, or shipping statement. If the delivery date (purchase date) as well as the product name/serial number, etc., and quantity can be confirmed, the acceptance inspection stamp is applied to these documents.

If delivery date cannot be confirmed on the delivery statement or the like, it is to be confirmed on the receipt (order summary) or purchasing statement issued from Amazon's "Account Service" along with these documents, and then the acceptance inspection stamp will be applied.

1st page

amazon.co.jp 適格請求書

発行者 アマゾンジャパン合同会社

請求書発行日	2024-01-29
請求書番号	JP4V7EF9AJGKI
合計	¥2,690

JP

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購入者住所	配送先住所	発行者
JP	JP	アマゾンジャパン合同会社 153-0064 東京都目黒区下目黒 1-8-1 ARCO TOWER ANNEX 日本 登録番号: T3040001028447

1 Confirm the delivery date (purchase date)

注文情報

注文日	2024-01-28
注文番号	503-6609898-9020659

購入明細

内容	数量	価格 税抜	税率	価格 税込	小計 税込
エレコム マウス ワイヤレスマウス Bluetooth Slint M-TM1588GM/EC 薄型 静音 充電式 4ボタン マルチペアリング 3台接続可能 Windows Mac Android iOS iPadOS対応 ガンメタリック Mサイズ   B0B72MJYPH	1	¥2,445	10%	¥2,690	¥2,690
合計					¥2,690

2 Compare the product name/serial number, etc., and quantity with the goods

税率	小計 税抜	税額	小計 税込
10%	¥2,445	¥245	¥2,690
合計	¥2,445	¥245	¥2,690

Amazon Japan GK  
153-0064 東京都目黒区下目黒  
1-8-1 ARCO TOWER ANNEX 日本  
受領者情報にはお支払いにご利用いただいた請求先住所を表示しています。氏名または名称が含まれない場合は適格請求書としてご利用いただけます。適格請求書における「取引年月日」は「請求書発行日」です。内容に関して質問等ございましたらカスタマーサービスまでご連絡ください。  
この書類は支払いの請求ではありません。

1 of 1 ページ

2nd page

2024/01/30 14:30  
amazon.co.jp

Amazon.co.jp - 注文番号 503-6609898-9020659

注文番号503-6609898-9020659の領収書  
このページを印刷してご利用ください。

立命館大学

発行日: 2024年1月30日  
注文日: 2024年1月28日  
Amazon.co.jp 注文番号: 503-6609898-9020659  
ご請求額: ¥2,690

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2024年1月29日に発送済み

注文商品

1点 エレコム マウス ワイヤレスマウス Bluetooth Slim M-TM1588GM/EC 薄型 静音 充電式 4ボタン マルチペアリング 3台接続可能 Windows Mac Android iOS iPadOS対応 ガンメタリック Mサイズ  
販売: アマゾンジャパン合同会社

価格 ¥2,690

コンディション: 新品

お届け先住所:  
立命館大学 理工学群 電気電子工学科

配送方法  
お急ぎ便

---

支払い情報

支払い方法: Visa 下4桁 5398 一括払い	商品の小計: ¥2,690 配送料+手数料: ¥0 注文合計: ¥2,690 ご請求額: <b>¥2,690</b>
---------------------------------	---

請求先住所:  
クレジットカードへの請求

Visa (下4桁が5398) 2024年1月29日: ¥2,690

注文の状況を確認するには、注文内容をご覧ください。

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

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日本語 日本 ヘルプ・サポート

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**3** Apply the acceptance inspection stamp

検取者 2024年1月30日 株式会社 クレオテック

## 3.5 Management

Equipment and fixtures, accessories, and books listed in the table below must be managed by the Executive Office.

Category	Research fund	Item	Name	Management of the Executive Office
Goods costing 500,000 yen or more for one order/one set	All	(1)	Equipment and fixtures	Required
Goods with a rate of 100,000 yen or more but less than 500,000 yen or highly cashable goods	All	(2)	Accessories	Required
Goods with a rate of less than 100,000 yen	All		Consumables	Not Required
Books costing 50,000 yen or more for one order/one set	KAKENHI (Direct expenses)	(3)	Books	Required

The management details for "[\(1\) Equipment and fixtures](#)", "[\(2\) Accessories](#)", and "[\(3\) Books](#)" are described below.

### Note!

#### Disposal and transfer of goods, etc.

If goods with an "asset label" or "accessory label" affixed have to be disposed of due to aging or breakdown etc., or is to be transferred to the management of another research institution when you withdraw from the University, consult the Research Office beforehand. This also applies to loans.

Be aware that certain types of research funds might impose restrictions on the disposal (including modification, disassembly and similar procedures) of goods. Consult the Research Office in regards to any points that are not clear before disposing of such goods. Please note that items acquired through the University's budget may not be disposed of.

### (1) Equipment and fixtures

Any goods with a service life of one year or more having a purchase price of 500,000 or more for one order/one set (including consumption tax, and incidental costs such as transport and installation costs at the time of purchase) is to undergo asset registration as equipment and fixtures and be marked with an asset label.



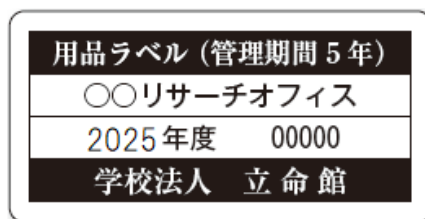
The storage period is, generally, 10 years (excluding those assets for which the government or other official body holds proprietary rights).

- \* Equipment and fixtures registered as assets must undergo physical checking of the actual goods by the Executive Office at a predetermined time in the course of each year. Contact the Research Office promptly if the initial installation location is to be changed.

**(2) Accessories**

Goods with a service life of one year or more having a rate of 100,000 yen or more but less than 500,000 yen, or highly cashable goods (desktop PC, notebook PC, or tablet PC less than 100,000 yen) undergo accessory registration.

Accessory labels are distributed during acceptance inspections. Please affix them to a visible location.



- \* You should understand that you are to use such goods at the installation location entered in BCM when purchasing them and to cooperate with any inquiries concerning them that are made for the purpose of auditing, etc.

**(3) Books**

Books with a purchase price of 50,000 yen or more for one order/one set purchased for KAKENHI are received by the University as a donation as stipulated by the rules of use of such grants (registered as books of the University).

## 3.6 Precautions Regarding the Purchase of Goods and the Subcontracting of Operations, etc. to a Business

### 3.6.1 When the Executive Office Places an Order for the Subcontracting of Operations to a Business

If placing an order from the Executive Office for a matter where the price is 100,000 yen or more per order, information (a specifications sheet) that indicates the detailed contents to be subcontracted is required. The specifications sheet should include the following content.

\* The researcher who is placing the order must prepare the specifications sheet himself/herself.

#### Example 1: Website creation

- |   |  |
|---|--|
| ● What are the purposes?  | ● What are the contents of the top page?   |
| ● New creation, or redesign of existing website?  | ● Are links to be created?<br>(If so, what are their contents and number of levels?) |
| ● University server utilized, or external server rented?  | ● Will they provide materials?<br>(If so, give the detailed content.)                |
| ● If an external server is used, is a request for domain acquisition made?  | ● Website language (Japanese or English, etc.)                                       |
| ● Is a request made for monthly updating work after completion of website creation?<br>(If so, what are the specific contents of the updating (management) work?) | ● Delivery form and place  |
|   | ● Desired delivery date, etc.  |

#### Example 2: Web survey

- |                             |   |
|-----------------------------|---|
| ● Purpose                   | ● Delivery form and place                   |
| ● Investigation subject     | ● Desired investigation start date (if any) |
| ● Desired number of samples | ● Desired delivery date, etc.               |
| ● Desired deliverables      |   |

\* Apart from the specifications sheet, submit the actual survey sheet used as well.

### 3.6.2 When Making Multiple Purchases of the Same Goods

#### Examples: Books or desktop PCs / notebook PCs / tablets

- Describe the necessity for carrying out the research in the [Reasons for Spending/Description] field in order to ensure that research funds are used in an appropriate manner. If the procedure is not performed on BCM, fill in and submit the "Statement of Reasons for Spending/Description [Research Division Form 0102-02\_e]".
  - \* However, this is not required in cases where the necessity of the corresponding purchase of goods can be confirmed by a prior research plan (such as a research plan record or grant application).
- Clearly describe the reason why multiple purchases of the same corresponding goods are necessary, and information about all of the users (name, affiliation and similar information) of each corresponding item. If there is a large amount of users, you can create a separate table [Form Optional] and submit it together with the form.

Submitted document	Remarks
<p><b>Procedures that are performed on BCM</b> Enter information in the [Reasons for Spending/Description] field</p> <p><b>Procedures that are not performed on BCM</b> Statement of Reasons for Spending/Description [Research Division Form 0102-02_e]</p>	Enter the reason why more than one such item is needed, and information about the user.
List of users [Form Optional]	

**3.6.3 When Purchasing Goods with a High Level of General Use during the Second Half of the Corresponding Academic Year, Especially at the End of the Academic Year, or in the Final Academic Year of the Research Period**

**E.g.: PCs, tablet terminals, printers or digital cameras**

- Describe the necessity for carrying out the research in the [Reasons for Spending/Description] field in order to ensure that research funds are used in an appropriate manner. If the procedure is not performed on BCM, fill in and submit the "Statement of Reasons for Spending/Description [Research Division Form 0102-02\_e]".
  - \* However, this is not required in cases where the necessity of the corresponding purchase of goods can be confirmed by a prior research plan (such as a research plan record or grant application).
- Clearly describe not only the particulars and background regarding the necessity of purchasing these goods in this period but also whether the specifications of the corresponding goods are the necessary minimum and the reason why some means other than purchasing (such as renting) are not used.

Submitted document	Remarks
<p><b>Procedures that are performed on BCM</b> Enter information in the [Reasons for Spending/Description] field</p> <p><b>Procedures that are not performed on BCM</b> Statement of Reasons for Spending/Description [Research Division Form 0102-02_e]</p>	Describe the particulars and background regarding the necessity of these goods in this period, whether the specifications are the necessary minimum, and the reason why some means other than purchasing (such as renting) are not used.

**3.6.4 When Purchasing Goods that a Third Party would have Difficulty in Understanding the Relevance to the Corresponding Research**

Describe the necessity for carrying out the research in the [Reasons for Spending/Description] field in order to ensure that research funds are used in an appropriate manner. If the procedure is not performed on BCM, fill in and submit the "Statement of Reasons for Spending/Description [Research Division Form 0102-02\_e]".

- \* However, this is not required in cases where the necessity of the corresponding purchase of goods can be confirmed by a prior research plan (such as a research plan record or grant application).

Submitted document	
<b>Procedures that are performed on BCM</b> Enter information in the [Reasons for Spending/Description] field	<b>Procedures that are not performed on BCM</b> Statement of Reasons for Spending/Description [Research Division Form 0102-02_e]

### 3.6.5 When Purchasing Laboratory Mice or Other Animals for Animal Experiments

Be careful as the approval of the "Animal Care Committee" at the affiliated campus is necessary for such purchases.

For details, see the Division of the Research website below.

 <https://secure.ritsumei.ac.jp/staff-all/research/member/animal/an01.html/>

### 3.6.6 When Purchasing Unmanned Aircrafts (Drones, Etc.)

Due to a revision to the Civil Aeronautics Act, as of June 20, 2022, unmanned aircraft weighing 100 g or more which are not registered cannot be flown outdoors.

The General Affairs Office will compile any unmanned aircraft (drones, etc.) to be used and then register them in the "Registration System for Unmanned Aircraft" of the Ministry of Land, Infrastructure, Transport and Tourism. The person responsible for using an unmanned aircraft (drone, etc.) should submit an application for the user information / device information to the General Affairs Office via SmartDB.

For details about the unmanned aircraft registration system, refer to the unmanned aircraft registration portal website.

 <https://www.mlit.go.jp/koku/drone/>

### 3.6.7 When Wanting to Purchase Goods through Internet Auctions

The purchase of goods through Internet auctions is generally not permitted at this university, as the transaction is uncertain (there is a possibility of fraud or illegally exhibited items, etc.) and it is difficult to verify the validity of the price. In situations where there are special circumstances, such as the item is absolutely required to carry out the research and it can only be purchased through an Internet auction, be sure to consult with the office contact person for budget management beforehand.

### 3.6.8 When Wanting to Purchase Furniture or Fixtures for Faculty Laboratories or the Like

At faculty laboratories and the like, it is assumed that researchers will use the furniture and fixtures purchased and installed by the Ritsumeikan Trust. If you would like to purchase additional furniture or fixtures, check with the corresponding office contact person for budget management regarding whether spending is permitted before making a purchase.

### 3.6.9 When Purchasing Your Own Book (for Complimentary Copies or the Like)

Spending is permitted to purchase copies of books that you have written necessary to carry out the research. However, this shall be royalty-free (if royalties are incurred, the amount with the royalties subtracted shall be paid). Therefore, please request receipts and invoices listing the amount with the royalties subtracted, as well as stating that royalties have been subtracted. (If royalties are included in the receipt or invoice, be sure to submit information that indicates the handling of royalties.) If royalties are included in the invoice, it is necessary to reverse the royalties portion. Also, submit an order application if exceeding 100,000 yen.

- \* This is handled in a general way, not only for individual research allowance but also for research fund spending. However, if there are restrictions in the rules of the project originator, the corresponding rules of the project originator will be applied.
- \* Please consult with the office contact person for budget management regarding costs involved in book publishing separately before applying.

If you are purchasing your own book, submit the following documents and the like.

Submitted documents	Remarks
Documents that confirm the handling of royalties	Example: Copy of contract with publisher (Submit a document with the latest information each time there is an update.)
[For complimentary copies] A list of complimentary copies of books to be distributed	
<b>Procedures that are performed on BCM</b> Enter information in the [Reasons for Spending/Description] field <b>Procedures that are not performed on BCM</b> Statement of Reasons for Spending/Description [Research Division Form 0102-02_e]	Explain how purchasing source for the complimentary copies of your book is related to your research.

### 3.6.10 When Purchasing Shared Facilities with Multiple Research Fund Systems

This system allows for the purchase of "shared facilities" (500,000 yen or more, including tax) to be shared in research using KAKENHI or competitive research funds under the jurisdiction of the Japan Science and Technology Agency (JST) or the like.

As some fund originators require preliminary confirmation, notification, or the like, or place restrictions on the purchasing source, please consult with the office contact person for budget management in advance if you would like to purchase "shared facilities".

### 3.6.11 If a Discretionary Contract is Desired

As a general rule, discretionary contracts are not allowed; however, when placing an order with the Executive Office for 100,000 yen or more (per item/set), if a product that meets the specifications can only be delivered by a certain supplier, submit "Reason for Selection Form [Research Division Form 0102-06-1\_e]" in addition to the three documents submitted for the order request (100,000 yen or more), together with supporting documents.

Submitted documents	Remarks
<b>Procedures that are performed on BCM</b> Ordering procedures from the BCM menu [Order / Contract Application]	Documents to be submitted for order applications (100,000 yen or more)
Specifications sheet (a catalog is acceptable) (Whenever possible) Quotes	
Reason for Selection Form [Research Division Form 0102-06-1_e]	Documents required for a discretionary contract
Supporting documents	

### 3.6.12 In the Case of Expenses for Communication (Stamps, Postcards, or Mail/Courier Delivery, Etc.)

If using items such as stamps, postcards or mail/courier delivery, attach "Postage Stamp and Postcard Use Report [Research Division Form 0102-03\_e]" when applying via BCM. Create a mailing list [Form Optional] if there are a large number of recipients.

Submitted documents	Remarks
Postage Stamp and Postcard Use Report [Research Division Form 0102-03_e]	
Mailing List [Form Optional]	Create this list when there are many mail recipients.

\* You may not stock up on postage stamps and postcards. Purchase only the required amounts at the time they are needed.

- \* Similar procedures are necessary for shipping fees for responses in questionnaire surveys or the like.

### 3.6.13 In the Case of Academic Conference Annual Membership Fees (Annual Membership Fees for Academic Conferences and the Like the Researcher Belongs to)

Annual membership fees are expected to be paid from research funds that can be used without any issues, such as the individual research allowance or research environment enhancement funds.

Furthermore, annual membership fees can, in principle, be paid as fees for the corresponding University accounting year.

- \* Please manage this matter so that one year's worth of annual membership fee spending occurs for one accounting year.
- \* If the membership starts on April 1 or thereafter in the following academic year and the annual membership fees for academic conferences, etc., use a pre-payment system, payment can be made using the budget for the previous academic year (excluding cases before assuming office and the last academic year of the research period).
- \* In cases where the academic conference's membership period spans academic years (such as from Jan. 1 to Dec. 31), it may be settled as spending for the academic year in which the membership period begins.
- \* In cases where, in addition to the first academic year of enrolling, payment must be made for two academic years, please consult with the office contact person for budget management. (This cannot be handled in cases where multiple academic years must be paid due to failure to make payments or the like.)
- \* Be sure to check the membership period.

#### Point

##### Purchases with KAKENHI (series of single-year grants / multi-year fund)

If participation in the corresponding academic conference activities is necessary to carry out the research for KAKENHI, spending from KAKENHI (series of single-year grants / multi-year fund) is permitted. Furthermore, if KAKENHI (multi-year fund) will continue into the following academic year, you can also spend annual member fees for the following academic year in advance (for a membership starting on April 1 or thereafter in the following academic year) through the pre-payment system. (This cannot be done with a series of single-year grants.)

##### Purchases with other research funds

Spending may also be permitted with other research funds or the like. Please consult with the office contact person for budget management.

If individual project originators have set their own rules, those rules of the project originator shall be given priority.

### Submitted documents

In addition to the receipt, be sure to submit a document that indicates the breakdown of fees involved in the academic conference or the like (such as an invoice with a statement or notification listing the annual membership fees).

#### Submitted documents

##### Receipt

Copy of the invoice notice, academic conference regulations, payment slip, transfer sheet, or any substitutable document issued by the academic conference or the like that indicates the "academic year" and "monetary amount" for the membership fees

- \* Please submit receipts and other documents that are written in a foreign language (particularly one other than English), with a memo attached describing their content (words meaning 'receipt', content of the transaction, etc.).

### 3.6.14 In the Case of Academic Conference Attendance Fees

Academic conference attendance fees are paid from the research funds of the academic year in which the academic conference that you participated in is held, regardless of when the fees are paid. Be sure to submit a document that clearly indicates the implementation date.

#### If payment is required during the academic year before the academic year in which the conference is to be held

Payment will be made from a research fund that can be spent in the academic year of the event. Please make a payment to be reimbursed later and then store the receipt or other documents for submission to the office contact person for budget management in the academic year of the event (excluding cases before assuming office and the last academic year of the research period).

#### Point

##### Purchases with KAKENHI (series of single-year grants / multi-year fund)

If KAKENHI (multi-year fund) will continue into the following academic year, attendance fees that must be paid during the academic year before the academic year in which the conference is to be held can be paid during that preceding academic year. (Payment by reimbursement is not required.) In principle, this is not permitted for KAKENHI (series of single-year grants); however, this restriction does not apply in cases where payment during the preceding academic year is absolutely required. Be sure to consult with the office contact person for budget management in advance.

##### Purchases with other research funds

Spending may also be permitted with other research funds or the like. Please consult with the office contact person for budget management.

If individual project originators have set their own rules, those rules of the project originator shall be given priority.

#### If you do not need payment of travel expenses and wish to be reimbursed only for academic conference attendance fees

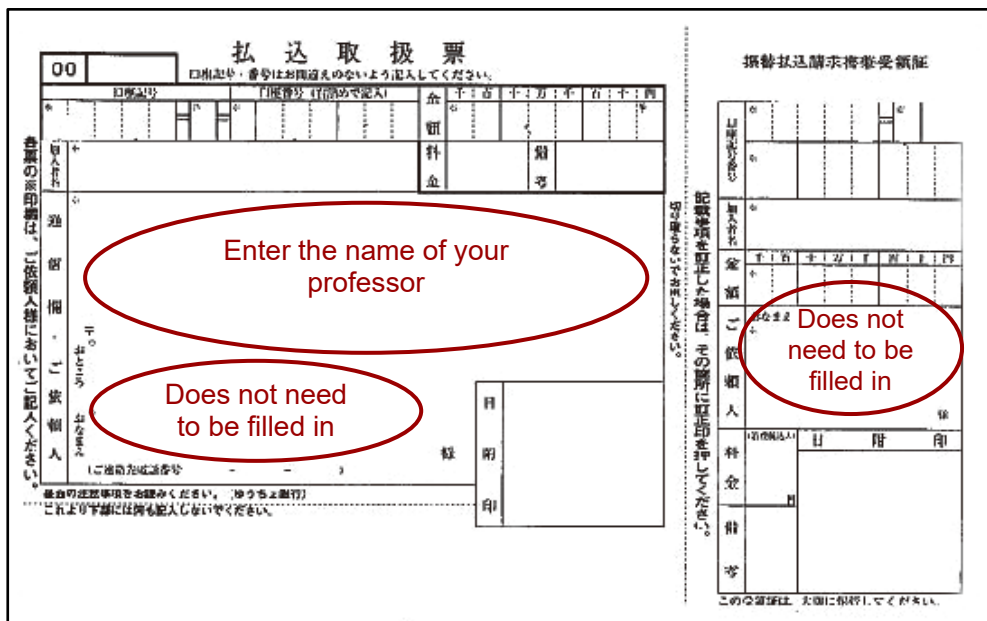
If travel expenses are not required, such as when the academic conference is online or is held on your affiliated campus, and you are only claiming the academic conference attendance fees, submit the following documents after attended the academic conference.

Submitted documents	Remarks
Receipt for attendance fee	Submit receipts stamped with the seal of the hosting organization or representative's name. Incidentally, this requirement does not apply if the host is overseas.
Supporting documents for total amount	Information about the event, screenshot of website, etc.
Documentation that provides evidence of attendance	Attendance certificate issued by the hosting organization / Materials acquired that day / Screenshot of your computer screen for online conferences*, etc. * It is possible there are restrictions on taking screenshots. Consult with the hosting organization in advance and check any available information.

#### Points to keep in mind (For both domestic and overseas travel)

- Official social gatherings that offer food and drinks may be included in the program at some academic conferences, workshops, etc. When participating in a social gathering for such purpose as collecting information needed for a research activity, the social gathering expenses can be paid from the research funds. However, there are cases in which payment of social gathering expenses from individual research allowance, public research funds, or other external funds will not be approved. For details, consult with the office contact person for budget management.

- If paying academic conference fees using a payment form, leave the requester field blank for submission as indicated in the figure below. Write your name, etc., in the communication field.



### 3.6.15 When Wanting to Spend Conference Liaison Expenses

#### Spending standards and spending amounts for conference liaison expenses (standards and maximums) (revised in AY 2026)

Considering the fact that research funds come from public funds and tuition fees, try to keep spending within the standard amounts (tax included) listed below, and if you cannot avoid exceeding the standard amount, spending is permitted within the scope of the maximum amounts (tax included) listed below.

- Standard 1: Meal expenses, etc., for a meeting (research discussion) that does not include persons outside the University
- Standard 2: Meal expenses, etc., for a meeting (research discussion) that includes persons outside the University
- Standard 3: Meeting expenses with persons outside the University, such as receptions for research collaboration or international research exchange
- Standard 4: Meeting expenses pursuant to Standard 3 that are funded by carried-over research funds and scholarship contributions with no specification or limitation on application

Spending standard Per person (including consumption tax)	Standard 1	Standard 2	Standard 3	Standard 4
Provision of alcoholic beverages and food/drink that includes alcoholic beverages	Not Allowed	Not Allowed	Allowed	Allowed
Standard amount	1,000 yen	2,500 yen	6,000 yen	6,000 yen
Maximum amount	2,000 yen	5,000 yen	10,000 yen	10,000 yen*

\* Regarding Standard 4, the amount approved exceeding the maximum amount can be spent only in cases where it is needed for a show of hospitality or courtesy in a reception and was deemed via a preliminary procedure to correspond to social conventions.

## Points to Note Regarding Conference Liaison Expenses

During a conference or similar meeting required for a research activity, when unavoidable to help keep the event moving forward<sup>\*1</sup>, light refreshments and food/drinks can be provided and the cost can be paid as a conference expense<sup>\*2</sup>.

When spending on conference expenses, it is important to be fully aware that research funds come from public funds and tuition fees, and that procedure transparency and the responsibility for explaining their disbursement are more important compared to spending on other expenses. Please remember to spend in accordance with social conventions and to be accountable to third parties. Particularly in research activities, please reconfirm if the spending was truly necessary, including if spending was truly unavoidable to help keep the event moving forward, if the space can ensure a place for sufficient discussion, and if there is no suspicion of personal gain.

- \*1 "When unavoidable to help keep the event moving forward" refers to, for instance, a conference that has to be held during a mealtime when all of the participants can gather (boxed lunch is provided), or a conference that lasts for a long period (coffee is provided).
- \*2 With public research funds, the acceptability of spending on conference expenses and the handling of conditions under which spending is acceptable but possible may vary. For details, consult with the office contact person for budget management.

## In case of eating and drinking that includes alcoholic beverages

**In general, using research funds to pay for alcoholic beverages or eating or drinking that includes alcoholic beverages is not permitted.**

**In particular, KAKENHI (direct expenses) and individual research allowance cannot be spent.**

From the perspective of accountability for the use of research funds to pay for alcoholic beverages or food/drink that includes alcoholic beverages and on the assumption that it is within the scope of activities permitted by the spending standards or the management rules of the fund originator for the corresponding research funds, then for spending Standards 3 and 4 above, spending must be for meeting expenses with persons outside the University, such as receptions for research collaboration or international research exchange. It must also be approved in advance by the Vice President (in charge of research), who will check that accountability is fully met.

### Submitted document

Application for Spending of Conference Liaison Expenses for Provision of Alcoholic Beverages and Food/Drink that Includes Alcoholic Beverages [Research Division Form 0106-02\_e]

## Application procedure

If you wish to pay for conference expenses, consult with the office contact person for budget management as early as possible (before the event). Incidentally, if total conference expenses are expected to exceed 1 million yen or for spending of conference expenses for alcoholic beverages and food/drink that includes alcoholic beverages, be sure to submit application documents to the office contact person for budget management **at least two weeks before the planned event.**

In cases where total conference expenses are expected to exceed 1 million yen or for applicable conference expenses that require advance approval for conference expenses for alcoholic beverages and food/drink that includes alcoholic beverages, because accountability in terms of social conventions cannot be met for events without advance approval, from the perspective of protecting researchers from inappropriate research fund spending as well, **after-the-fact applications will not be accepted in any case.**

Submit the following documents during the application procedures.

Submitted documents		Remarks
Application documents * Submit 3 documents	Breakdown of Conference Liaison Expenses [Research Division Form 0106-01_e]	
	List of Participants [Form Optional]	Not required if all participants are listed in aforementioned form
	[Before event] Quote	
	[After event] Invoice and delivery statement (or receipt)	
Materials that can objectively determine that the conference, etc., is a necessary part of the research activity.	The following materials are examples. Submit as many of these materials, which can help a third party understand the research fund spending, as possible.	
	Event notice, appointment e-mail	Materials must show the event date/time, event location, and/or similar details.
	Conference records (meeting minutes)	
	Materials distributed on given day	
	Interview/Lodging Certificate [Research Division Form 0103-04_e]	
	Photos of the conference, discussions, and other scenes of the event	
Business cards of participants (first interview only)		

### 3.6.16 Handling of Cases Where Invoices or Delivery Statements Were Issued as Data and Not on Paper

Due to the revision of the Electronic Book Preservation Act, documentary evidence issued as electronic data must be saved electronically with two months and seven business days. An acceptance inspection stamp cannot be applied to electronic data like with paper. Invoices and delivery statements may be issued as data when using Amazon Business and other e-commerce websites or depending on the suppliers.

In general, invoices and delivery statements should be sent to the office contact person for budget management as data when issued by suppliers as electronic data and scanned or otherwise converted to electronic data when issued on paper.

#### Important points regarding electronic storage

- Please save data with a resolution at a certain level (200 dpi or higher).
- Scan documents as color images.
  - \* Even if the documentary evidence is white and black, please save the data as a color image.
- Arrange all the documents in the same orientation so that the text can be read.
- Perform scanning so that the entire image is captured.
- Image data captured on a smartphone or the like must also meet the above criteria.

Also, for acceptance inspection where a document was issued as electronic data, there are two methods: (1) print out the delivery statement data (or use the statement included with the product) as "proof of undergoing acceptance inspection", undergo an acceptance inspection at the office, and then scan this as a PDF after the acceptance inspection, or (2) photograph the product as an "acceptance inspection using images". Items to be sent to the office contact person for budget management for cases (1) and (2) are listed below.

**(1) For acceptance inspection at the office**

- ① Invoices and delivery statements issued by suppliers as data (still as data)
- ② Proof of undergoing acceptance inspection (data scan of documents with the acceptance inspection stamp applied)

**(2) For acceptance inspection using images**

- ① Invoices and delivery statements issued by suppliers as data (still as data)
- ② Image data capturing products

## Chapter 4 Travel Expenses

This chapter describes procedures related to expenses such as transportation expenses, accommodation fees and daily allowances for the researchers and research collaborators engaged in overseas or domestic travel to collect materials, conduct surveys, attend meetings, present research achievements, and other purposes.

Travel expenses (transportation expenses, accommodation expenses, daily allowance) are calculated according to the travel path and means that are rational and economical according to the route, and the traveler is paid accordingly. Travel expenses that are paid through the "Rules for the Provision of Travel Expenses for The Ritsumeikan Trust" also apply to persons affiliated with other research institutions, and others who do not have an employment relationship with this University (including students).

Traveler	Procedures
If the traveler has a RAINBOW account and research funds at Ritsumeikan University	Carry out the business trip application and travel report using the "[University Faculty Member] Travel Requisition" binder in BCM.
If ordering or requesting that persons from outside the University, undergraduate/graduate students without research funds, or adjunct administrative staff make a business trip	The person ordering/requesting a business trip should submit a "Ritsumeikan University Statement of Travel Expenses [for faculty holding two posts (part-time lecturers, teaching lecturers, visiting professors) / adjunct administrative staff] [Research Division Form 0103-01_e]" or a "Ritsumeikan University Statement of Travel Expenses [for students and persons outside the university] [Research Division Form 0103-02_e]", depending on the employment relationship and the like between the traveler and Ritsumeikan University, to the Executive Office before the business trip. After the business trip, please submit "Domestic/Overseas Travel Report (Expense Report) [Research Division Form 0103-03-1_e]" with the evidence of business trip attached.

For details, see "[2.6\(2\) Differences in procedures based on type of job, etc.](#)" on [P.27](#).

- Reduced payments of travel expenses can be provided to business travelers if they apply themselves (or at the discretion of a Research Representative or other faculty member and administrative staff having authority to disburse corresponding research funds).
- If an organization other than this University will be paying all or a portion of the travel expenses of a given business trip, our University will provide travel expenses, subtracting the said portion (duplicate payments are considered improper use). If you correspond to this case, be sure to inform the University when submitting the business trip application or report.
- Regarding cancellation fees for public transportation, lodging facilities, or the like, spending due to personal reasons is not permitted. Spending is also not permitted in cases where accountability in terms of social conventions cannot be met. (Examples where spending is permitted include flight cancellations due to bad weather, cancellations of academic conferences, etc.) Please understand the risks before using air tickets that do not allow for schedule changes or do not compensate for delays, cancellations, or the like. Such situations are handled differently depending on the research fund and the rules of the project originator. For details, check with the office contact person for budget management.
- If going on a business trip during off-campus research, please keep the following in mind. The date of return to your off-campus research location (final day of the business trip) can be considered an off-campus research day, and research funds from outside the University (accommodation expenses) can be paid. However, doing so requires that the daily allowance for business trips is not paid from the business trip fund only for the said day. When applying for a business trip, be sure to include the following statement in the "Notes for the Executive Office" field.  
"For XX/YY (final day of the business trip), I will decline the daily allowance and receive the research funds from outside the University."  
If you do not inform the Office when applying for a business trip, it will be handled as not applicable for research funds from outside the University.

**What should I do?****Points to consider regarding rules of the project originator**

For the competitive research funds or the like that established different standards for the payment of travel expenses (transportation expenses, daily allowances, and accommodation expenses), evidence of business trips to be submitted, or the like in the rules of a project originator, those rules of the project originator shall be given priority.

## 4.1 Domestic Travel Expenses

Travel expenses related to travel within Japan (transportation expenses, daily allowances, and accommodation expenses) are as shown in the table below.

In light of recent surges in the cost of living and the diversification of research activities, regarding accommodation expenses, if accommodations cannot be found within the specified amount, the actual cost will be paid upon submission of a receipt, etc., within the range of the maximum amounts stipulated in the table below.

No.	Type of travel expense	Specified amount		Maximum	
(1)	Transportation expenses	Railway fare	Section of railway Less than 100 km	Fare required to board	Same as specified amount
			Section of railway At least 100 km	Fare required to board, limited express fare or express fare, reserved-seat fare	
		Vehicle fare	Public transportation (bus), taxi, rental car, own car		
		Boat fare	First class		
		Airfare	Lowest class		
(2)	Daily allowance	Between place of departure and place of return	Less than 140 km	Not paid	
			140 km or more	3,000 yen	
(3)	Accommodation expenses	Between place of departure and place of return	Less than 140 km	In general, not paid	30,000 yen
			140 km or more	12,000 yen	

\* The monetary amount varies depending on the "Rules for the Provision of Travel Expenses for The Ritsumeikan Trust".

### (1) Transportation expenses

Transportation expenses will be paid in the amount required to travel from place of departure, which shall be the place of work or home, to the place of return, including transportation between business destinations.

- Please appropriately select your place of work or home as the place of departure and place of return, in accordance with the actual situation.
- Transportation expenses will not be paid for the section for which the commuting allowance is paid.
- Transportation expenses will not be paid for travel to the place of accommodation.

## Railway fare

Railway fare will be paid for the route calculated using "Ekispert".

### What should I do?

**If riding on two or more trains and the total section of railway is over 100 km**

Limited express fare will be provided for sections with limited express trains.

**When using limited express fares, etc. for a section of railway less than 100 km**

According to the Rules, limited express fares, etc., are paid for rides of 100 km or more. However, in cases with special circumstances, limited express fares can be paid even if the ride is less than 100 km, at the discretion of the head of your affiliated department. If using limited express or the like on a section of railway less than 100km, attach evidence proving that you rode that train (ticket or receipt) in the "transportation expenses documentary evidence field" in BCM.

**Special provision for access to the airport**

If using air travel, limited express fare and express fare for the railway fares involved in that travel can be claimed even if the section of railway is less than 100 km.

## Vehicle fare

- Regarding public transportation (buses), bus fare will be paid for the route calculated using "Ekispert".  
The same applies for highway express buses.
- A taxi, rental car, or one's own car may be used in cases where there is a rational reason for doing so.  
BCM users should indicate the reason for use in the [Communication Memo] field when applying for business trip. For those who do not use BCM, fill in and submit the "Statement of Reasons for Spending/Description [Research Division Form 0102-02\_e]".

## Use of one's own car

Check the table below to see whether the use of your own car is permitted.

Type of job, etc.	Allowance of the use of one's own car
Tenured faculty member (employment period not fixed), fixed-term faculty member, special-contract faculty member (tokubetsu keiyaku faculty), specially-appointed faculty member (tokubetsu nin'yo faculty), professor / distinguished professor, eminent professor (tokubetsu shohei faculty), eminent research professor (tokubetsu shohei kenkyu faculty), research professor, lecturer / contract lecturer, special assistant professor, research associate	Permitted *Requires application in advance (See the "Note!" below.)
Senior researcher, researcher	Permitted *Requires application in advance (See the "Note!" below.)
Part-time lecturer, teaching lecturer, visiting professor, affiliate research professor, visiting research professor, eminent professor (faculty holding two posts [persons with continuous service from before AY2012]), assistant researcher, research assistant, academic research assistant, adjunct administrative staff	Not permitted
Visiting faculty, visiting cooperating faculty (senior research fellow, visiting senior researcher, visiting scholar, project researcher), JSPS fellow (PD, DC, etc.), this University's college/graduate student, trainee, research student, other university's college/graduate student, other persons outside the university	Not permitted

Submitted document	Remarks
[Procedures that are not performed on BCM] Statement of Reasons for Spending/Description [Research Division Form 0102-02_e]	Enter a rational reason for using a taxi, rental car, or your own car, and submit the form.

**Note!****Precautions regarding the use of one's own car**

- When using your own car, be sure to check "Ritsumeikan Trust Handling of Business Trips Using One's Own Car".
- Submit the "Application to Register One's Own Car" to the Division of Human Resources via SmartDB prior to the start of your business trip. Registering your car after returning from a business trip is not permitted.
- You must receive an order in advance from the person with the authority for travel requisitions (the head of your affiliated department).
- Please note that undergraduate students and graduate students are not allowed to ride in private vehicles.

**Provision for gasoline and highway expenses**

- Expenses will be paid for toll road fees when using a taxi, and for various expenses, toll road fees, and parking lot fees when using a rental car.
- When using your own car, 16 yen per 1 km traveled (rounded down for any decimals less than 1 km, including gasoline expenses) will be paid. The actual cost of toll road fees will be paid.

**Boat fare**

The on-the-day fare will be paid. Attach the "receipt" to the "transportation expenses documentary evidence" field in BCM.

**Airfare**

With the standard fare for ANA or JAL used as the upper limit airfare, actual expenses will be paid based on invoices and receipts. (If there is a round-trip discount fare that is applicable, that fare will be used as the upper limit.)

Furthermore, as a general rule, research funds cannot be spent for additional charges for seat upgrades, such as the JAL Class J or ANA Premium Class.

**Point****Utilization area**

As a general rule, there are no air travel utilization area restrictions. However, for business trips to areas where railway travel is common, such as Tokyo, the reason for using air travel will be checked.

**(2) Daily allowance**

The daily allowance is used to cover miscellaneous expenses not directly related to the performance of professional duties during the business trip.

**(3) Accommodation expenses**

- For cases researchers are eligible for daily allowances (when the distance from the place of departure and place of return is 140 km or more), accommodation for the night before or after a business trip will be recognized only in unavoidable circumstances, such as when travel on the day of business will result in one being late for a business event or when one cannot arrive back at one's home on the same day after completing the business. Payment shall not be made for cases deemed to not correspond to the following payment standard. In addition, when applying for the previous night's and/or following night's accommodation, it is necessary to submit documents that will allow a third party to verify the suitability analogically. Examples of the materials to be submitted are described in the table below.

	Payment standard (rough indication)	Documents that can be used to verify the suitability analogically (Submitted documents)
Previous night's accommodations	If you must depart at 7 a.m. or earlier.	Document stating the start time the academic conference on the following day, appointment email stating the time of an interview, etc.
Following night's accommodations	If you would return at 10 p.m. or later.	Document stating the end time of the day's academic conference, document stating the start time of an information exchange meeting after the academic conference ends, etc.

**What should I do?** **Cases where accommodation cannot be ensured at the specified amount due to special circumstances**

The actual amount required for accommodations will be paid in cases deemed unavoidable. Describe the circumstances in "Statement of Reasons for Spending/Description [Research Division Form 0102-02\_e]" and attach this to BCM. As there are also cases where payment cannot be made depending on the reasons, consult with the office contact person for budget management in advance.

Documents that prove the circumstances (such as a screenshot of the reservation website) may be required depending on the rules of the funding source for the research funds.

**What should I do?** **When applying for accommodation expenses for business trips not eligible for the daily allowance**

In principle, accommodation expenses will not be provided for business trips when the distance between the place of departure and the place of return is less than 140 km. However, if it is necessary to spend the night for a research-related reason, the specified amount will be paid. In such cases, consult with the office contact person for budget management in advance and submit the "Statement of Reasons for Spending/Description [Research Division Form 0102-02\_e]", etc.

- If you purchase a pack (set product of air ticket or railway ticket and accommodations), travel expenses shall be paid deeming the said price to include the airfare or railway fare and accommodation expenses (upper limit for transportation expenses and accommodation expenses in the rules).
- Accommodation expenses cannot be paid for any nights not actually spent in a lodging facility, such as nights spent on board as a means of transportation or in an airport.

## 4.2 Overseas Travel Expenses

Travel expenses related to travel outside Japan (transportation expenses, daily allowances, and accommodation expenses) are as shown in the table below.

In light of recent surges in the cost of living and the diversification of research activities, regarding accommodation expenses, if accommodations cannot be found within the specified amount, the actual cost will be paid upon submission of a receipt, etc., within the range of the maximum amounts stipulated in the table below.

No.	Type of travel expense			Specified amount (submission of documentary evidence not required)	Maximum (actual costs paid in this range)
(1)	Transportation expenses	Railway fare Boat fare	Route with fares categorized into two classes	Top class	Same as specified amount
			Route with fares categorized into three or more classes	Class just below top class	
		Airfare	Route without fare classes	Fare required to board	
(2)	Daily allowance		Designated city	8,300 yen	Same as specified amount
			"A" regions	7,000 yen	
			"B" regions	5,600 yen	
			"C" regions	5,100 yen	
(3)	Accommodation expenses		Designated city	22,500 yen	60,000 yen
			"A" regions	18,800 yen	50,000 yen
			"B" regions	15,100 yen	40,000 yen
			"C" regions	13,500 yen	36,000 yen

\* Region categories such as designated city, "A" region, "B" region, and "C" region conform to the "Act on Travel Expenses for National Public Officers, etc.".

### ● Overseas travel city / region categories

Region category		Designated city	A	B	C
North America		Los Angeles, New York, San Francisco, Washington DC	✓		
Europe	Western Europe	Geneva, London, Paris	✓		
	Eastern Europe	Moscow		✓	
Middle East		Abu Dhabi, Jeddah, Kuwait, Riyadh	✓		
Asia	Southeast Asia South Korea, Hong Kong	Singapore		✓	
	Southwest Asia China, Taiwan				✓
Central/South America					✓
Oceania				✓	
Africa		Abidjan			✓
Antarctica					✓

\* You can see a map version of the region categories on the Ritsumeikan website (URL below).

 <https://www.ritsumei.ac.jp/staff-all/units/hrweb/work/businessstrip.html>

\* The monetary amount varies depending on the "Rules for the Provision of Travel Expenses for The Ritsumeikan Trust".

**Point**

Be sure to purchase overseas travel accident insurance when you go on an overseas business trip using research funds.  
For details, see ➡ "(4) Purchasing travel accident insurance" on P.82.

**(1) Transportation expenses**

Transportation expenses related to domestic travel during overseas trips ("place of work or home" to "airport") are calculated as domestic travel expenses.

Of the transportation expenses that are related to overseas travel, those that are required for travel from the "airport" to the "business destination" or "airport" to the place of "accommodation" (such as limousine bus) will be paid. (After the business trip, a travel route declaration and receipts must be submitted.)

**Airfare**

The actual cost of economy class airfare will be paid based on invoices and receipts. If you would like to use business class due to unavoidable circumstances, judgment will be made regarding whether to permit spending or not depending on the following reasons.

1. Cases permitted due to travel time  
If travelling by airplane and the **total boarding time** (excluding layover waiting time) for a single area (referring to the space between the place of departure to the destination on an international flight, including transit points) is **8 hours or more**, then the use of business class with actual costs paid is permitted from the perspective of reducing health risks.  
Note that this shall not apply to cases of travel between Japan and the following countries and regions.  
Indonesia, Vietnam, Singapore, Thailand, South Korea, Taiwan, the People's Republic of China, the Philippines, Brunei, Malaysia, Mongolia, Laos, Palao, and Guam
2. Cases permitted other than the above  
If you must use business class due to health reasons or other special circumstances, then when applying for a business trip, submit the "Statement of Reasons for Spending/Description Regarding Use of Business Class" describing the reason together with objective evidence (such as a medical certificate) and receive approval from the budget unit manager in advance. Because accountability in terms of social conventions cannot be met for events without advance approval, from the perspective of protecting researchers from inappropriate research fund spending as well, after-the-fact applications will not be accepted in any case.

Submitted document	Remarks
Statement of Reasons for Spending/Description Regarding Use of Business Class (Advance Approval) [Research Division Form 0103-07_e]	Submit this form in advance to the budget unit manager if, from necessity, the use of business class is desired. After-the-fact applications will not be accepted in any case.

**(2) Daily allowance**

The daily allowance is provided based on the business destination's region category to cover miscellaneous expenses not directly related to the performance of professional duties during the business trip.

If business is conducted in two or more location categories from the designated city, "A" region, "B" region, and "C" region categories on the same day as business destinations during a business trip, the specified amount (daily allowance) for the category with the highest amount will be paid. In this case, the category for locations stayed in due to air travel transits (connections) will not be applied.

Also, if meal costs are included in accommodation expenses and the amount thereof is not clearly listed, then the amounts below calculated as equivalent to 1/3 of the paid daily allowance (decimals rounded up) per meal will be subtracted for payment.

Furthermore, if the rules from fund originators of public research funds or the like stipulate the handling of meal costs, the rules of the fund originators take precedence.

**Meals costs subtracted from accommodation expenses (if the receipt or other statement does not list them)**

Category		Meal costs subtracted from accommodation expenses
Business trip in Japan (140 km or more)		1,000 yen
Business trip outside Japan	Designated city	2,800 yen
	"A" regions	2,400 yen
	"B" regions	1,900 yen
	"C" regions	1,700 yen

**(3) Accommodation expenses**

Accommodation expenses will be paid based on the business destination's region category.

- Accommodation expenses will not be paid for any nights not actually spent in a lodging facility, such as nights spent on board a means of transportation or in an airport.
- Even if it is necessary to stay overnight in a lodging facility at a transit point during air travel, the specified amount (accommodation expense) for the category of the business destination on the same day will be paid.
- Accommodation in Japan for the night before or after a business trip will be recognized only in unavoidable circumstances, such as when travel on the day of leaving Japan will result in one being late for departure, including air travel boarding procedures, or when one cannot arrive back at one's home on the day of returning to Japan. Incidentally, previous night and following night accommodation expenses incurred in Japan, amount of daily allowances paid, payment standards, and operation methods will be treated as domestic business travel expenses.
- The actual amount required for accommodations will be paid in cases deemed unavoidable where accommodation cannot be ensured at the specified amount due to special circumstances. Describe the circumstances in "Statement of Reasons for Spending/Description [Research Division Form 0102-02\_e]" and attach this to BCM. As there are also cases where payment cannot be made depending on the reasons, consult with the office contact person for budget management in advance.  
Documents that prove the circumstances (such as a screenshot of the reservation website) may be required depending on the rules of the funding source for the research funds.

#### (4) Purchasing travel accident insurance

Be sure to purchase overseas travel accident insurance when you go on an overseas business trip using research funds. The form or type of the insurance does not particularly matter. You can use the insurance that is provided for personal credit cards. You also have the responsibility to make sure that any research partners and persons from outside the University (research collaborators such as researchers from other research institutions) who accompany you on the trip also purchase insurance.

#### Payment from research funds

The corresponding insurance premium can be paid from spendable research funds (research environment enhancement funds, carried-over research funds, scholarship contributions, individual research allowance, applicable programs of Advanced Research Programs at Ritsumeikan University, and KAKENHI (direct expenses)).

If insurance costs are disbursed from research funds, persons with an employment relationship with this University must purchase travel accident insurance where the policyholder and beneficiary are the Ritsumeikan Trust. (You must pay with your own money if taking out a policy as an individual.) Persons with no employment relationship with this University such as persons from outside of the University (including part-time employees) should take out insurance in their own name. In this case, the insurance premium can be paid using research funds, even for a policy under your individual name.

#### Point

##### Inclusive overseas travel insurance

We recommend taking out inclusive overseas travel accident insurance with which the Ritsumeikan Trust is contracted for use as "travel accident insurance where the policyholder and beneficiary are the Ritsumeikan Trust" for which research funds can be spent. Students and graduate students at this University can also use the "inclusive overseas travel insurance for students" that the Trust is enrolled in when going on a business trip.

Consult with the office contact person for budget management at the Research Office for information regarding compensation details and application procedures. You can also download the application form from the Division of Research website.

##### Private university member's card

Persons who have enrolled in Private School Mutual Aid can also receive a "private university member's card (credit card)". Compensation is provided for damages in case you become injured or ill, or some personal items are stolen or damaged.

 <https://www.resonacard.co.jp/shigakucard/card/index.html>

## 4.3 Points to Keep in Mind when Spending Travel Expenses

#### (1) For researchers from outside the University (be careful to avoid duplicated payment with other research funds)

1. When travel expenses for an advance business trip connected with research outside the University are paid from other research funds, transportation to the airport and daily allowance/accommodation for that period will be paid from other research funds. Airfare will be paid from research funds from outside the University.
2. Travel expenses for researchers from outside the University (including those in Japan) will be paid in the same way as for regular business trips. During the period of business trip for which travel expenses are paid, no allowance will be made for accommodation expenses paid by research funds from outside the University.
  - \* Be careful to avoid duplicated payment.
3. During periods of temporary return and stay at the place of work, no allowance will be made for accommodation expenses paid by research funds from outside the University.

**(2) When paying for a single business trip with multiple budgets**

In general, the combined use of multiple budgets is prohibited. (The guidelines clearly state that government budgets such as KAKENHI cannot be combined.) However, if the schedule is divided into several budgets for different tasks, payment can be made as an "exception for aggregation".

If you are considering a business trip that uses multiple research funds, be sure to consult with the office contact person for budget management in advance. The rules of the funding source for the research funds may prohibit mixing with other research funds.

**What should I do?**

**Basic concept for cases of using multiple research funds together for multiple business purposes on a single business trip**

In general, the business trip schedule should be split for each business purpose of each research fund to pay travel expenses calculated based on the schedule from each research fund. In this case, please clearly identify the research fund used to pay for each business purpose.

- **Examples of combined use of travel expenses**

**Case of spending outbound and return travel expenses from public funds and private/internal funds**

	Sep. 1	Sep. 2	Sep. 3	Sep. 4	Sep. 5
<b>Business</b>	Public funds			Private/internal funds	
<b>Transportation expenses</b>	Public funds	-	-	-	Private/internal funds
<b>Accommodation expenses</b>	Public funds	Public funds	Private/internal funds	Private/internal funds	-
<b>Daily allowance</b>	Public funds	Public funds	Public funds	Private/internal funds	Private/internal funds

**(3) Business trip expenses for students and others from outside the University**

Business trip expenses paid to this University's faculty/administrative staff member are covered by the [Special Exception for Business Trip Expenses, etc.] of the invoice system, and there is no change from previous years. However, business trip expenses for students and others from outside the University are not covered by the [Special Exception for Business Trip Expenses, etc.], and the following receipts are required.

**Point**

**The following positions at this University fall under the category of "students and persons outside the University".**

**Visiting faculty, visiting cooperating faculty (senior research fellow, visiting senior researcher, visiting scholar, project researcher), adjunct administrative staff, this University's college/graduate student, trainee, research student, other university's college/graduate student, other persons outside the university**

Receipts (addressed to "The Ritsumeikan Trust") are required for travel expenses for students and persons outside the University in the following cases.

- ① For cases of paying the actual amount of transportation and accommodation expenses (regardless of the total amount)
  - ② For cases of a one-way trip on public transportation (railway, bus, ship) of 30,000 yen (including tax) or more per mode of transportation
- \* If the receipt is addressed only to the traveler, an additional "Request for Reimbursement of Personal Reimbursed Expenses for Research Funds" form must also be submitted.

#### (4) Business trips that last into the next academic year

If a single business trip lasts into the next academic year, the application process through BCM should be divided into separate applications for each academic year. Travel expenses will be divided and paid by accounting year for the period of business trip.

Take note of the following procedures.

- The period for the business trip will last until March 31 for the previous academic year, and start on April 1 for the new academic year.
- For funds such as KAKENHI that have a fixed research period, business trip arrangements (e.g., purchase of airline tickets) prior to the start of the research period (prior to the provisional grant decision) and business trip expenses for dates after the end of the research period cannot be paid. Please review the rules of spending for the various research funds.

## 4.4 Business Trip Procedures

These procedures should be followed not only when persons affiliated with this University go on business trips, but also when asking persons affiliated with other research institutions as well as students (college/graduate students), and others to go on business trips as well. Also, when multiple people take a business trip for the same purpose (destination), each person needs to complete the same procedures.

If a student (college/graduate student) cooperating in research is to go on a business trip, the researcher should thoroughly confirm, and take care to ensure, that it will not cause hindrance to any class that the student is taking before making the business trip request.

### Point

#### Provision of domestic and overseas travel expenses to invitees

If an invitation is sent to a researcher or other person in Japan or overseas, requesting that he/she provide a lecture or similar service as part of a symposium, workshop, or other research activity, the invitee's domestic and/or overseas travel expenses are to be paid, based on the "Rules for the Provision of Travel Expenses for The Ritsumeikan Trust". Furthermore, be aware that the category for withheld tax varies depending on the content of the business trip.

➡ See "[5.3.2 Compensation, Honorarium/Remuneration for Lectures or Specialized Instruction/Advice](#)" on [P.114](#).

### Note!

Before taking an overseas business trip, check the information on danger on the MOFA Overseas Safety Website (URL below) and carry out the business trip procedures. Business trips shall be prohibited to countries or regions for which an "evacuation advisory" or "travel warning" has been issued. If other information on danger is issued as well, please refrain from taking the business trip.

 <https://www.anzen.mofa.go.jp/riskmap/>

## Procedures, submission destination

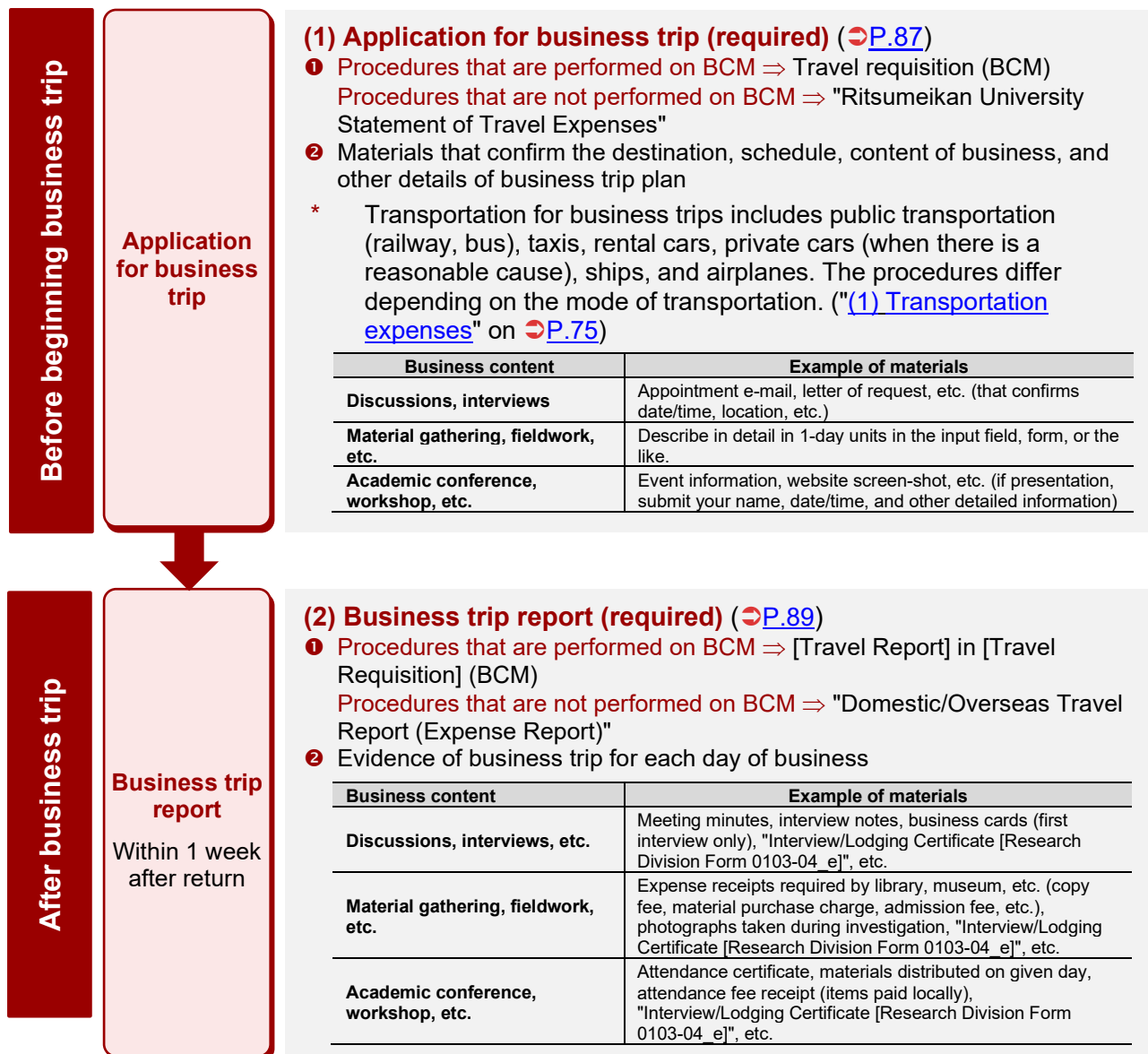
Check the table below for the application procedure in your position.

Job Type	BCM Usage Configuration	Procedures
Tenured faculty member (employment period not fixed), fixed-term faculty member, special-contract faculty member (tokubetsu keiyaku faculty), specially-appointed faculty member (tokubetsu nin'yo faculty), professor / distinguished professor, eminent professor (tokubetsu shohei faculty), eminent research professor (tokubetsu shohei kenkyu faculty), research professor, lecturer / contract lecturer, special assistant professor, research associate	A RAINBOW ID has been issued and BCM usage configurations have been done in advance.	Carry out the procedures using the "Travel Requisition" binder in BCM.
Part-time lecturer, teaching lecturer, visiting professor, affiliate research professor, visiting research professor, eminent professor (faculty holding two posts [persons with continuous service from before AY 2012]), senior researcher, researcher, JSPS fellow (PD, DC, etc.), RARA student fellow, assistant researcher, research assistant, academic research assistant, adjunct administrative staff, hourly-based employment staff	If BCM usage configurations have been done for the issued RAINBOW ID.	
	If BCM usage configurations have not been done for the issued RAINBOW ID.	Procedures are carried out at a Research Office desk. <b>[Before business trip]</b> Ritsumeikan University Statement of Travel Expenses [for faculty holding two posts (part-time lecturers, teaching instructors, visiting professors) / adjunct administrative staff] [Research Division Form 0103-01_e] <b>[After business trip]</b> Domestic/Overseas Travel Report (Expense Report) [Research Division Form 0103-03-1_e]
Visiting faculty, visiting cooperating faculty (senior research fellow, visiting senior researcher, visiting scholar, project researcher), this University's college/graduate student, trainee, research student, other university's college/graduate student, other persons outside the university	A RAINBOW ID has not been issued (including those with no application submitted).	Procedures are carried out at a Research Office desk. <b>[Before business trip]</b> Ritsumeikan University Statement of Travel Expenses [for students and persons outside the University] [Research Division Form 0103-02_e] <b>[After business trip]</b> Domestic/Overseas Travel Report (Expense Report) [Research Division Form 0103-03-1_e]

Graduate students can use the "Master's Degree Program Student Academic Conference Scholarship", the "Doctoral Degree Program Student Academic Conference Scholarship", and the like provided by the RARA Office to spend travel expenses by reducing their scholarship amount.

### 4.4.1 Flow of Procedures for Business Trips

The flow of procedures for domestic and overseas business trips for researchers and research collaborators is shown below. There are two types of procedures: "procedures that are performed on BCM" and "procedures that are not performed on BCM". Refer to the applicable type when performing the procedures ("[Procedures, submission destination](#)" on [P.85](#)).



**What should I do?**

- When using air travel ([P.87](#))
- When expenses necessary for research activities incurred during business trip ([P.88](#))
- For business trips involving long-term stays exceeding three months ([P.89](#))
- To cancel a business trip ([P.89](#))

## 4.4.2 Required Procedures and Documents

### (1) [Before beginning business trip] Application for business trip (required)

Follow the procedures below to apply for a business trip.

Procedures	
Procedures that are performed on BCM	Complete the application procedure from the BCM menu [Business Trip Application]. In addition, attach "materials that confirm the destination, schedule, content of business, and other details of the business trip plan" as electronic data on BCM.
Procedures that are not performed on BCM	<p>Prepare a "Ritsumeikan University Statement of Travel Expenses" and submit it to the office contact person for budget management by e-mail together with "materials that confirm the destination, schedule, content of business, and other details of the business trip plan".</p> <p><b>* About the "Ritsumeikan University Statement of Travel Expenses"</b> The form differs depending on your position. ➡ See "<a href="#">Procedures, submission destination</a>" on <a href="#">P.85</a>, and use the appropriate form.</p>

#### What should I do?

##### When a Business Trip Request Form is required

If it is necessary to submit a Business Trip Request Form to your affiliated institution, check if your institution has a prescribed format and then contact the office contact person for budget management. Furthermore, if you are regularly employed at an institution other than this University, fill in the specified sections of a "Ritsumeikan University Statement of Travel Expenses [for faculty holding two posts (part-time lecturers, teaching lecturers, visiting professors) / adjunct administrative staff] [Research Division Form 0103-01\_e]", and if you are a person outside the University, fill in the specified sections of a "Ritsumeikan University Statement of Travel Expenses [for students and persons outside the university] [Research Division Form 0103-02\_e]".

#### Reference

##### Business trips during an Academic Development Leave period

As for travel requisition, if a business trip is taken directly from where one is staying for a specified research project, submit an application via BCM. If you are temporarily returning to Japan for personal reasons, prepare an "Academic Development Leave Change, Business Trip, or Temporary Return Notification" and submit it to the appropriate department via SmartDB.

### When using air travel

Submitted documents	Remarks
Invoice (or receipt)	As the actual cost will be paid, please use payment by invoice wherever possible.
Document that allows verification of flight information such as departure date, route, flight number, class, surcharges, taxes/imposts, etc.	Example: Itinerary, etc.

- In order to confirm the overall schedule of an overseas business trip, please submit before the trip if possible. (If you wish to be paid accommodation expenses, daily allowances in advance, submit at least one month prior to departure.)
- As a general rule, even if the travel expenses/accommodation expenses (included those with a request to a travel company) exceed 100,000 yen, the researcher will have to make the arrangements (place the order), and payment will be sent later from the University to the travel agency, etc., based on an invoice. However, if the price for chartering a bus or taxi exceeds 100,000 yen, the order must be placed by the Executive Office. Personal reimbursed payments involve a variety of problems, including the risk of collusive relationships with certain suppliers. On that basis, when using a travel agency that requires advance payment for issuing a plane ticket, submit an invoice to the Executive Office at least one month prior to departure as a guide. Please be aware that if the invoice is submitted less than one month prior to departure, the University may not be able to pay in advance.

### Payments for expenses necessary for research activities incurred during a business trip

If necessary expenses other than travel expenses are incurred during a business trip, please have these reimbursed separately from the travel expenses. If attaching documentary evidence for the attendance fees for academic conferences or the like as business trip evidence, please do so indicating that it is attached as business trip evidence to avoid duplicated payment.

Expense category	Explanation
Expenses reimbursed as business trip travel expenses	Taxi fares, car rental fees (possible to pay gasoline expenses, expressway tolls, etc., when using a rental car), and other transportation expenses, accommodation expenses, and other such expenses paid by reimbursed payment where the actual amount can be reimbursed.
Expenses reimbursed as expenses separate from business trip travel expenses	Attendance fees for academic conferences, workshops, etc., entry/exit visa acquisition fees, fees for immunization required to enter the country, admission fees for local libraries and museums, copy fees, material purchase charges, etc., fees for proceedings purchased at academic conferences and workshops, and the like. If reimbursing actual expenses for air ticket fees, rental car fees, other transportation expenses, or accommodation expenses, and making a payment directly to the supplier via an invoice.

## **Handling of business trips involving long-term stays exceeding three months**

The findings from the Operations Auditing Office in AY 2021 included stronger demand for ensuring the appropriateness and suitability for the use of research funds regarding business trips involving long-term stays. Therefore, we have revised the operation method for business trips involving long-term stays exceeding three months.

For business trips longer than 3 months, please contact the office contact person for budget management for more information about the relevant procedures.

<b>Period</b>	<b>Procedures</b>
Before beginning business trip	Carry out a procedure separate from the business trip application in order to check the purpose of the business trip involving a long stay, business trip period, research method and the like, as well as the scope of travel expenses to be paid.
During business trip (during stay)	As a progress report, submit weekly "travel reports" and "business trip evidence" (in general, in units of one month). * The "travel reports" and "business trip evidence" that are normally in daily units do not need to be submitted. However, tests, audits, and the like may require confirmation of the actual state of research activities during your stay, including daily business trip evidence.
After completing business trip	Submit the "travel report (long-term stay)" and clarify the achievements, results, and the like of the research activities during your stay. * The Research Division Forms to be used in the above procedures are not listed in this Guidebook. Please consult with the office contact person for budget management in advance. * For long-term overseas travel due to academic development leave, an academic development system in the University, please submit the forms prescribed for that system.

- \* Three months is a rough indication, and we may request that the business traveler carry out the same operation even in cases less than 3 months.

## **Cancellation of business trip**

If the cancellation of a business trip is unavoidable, use the following procedures.

<b>Procedures</b>	
Procedures that are performed on BCM	Complete the procedure from the BCM menu [Travel Report]. From the <<List of Documents>> screen in travel requisition, click on the [Awaiting Travel Report] tab, and select [Cancel] under [Application Category] for the relevant business trip item.
Procedures that are not performed on BCM	Select "I have canceled the following business trip and would like to report it" on the "Domestic/International Travel Report (Expense Report)" form, complete the form, and submit it via e-mail to the office contact person for budget management.

If reimbursement or reversal of expenses is necessary due to the cancellation of a business trip, perform the necessary procedures after consulting with the office contact person for budget management.

### **(2) [After business trip] Business trip report (required)**

Complete the following business trip report procedures within one week of your return.

- \* If there is a change to the business destination or the like, make revisions and then submit the report.
- \* For research funds that established different standards for the payment of travel expenses, evidence of business trips to be submitted, or the like in the rules of a project originator, those rules shall be given priority. For example, for some governmental public projects, you may be required to submit the air ticket stub (or the equivalent) or boarding certificate.

Procedures	
Procedures that are performed on BCM	Complete the procedure from the BCM menu [Travel Report]. Fill in the necessary information in the [Travel Report] section of [Travel Requisition]. In addition, please attach "evidence of business trip for each day of business" as electronic data on BCM.
Procedures that are not performed on BCM	Prepare the "Domestic/International Travel Report (Expense Report)" and submit it via e-mail to the office contact person for budget management with "evidence of business trip for each day of business" attached. If a business trip lasts 8 days or longer, submit a "Domestic/Overseas Travel Report (Expense Report) [Part 2] [Research Division Form 0103-03-2_e]" as well.

- Clearly indicate the suitability of using the budget in question as a resource for each business purpose, stating each day's business contents based on its relevance for the spending budget.

Business content	Example of business trip evidence materials	Example description of business content
Attendance to an academic conference for announcing research achievements or gathering information	Materials from the given day, attendance certificate	Morning: I participated in the **** academic conference, **** subcommittee and reported research achievements on the theme of **** impacting ****. Through a Q&A session and exchange of opinions with researchers familiar with the presentation contents, I could further deepen my knowledge. Afternoon: I attended a lecture on **** at the **** subcommittee and gathered information on the latest research methods and academic trends regarding ****.
Research discussions	On-site picture Interview/Lodging Certificate [Research Division Form 0103-04_e]	I visited Professor ****, my research partner, and Professor ****, our research representative, and shared my research progress and issues. It was an opportunity to reconsider our research plan for the future. The discussion documents are highly classified at the current time so I will refrain from submitting them, but I will submit a picture that I took on-site at that university.
Information gathering	Admission ticket Receipt for document copy fees Materials acquired on-site	I gathered information and made copies of documents at ****. I acquired documents that can only be viewed/acquired at that library, which was an opportunity essential for my research activities in the future.
Field work	On-site picture Questionnaire survey materials Survey memo	I carried out field work regarding **** of the **** period. Specifically, I narrowed down my survey to looking at ****. I held interview investigations and questionnaire surveys with the chief Shinto priest and other related parties about the history and lifestyles of people at that time, and also made copies of historical documents and materials that can only be viewed on-site. I am submitting part of the materials and survey memos used in the interview investigations and questionnaire surveys as business trip evidence.

## Chapter 5 Personnel Costs and Remunerations

This chapter explains the procedures for personnel costs and remunerations involved in research, specifically those involved in the employment of hourly-based employment staff and compensation and honorarium/remuneration. For details on the employment of research staff, refer to the application procedures listed on the Faculty Portal.

### Structure of this chapter

This chapter is structured as follows to explain the procedures for requesting various research-related operations.

#### 5.1 Research Cooperation involving Consideration for Labor (⇒P.92)

This section summarizes the basic knowledge and precautions necessary to request operation involved in research. Before referring to the specific procedures in 5.2 and 5.3, review the following information.

- Difference between salary and compensation or honorarium/remuneration
- Concept of "Employment" or "Non-employment"
- Restrictions on employment
- Requesting research cooperation from foreigners
- Tax withholding, etc.

#### 5.2 Research Cooperation Based on Employment (Salary) (⇒P.97)

This section explains the procedures for requesting research cooperation based on an employment relationship (payment of salary).

When requesting operation that requires specialized knowledge, skills, etc.

**Employment as adjunct research staff**

If requesting work necessary for executing research activities

Hourly-based employment staff

**Student working part time**

**Adjunct administrative staff member (Research assistance)  
Adjunct administrative staff member (Faculty secretary)**

#### 5.3 Research Cooperation Based on Matters Besides Employment (Compensation and Honorarium/Remuneration) ⇒P.111)

This section explains the procedures for requesting research cooperation without an employment relationship (payment of compensation or honorarium/remuneration).

When subcontracting to an individual

**Payment for deliverables**

If inviting a lecturer, etc.

**Lectures, provision of specialized knowledge**

If requesting cooperation in experiment/questionnaire, etc.

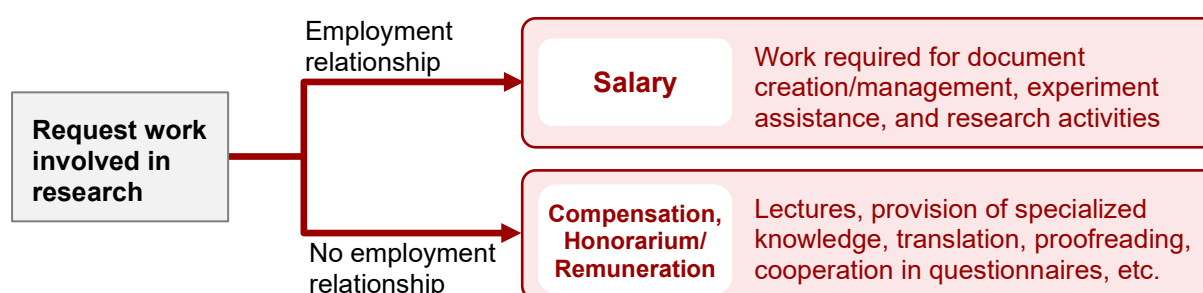
**Liability relief for research cooperation**

## 5.1 Research Cooperation involving Consideration for Labor

### 5.1.1 Difference between "Salary" and "Compensation or Honorarium/Remuneration"

Consideration for labor is classified as either "salary" or "compensation or honorarium/remuneration", depending on whether the labor is based on an employment relationship.

Payments to a person with an employment relationship are "salary", while payments to a person without an employment relationship are "compensation or honorarium/remuneration". Payment for pieceworks or deliverables, compensation for providing specialized knowledge, rewards for participating in experiments, etc., and other such "cases that do not correspond to employment" are paid as compensation or honorarium/remuneration.



### Concept of "employment" or "non-employment"

Whether labor is categorized as employment or non-employment is determined on whether it is "labor under instructions and supervision". If, due to the nature of the work, it is difficult to determine whether it is employment or subcontract, take into overall consideration the four elements shown in the table below. If, in addition to the labor being performed under instructions and supervision, the consideration for the labor is calculated based on an hourly wage, the element strengthens the employment relationship.

Determination elements	Employment	Other than employment
<b>1. Presence of freedom to refuse instructions or indications related to work requests and performance of professional duties</b> Having freedom of refusal does not mean that labor is provided in subordination to someone else. Therefore, such freedom can be an important element that means there is no supervisor-employee relationship.	There is no freedom of refusal.	There is freedom of refusal.
<b>2. Presence of instructions and supervision in the course of performing professional duties</b> Receiving of specific instructions and orders regarding the contents of professional duties and execution procedures is an important element for determining that there is a supervisor-employee relationship. The giving of simple suggestions does not constitute a supervisor-employee relationship.	Instructions and supervision are received.	Instructions and supervision are not received.
<b>3. Specification of workplace, actual time worked (presence of restrictions)</b> The specification of a workplace and actual hours worked, and their corresponding management are important elements for determining that there is a supervisor-employee relationship.	Workplace and times are indicated.	Workplace and times are not indicated.

Determination elements	Employment	Other than employment
<p><b>4. Whether it is permitted to provide work to another person in place of the person in question (presence of substitutability)</b>            If it is not allowable to provide work to another person in place of the person in question, and if it is not allowable to use an assistant according to the judgment of the person in question him/herself, they can be important elements for determining that there is supervisor-employee relationship.</p>	Substitution of another person is not permitted.	Substitution of another person is permitted.

### Examples of an employment relationship (salary)

All cases assume that the researcher shall carry out instructions and supervision and perform work management.

- Assistance work in research such as collecting documents or data and assisting experiments
- Document creation, data input work
- Assistance work for events

### Examples of no employment relationship (honorarium/remuneration)

All cases assume that the researcher shall not (cannot) carry out instructions and supervision or perform work management.

- Operation involving deliverables (Examples: translation or proofreading in foreign languages, tape transcription, etc.)
- Work involving lectures or specialized instruction, advice, or the like  
 E.g.: Inviting a researcher or the like as a guest speaker, panelist, commentator, reporter, or the like for a lecture meeting, symposium, or the like, requesting research cooperation including specialized instruction or advice, or the like, interpreting for an interview investigation, similar activity, or the like
- Experiment participants in clinical research, questionnaire / interview investigations

Furthermore, personnel costs and honorarium/remuneration cannot be paid in the following cases:

- A researcher (representative or partner) pays an honorarium/remuneration to himself/herself.
- A representative pays an honorarium/remuneration to a partner in the same research project, or a partner allotted a share of the grant-in-aid pays an honorarium/remuneration to a representative or partner of the same research project.

#### Note!

Even aside from the above cases, it is difficult to imagine circumstances where an honorarium/remuneration or the like would be paid to a faculty/administrative staff member of this University. If you are considering such payment, be sure to consult the office contact person for budget management in advance.

### 5.1.2 Restrictions on Employment (Cases where it is not Possible to Give Employment)

It may not be possible to employ persons in cases of examples 1 to 3 below.

If you are unsure whether employment is permitted or not, please inquire with the office contact person for budget management.

#### Example 1: Persons already employed by another university, company or other organization

Persons already employed by another university, company or other organization are limited according to the employment contract, Work Regulations and similar conditions of their current employer. Be sure to have the person to be employed confirm such conditions with his/her current employer beforehand as there are many cases where persons who are employed as full-time employees are not permitted to hold dual employment.

#### Example 2: Persons holding a Research Fellowship for Young Scientists from the Japan Society for the Promotion of Science

Persons holding a Research Fellowship for Young Scientists from the Japan Society for the Promotion of Science can receive compensation for labor or the like. However, in such a case, all the following items from 1 to 3 must be satisfied.

1. The execution of research for the research fellow's research project is not impeded.
2. The research fellow does not take a full-time position or the equivalent.
3. Before beginning work, the research fellow reports the content of the "Report for Received Compensation" (Specified Format) to the host researcher, the host researcher confirms that items 1 and 2 are met.

#### Reference

For details, check the "Conditions and Procedures Guidebook" distributed to research fellows at the time of employment.

 [https://www.jsps.go.jp/j-pd/pd\\_tebiki.html](https://www.jsps.go.jp/j-pd/pd_tebiki.html)

If you have any questions, please inquire with the Japan Society for the Promotion of Science or the RARA Office.

#### Example 3: Senior researchers and researchers at this University

Senior researchers and researchers at this University cannot be employed as it would constitute duplicate employment at this University

### 5.1.3 Points to Keep in Mind when Requesting Research Cooperation from Foreigners

#### Confirmation of work restrictions and obtaining permission to engage in activities other than those permitted under the status of residence


Foreigners who do not possess a visa status that permits employment cannot be employed as doing so constitutes illegal employment. Therefore, when employing a foreigner, it is necessary to check whether that person has been granted a visa status and residence period enabling work.

If that person has a visa status for which work is not permitted, he/she must obtain permission to engage in an activity other than that permitted by the status of residence previously granted or change to a visa status that permits performing work. Consult with the immigration office with jurisdiction over the area where the foreigner resides for information about procedures for applying for permission to engage in an activity other than that permitted by the status of residence previously granted.

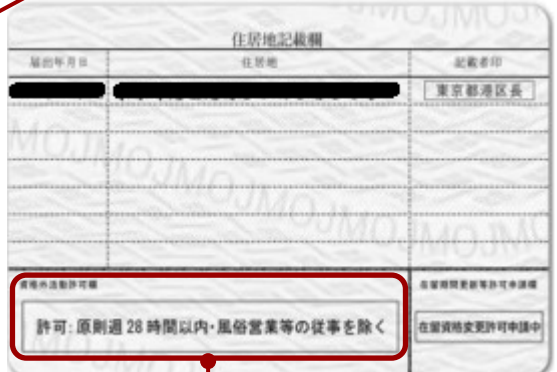
**Residence card**

**Work restrictions**  
 The following statuses are possible: "Not permitted to work," "Only permitted to engage in employment activities as specified by the letter of designation," and "No work restrictions."

(Front)



(Reverse)



**Visa Status**  
The visa status is shown here.

**Residence Period**  
Make sure that the residence period is such that you are permitted to work.

**Permission to engage in an activity other than that permitted by the status of residence**  
 There is also "Permitted: Activities within scope listed on the Permit to Engage in an Activity Other Than That Permitted By the Status of Residence Previously Granted". In such a case, check the Permit to Engage in an Activity Other Than That Permitted By the Status of Residence Previously Granted.

Visa status	Permission to work
Study abroad, family stay, short-term stay, cultural activities, training, etc.	Not permitted to work. (Permission to engage in an activity other than that permitted by the status of residence is required in order to work.) * See the points listed below.
Engineering, humanities, international services, teaching, research, education, skills, etc.	Permitted to work within the scope stipulated by their status, such as an engineer in mechanical engineering, a language instructor, or an interpreter.
Permanent resident, spouse or child of Japanese national, spouse or child of permanent resident, long-term resident, special permanent resident	No work restrictions

- Point**
- International students enrolled at this University do not need to obtain permission to engage in an activity other than that permitted by the status of residence previously granted if they engage in work duties that supplement their education or research at this University (such as TA or RA work duties, or work of a similar nature).
  - Permission to engage in an activity other than that permitted by the status of residence previously granted is necessary if employing an international student of another university at this University. Furthermore, permission to engage in an activity other than that permitted by the status of residence previously granted is also required for visa status of "Cultural Activities", "Dependent", and "Trainee".

- Note!**
- Keep in mind that you cannot request the employee perform certain kinds of work, even if their visa status permits work.
  - However, be sure to check with the individual as students receiving a scholarship might be prohibited from engaging in such part-time work by the provisions of their scholarship regardless of attending this or other universities.

The amount of time permitted for activities outside the scope of "Study Abroad" visa status is limited to working 28 hours or less per week and eight hours or less per day (40 hours or less per week) during long-term university vacation periods.

- \* Please be aware that you must employ and manage employees in accordance with the restrictions on the employee's work conditions as well as laws and other systems.

### **Submission of residence card (photocopy of front and back)**

If employing a foreigner, the employer is obligated to report the foreigner's name, visa status/period and similar information to Hello Work (Revised Employment Countermeasures Act, enacted on October 1, 2007). For this reason, it is necessary to submit copies of the residence card.

Furthermore, international students enrolled at this University do not need to obtain permission to engage in an activity other than that permitted by the status of residence previously granted if they engage in work duties that supplement their education or research at this University (such as TA or RA work duties, or work of a similar nature). But they will need to submit a copy of their residence card in such cases.

## **5.1.4 Tax Withholding**

### **What is tax withholding?**

Tax withholding refers to the system in which a business paying salary, compensation, or the like subtracts and pays the relevant tax, such as income tax, from the said salary, compensation, etc. The tax withheld is called "withholding tax", and it is paid by the 10th of the month following the month in which the applicable salary, compensation, or the like was paid. If the amount of withholding tax is incorrect, the payment of delinquency tax or additional tax may be required by the Tax Office. Therefore, this University must strive for accurate tax withholding.

### **Concept of the tax withholding amount**

The table below describes the treatment of withholding tax for salaries and for compensation, honorarium/remuneration.

<b>Category</b>	<b>Handling of tax withholding</b>
For salary	As salaries for part-time work and the like are subject to tax as income, tax withholding is required. The amount of withholding tax is determined in accordance with the tax table category of the "Tax Amount Table". For details, refer to below link. ⇒ <a href="#">"5.2.3 Tax Withholding in Salary" on P.108</a>
For compensation, honorarium/remuneration	Withholding tax may or may not be required. For residents, this is determined by whether the work contents correspond to Art. 204 of the Income Tax Act. For non-residents*, this is decided by the location where the work is performed and the content of the work. For specific spending examples, refer to the following section. ⇒ <a href="#">"5.3.4(3) Examples of spending that differ depending on handling of withholding tax" on P.123</a>

- \* Persons who have stayed in Japan for a period of 183 days or less during a year or a continuous 12-month period are considered to be non-residents for tax purposes.

## 5.2 Research Cooperation Based on Employment (Salary)

### 5.2.1 Employment Classifications of Human Resources

If employing human resources involved in research, the employment classification and procedures vary depending on the work goal, period, and other conditions.

#### Hire Human Resources Involved in Research

##### Appointed as adjunct research staff

Engage in work requiring specialized knowledge, technical skills, or the like for research support for a research project or the like carried out by a research organization.

Conditions	Employment classification	Major documents to be submitted
Not a student	Assistant researcher	<ul style="list-style-type: none"> <li>● Assistant Researcher Employment Application Form</li> <li>● Assistant Researcher Fund Plan</li> <li>● Resume</li> </ul>
For students	Research assistant	<ul style="list-style-type: none"> <li>● Research Assistant Employment Application Form</li> <li>● Research Assistant Fund Plan</li> <li>● Resume</li> </ul>

##### Employment procedures

Please refer to the application procedures listed on the Faculty Portal.

##### Employed as hourly-based employment staff

Personnel are hired on an hourly basis to request work necessary for executing research activities. There are three employment categories for hourly-based employment staff, depending on whether or not they are enrolled at a university and the content of their work (research assistance, faculty secretary). There are different procedures for each category.

Conditions	Employment classification	Major documents to be submitted
If enrolled at this University or APU	Student working part time	<ul style="list-style-type: none"> <li>● Notification of Working Conditions (Students Working Part Time)</li> </ul>
If not enrolled at this University or APU	Adjunct administrative staff member (Research assistance)	<p><b>&lt;For employment for less than 6 months&gt;</b></p> <ul style="list-style-type: none"> <li>● Notification of Working Conditions (Adjunct Administrative Staff)</li> </ul> <p><b>&lt;For employment of 6 months or more&gt;</b></p> <ul style="list-style-type: none"> <li>● Adjunct Administrative Staff Member (Research Assistance, Faculty Secretary) Employment Application Form</li> </ul>
	Adjunct administrative staff member (Faculty secretary)	<ul style="list-style-type: none"> <li>● Adjunct Administrative Staff Member (Research Assistance, Faculty Secretary) Employment Application Form</li> </ul>

##### Employment procedures

Employment procedures are explained in this Guidebook. For the procedures, refer to "[5.2.2 Employment Procedures for Hourly-based Employment Staff](#)" on [P.99](#).

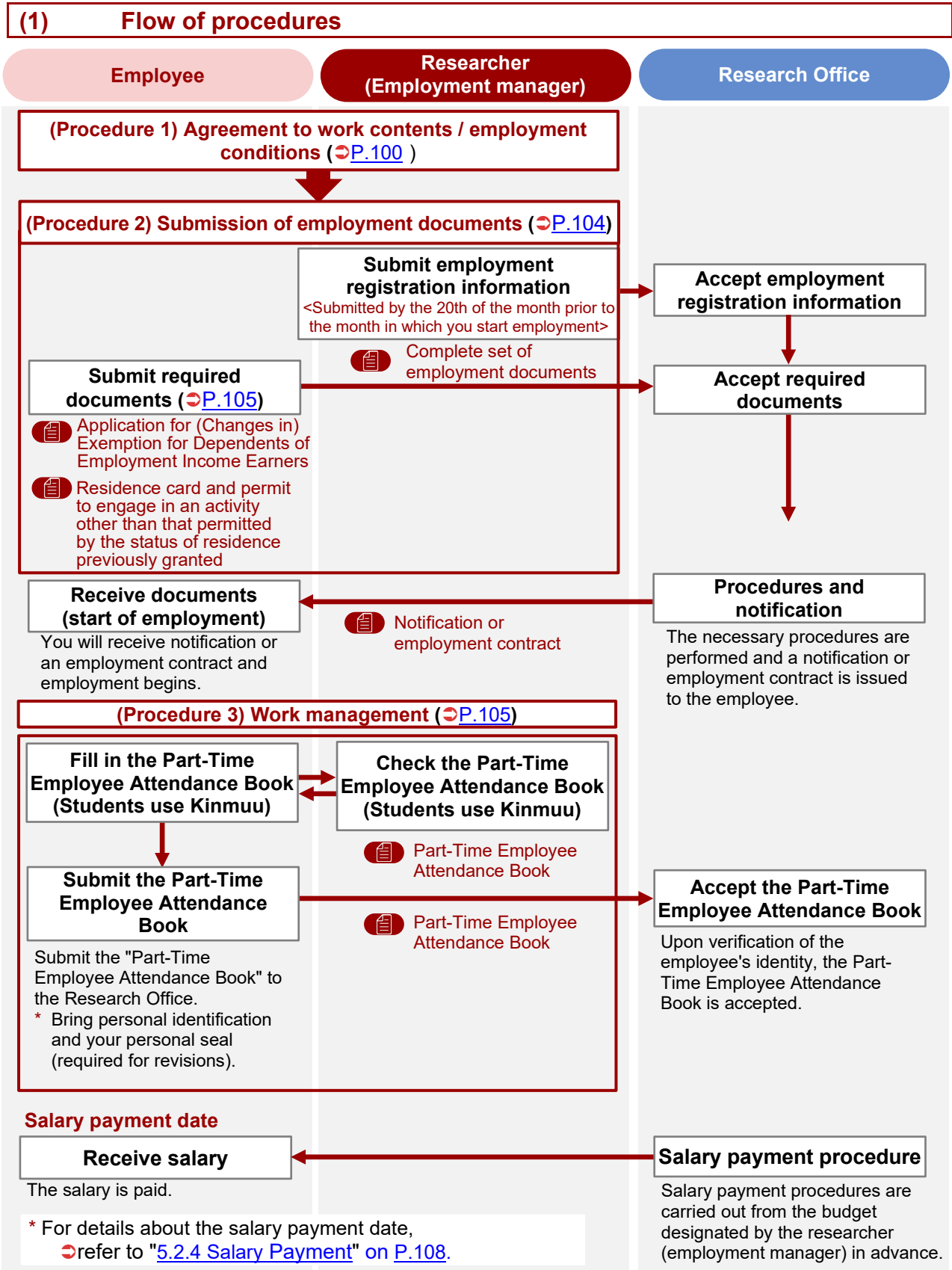
**Point** 

**If you possess external funds or the like, you can also employ research-related faculty members and administrative staff (with a monthly salary).**

**For details, see the Division of Research website or consult the affiliated Research Office.**

## 5.2.2 Employment Procedures for Hourly-based Employment Staff

Researchers (employment managers) may use the following procedures to hire hourly-based employment staff (students working part-time and adjunct administrative staff members (research assistants or faculty secretaries)) to perform work necessary for executing research activities.



**(2) Procedures****Procedure 1 Agreement to work contents / employment condition**

Both the researcher (employment manager) and the person to be employed (employee) confirm and agree on the work contents and employment conditions (hourly wage, employment period, etc.).

**Note!****Points to keep in mind for employment by the Notification of Working Conditions**

- If the working hours and days are not fixed, the employment period should be less than six months. Also, please use a separate shift chart or the like to establish the working days and hours for employment. The Executive Office may request that you submit shift charts and the like for audits, tests, and the like.
- Also, if the work is completed and the contract is to be terminated during the employment period, give notice to the staff member by one month before the termination date.

Separate types of the "Notification of Working Conditions" will be prepared for "① Students working part time," "② Adjunct administrative staff members (research assistance)," and "③ Adjunct administrative staff members (faculty secretaries)" as follows.

① For student working part time

Create a separate "Notification of Working Conditions (Students Working Part Time)" for each position, and for each research fund that is source of employment.

<b>Applicable parties</b>	Persons enrolled at this University or APU (college/graduate student)																	
<b>Employment period</b>	<p>Period in which work is actually done (less than six months, applications made separately for spring and fall semesters)</p> <ul style="list-style-type: none"> <li>* For students working part time, please limit the actual work times to periods when the students do not have lectures or the like, in order to give priority to schoolwork. Also, regardless of the source of employment, please submit applications for less than six months, separately for spring and fall semesters.</li> </ul> <p>Example: If employed starting September 26, the maximum length is until March 24 of the following year.</p> <ul style="list-style-type: none"> <li>* Create a period of non-employment between each period of employment.</li> <li>* Please consult in advance for part-time employment spanning the spring and fall semesters during summer break or if you want to employ a student who is currently on leave to work part time.</li> </ul>																	
<b>Working hours</b>	Actual amount of time worked within 28 hours per week (within 8 hours per day) (actual amount of time worked within 40 hours during extended breaks)																	
<b>Salary</b>	<p>The following values will be set as the standard amount. * For details, see "<a href="#">Points to keep in mind</a>" on <a href="#">P.103</a>.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 60%;">Category</th> <th style="width: 25%;">Rate standard (per hour)</th> </tr> </thead> <tbody> <tr> <td rowspan="6" style="vertical-align: top;">Part-time research assistance</td> <td>College student, college graduate, etc.</td> <td>1,200 yen</td> </tr> <tr> <td>Student or graduate of the first semester of a doctoral program (including students in a master's program or up to the second year in an integrated doctoral program)</td> <td>1,350 yen</td> </tr> <tr> <td>Student, graduate, or person who completed course without acquiring a degree in the second semester of a doctoral program (including 4-year doctoral programs or the 3rd year and later in an integrated doctoral program)</td> <td>1,600 yen</td> </tr> <tr> <td>Specialized work done with the qualifications of a nurse</td> <td>1,950 yen</td> </tr> <tr> <td>Specialized work such as counseling done with the qualifications of a clinical psychologist</td> <td>4,000 yen</td> </tr> <tr> <td>Part-time research administrative assistance</td> <td>1,200 yen</td> </tr> </tbody> </table>			Category	Rate standard (per hour)	Part-time research assistance	College student, college graduate, etc.	1,200 yen	Student or graduate of the first semester of a doctoral program (including students in a master's program or up to the second year in an integrated doctoral program)	1,350 yen	Student, graduate, or person who completed course without acquiring a degree in the second semester of a doctoral program (including 4-year doctoral programs or the 3rd year and later in an integrated doctoral program)	1,600 yen	Specialized work done with the qualifications of a nurse	1,950 yen	Specialized work such as counseling done with the qualifications of a clinical psychologist	4,000 yen	Part-time research administrative assistance	1,200 yen
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<b>Transportation expenses</b>	<ul style="list-style-type: none"> <li>● Work on campus of affiliation: Cannot be paid</li> <li>● Work outside campus of affiliation: Can be paid Submitted document: Part-time Commuting Transportation Expense Claim Sheet (Research Division Form 0104-07_e)</li> <li>● Work outside main workplace (business trip): Can be paid Submitted documents <ul style="list-style-type: none"> <li>➢ Before travel: Ritsumeikan University Statement of Travel Expenses (for students and persons outside the University) (Research Division Form 0103-02_e)</li> <li>➢ After travel: Domestic/Overseas Travel Report (Expense Report) (Research Division Form 0103-03-1_e, 0103-03-2_e)</li> </ul> </li> </ul>																	

## ② For adjunct administrative staff member (research assistance)

Create a separate "Notification of Working Conditions (Adjunct Administrative Staff)" for each research fund that is the source of employment, and submit these each time a person is employed.

If the employment period is six months or more, create an employment application for each employee. The employee is granted annual paid vacation days. If there are any changes to the work conditions, budget to be used, or the like, promptly submit an application for the change.

<b>Applicable parties</b>	Persons not enrolled at this University or APU																
<b>Employment period</b>	Period in which work is actually done (from April 1 to March 31 of the following year at the longest)																
<b>Working hours</b>	Actual amount of time worked within 40 hours per week (within 8 hours per day)																
<b>Salary</b>	The following values will be set as the standard amount. * For details, see " <a href="#">Points to keep in mind</a> " on <a href="#">P.103</a> .																
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### ③ For adjunct administrative staff member (faculty secretary)

The source of employment is limited to research environment enhancement funds, management fund of carried-over research funds, and private-sector accepted research funds.

If the employment period is six months or more, create an employment application for each employee. The employee is granted annual paid vacation days. If there are any changes to the work conditions, budget to be used, or the like, promptly submit an application for the change.

<b>Applicable parties</b>	Persons not enrolled at this University or APU																	
<b>Employment period</b>	Period in which work is actually done (from April 1 to March 31 of the following year at the longest) * Persons employed before the end of AY 2015 are subject to transitional measures.																	
<b>Working hours</b>	Actual amount of time worked within 40 hours per week (within 8 hours per day)																	
<b>Salary</b>	The following values will be set as the standard amount. * For details, see " <a href="#">Points to keep in mind</a> " on <a href="#">P.103</a> .																	
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### Points to keep in mind

#### 1. Relationship between hourly rates and minimum wage

- The salary can be set at the discretion of the researcher with the hourly rates listed above as a standard. However, an amount that is less than the minimum wages stipulated by the Ministry of Health, Labour and Welfare cannot be specified. The minimum wages vary depending on the prefecture. Refer to the website of the Ministry of Health, Labour and Welfare for details. Also note that the minimum wage is revised every year.

- The minimum wage for the place of work specified as the "main workplace" is applied. If this minimum wage is above the hourly rates listed above, this minimum wage for the place of work shall be considered the hourly rate when calculating the salary. If you have any questions about minimum wages, consult with the office contact person for budget management.
- If working at a location other than the "main workplace" (for business trips), the salary is calculated using the hourly rate set in advance in the Notification of Working Conditions or the like. For cases where the employee's actual place of work is in a prefecture where the Ritsumeikan Trust does not have an office, such as for telecommuting, please consult with the office contact person for budget management.

## 2. Payment of transportation expenses

- If it is clear that the main workplace is in a specific location off-campus and it is natural to pay commuting transportation expenses considering the number of work days and the like, a separate decision may be made. For details, consult with the office contact person for budget management.
- Commuting transportation expenses to the corresponding campus cannot be paid on days on which a part-time lecturer / teaching lecturer is working.

## Procedure 2 Submission of employment documents

### Documents submitted by researchers (employment managers)

Researchers (employment managers) must prepare the following employment documents and complete the procedures by the 20th of the month prior to the month in which employment begins. (Separate documents may need to be submitted depending on the employee.)

Employment classification (hourly-based employment staff)	Submitted documents (Major documents to be submitted)
Student working part time	<ul style="list-style-type: none"> <li>● Notification of Working Conditions (Students Working Part Time)</li> </ul>
Adjunct administrative staff member (Research assistance, faculty secretary)	<p><b>&lt;For employment for less than 6 months&gt;</b></p> <ul style="list-style-type: none"> <li>● Notification of Working Conditions (Adjunct Administrative Staff)</li> </ul> <p><b>&lt;For employment of 6 months or more&gt;</b></p> <ul style="list-style-type: none"> <li>● Employment Application Form</li> </ul>

Procedures	
Students working part time (Persons enrolled at this University or APU)	Complete the procedure from the BCM menu [Employment Application]. Attach the submitted documents (employment documents) as electronic data.
Adjunct administrative staff (persons not enrolled at this University or APU)	Complete the documents to be submitted (employment documents) and submit them to the office contact person for budget management.

## Documents submitted by the employee

Have the employee personally submit the following documents directly to the Research Office, as required.

This does not need to be submitted if the employment period is within two months.

Submitted documents	Explanation
Application for (Changes in) Exemption for Dependents of Employment Income Earners	<p>Because wages for hourly-based employment staff are subject to tax as income, this University withholds the tax and pays it on behalf of employees.</p> <p>Persons employed who will work continuously for more than two months between January and December 2026 and for whom this University will be the principal source of received wages must submit an application to the Research Office.</p> <p>Download the application from the URLs below.</p> <p><a href="https://hr.support.ritsumeikai.ac.jp/hc/ja/article_attachments/31948467379737">https://hr.support.ritsumeikai.ac.jp/hc/ja/article_attachments/31948467379737</a> (Japanese version)</p> <p><a href="https://hr.support.ritsumeikai.ac.jp/hc/ja/article_attachments/31948467373593">https://hr.support.ritsumeikai.ac.jp/hc/ja/article_attachments/31948467373593</a> (English version)</p> <ul style="list-style-type: none"> <li>* For students working part time, the tax category of "Monthly Table 乙 (Otsu)" applies for withholding tax. Therefore, the said application does not need to be submitted. However, with only tax withholding and the year-end tax adjustment, differences arise in the amount of income tax that should be paid. Therefore, the individual should file a final tax return.</li> <li>* If an adjunct administrative staff member (research assistance / faculty secretary) submits this application, the tax category of "Monthly Table 甲 (Kou)" is applied for tax withholding.</li> <li>* An application cannot be submitted to two or more business offices at the same time. (If it has already been submitted at another office, tax category of Monthly Table 乙 (Otsu) is applied.)</li> </ul>
Residence card and permit to engage in an activity other than that permitted by the status of residence previously granted	<p>These must be submitted to the Research Office for foreigners, excluding special permanent residents.</p> <p>For details, check <a href="#">5.1.3 Points to Keep in Mind when Requesting Research Cooperation from Foreigners</a> on <a href="#">P.94</a>.</p>

## Procedure 3 Work management

As the work supervisor (manager) or host researcher, the researcher (employment manager) must give the employees instructions regarding their work, keep track of work conditions, and carry out appropriate management of the work.

Furthermore, the Research Office may check directly with the employee concerning the actual conditions of the work, salary payment status, and related matters.

### Note!

- If there are any changes to the work conditions for an adjunct administrative staff member (research assistance / faculty secretary) employed using an employment application form, it becomes necessary to sign a "Memorandum on Changes to the Employment Contract". Please be careful to avoid normalizing work under conditions that are different from those written in the employment contract.
- Annual paid vacation may be granted depending not only the working days and working hours, but also the employment period. Therefore, please keep track of the employee's work conditions (including factors such as whether they are employed elsewhere in the University) to employ them and manage their work appropriately.

## Work management using the "Part-Time Employee Attendance Book"

### 1. Filling in and checking the Part-Time Employee Attendance Book each work day

The work supervisor (manager) or host researcher should have the employee fill in the work performed that day and actual time worked each time he/she works in the "Part-Time Employee Attendance Book (students use Kinmuu; non-students use Research Division Form 0104-05\_e)" and then confirm the contents thereof. If there are no discrepancies, the research supervisor signs it or applies his/her seal each time, and returns it to the employee.



#### Point

Print out the "Part-Time Employee Attendance Book (Research Division Form 0104-05\_e)" and use it for work management.

\* For student part-time work, attendance is managed using Kinmuu.

### 2. Submitting the "Part-Time Employee Attendance Book"

The Part-Time Employee Attendance Book is created in monthly units, and it must be submitted in one of the following ways on the last work day of each month or no later than the first day of the following month (next following weekday if those days fall on a Saturday, Sunday, or holiday).

#### <If submitting via Kinmuu>

- The employee registers and submits their attendance via Kinmuu.
- The host researcher checks and circulates the attendance in Kinmuu.

#### <If submitting as data>

- Submitted, in principle, from the faculty member to the office contact person for budget management by e-mail attachment.
- The employee submits their attendance book listing their attendance (directly entered in an Excel file) to the host researcher by e-mail attachment.
- The host researcher checks that attendance book and submits that themselves (not by proxy) to the office contact person for budget management for the employment fund by e-mail attachment.
- For a research assistance / faculty secretary submitting to the office contact person for budget management by e-mail attachment, the work supervisor (manager) must clearly indicate, by sending an accompanying e-mail, that they have reviewed the content.

#### <If submitting directly to the Research Office>

- Bring an attendance book with the daily attendance printed or hand-written (with the faculty member's seal affixed in either case) along with personal identification, such as your student ID, and your personal seal and submit it at the counter (cannot be submitted via campus mail).

#### Submitted document

Part-Time Employee Attendance Book (Research Division Form 0104-05\_e)

If the employee is working under multiple budgets, have the employee submit the "Part-Time Employee Attendance Books" at the same time. The Research Office will check for any discrepancies (overlaps) in the working hours or excess work.



Have the employee bring the following with him/her when submitting their "Part-Time Employee Attendance Book".

Item to bring	Explanation
Personal identification	Student ID, driver's license, insurance card, or other proof of identification
Personal seal	Required when making corrections to documents

### Work conditions

#### 1. Actual time worked

The work supervisor (manager) or host researcher is responsible for making sure that the actual time worked is not excessively long.

Working hours refers to the workplace's determined starting time to ending time, and actual time worked (worked time) refers to the time actually spent engaged in work. Actual time worked is calculated in 15-minute units for each day (less than 15 minutes is rounded up).

- \* The "work supervisor (manager)" should preferably be a faculty member or an administrative staff who has an employment relationship with this University. However, they may be a researcher in a position without an employment relationship (visiting researcher, project researcher, etc.) depending on the content of their work. However, regardless of their position, sufficient consideration should be given to employment security management (work contents and hours).
- \* The "researcher in charge" must be a researcher who has an employment relationship with this University.

##### (1) Break times and holidays

In accordance with the Labor Standards Act, workers are entitled to a 45-minute break if working more than six hours in one day, and an hour break if working more than eight hours in one day, as well as one day holiday per week.

Example: Worked from 10:00 to 16:00 with a 1 hour break		
Working hours:	6 hours (starting time to ending time at the workplace)	
Actual time worked:	5 hours (Time actually spent engaged in work. <u>The break time is not counted.</u> )	

#### 2. Late-night, overtime and holiday work

In general, employees cannot be ordered to perform late-night work (work performed from between 22:00 to 5:00 of the following morning), overtime work (work where the actual time worked exceeds eight hours in one day, or 40 hours in one week), or holiday work (work every week with one-day holiday, or work every 4 weeks with four-day holiday).

The work supervisor (manager) (researcher) is responsible for making sure that work is performed as planned.

#### 3. Extra pay

Extra pay as shown in the following table must be paid if the assignment of late-night, overtime, or holiday work is unavoidable.

<b>General</b>	Overtime work	25% or more
	Late-night work	25% or more
	Holiday work	35% or more
<b>Overlapping pattern</b>	Overlapping of overtime and late-night work	50% or more
	Overlapping of holiday and late-night work	60% or more
	Overlapping of holiday and overtime work	35% or more

- \* For assistant researchers and research assistants, any working hours exceeding 7.5 hours per day is considered "overtime work".

#### 4. Annual paid vacation

If the employment period indicated in the Notification of Working Conditions or Adjunct Administrative Staff Member (Research Assistance, Faculty Secretary) Employment Application Form is six months or more, the employee is granted annual paid vacation days. Paid vacation for adjunct administrative staff members employed through funds other than public funds will be borne by the research funds.

### 5.2.3 Tax Withholding in Salary

Withholding tax on salaries is handled based on the appropriate column of the tax table category in the "Tax Amount Table" as shown below.

Category	Corresponding section of the category table of the tax table
Persons whose employment period is within two months	Column 丙 (Hei) (Daily table)
Persons to be employed who will work continuously for more than two months in the year (January to December) and for whom <b>this University will be the principal source of received wages</b>	Column 甲 (Kou) (Monthly table)
Persons to be employed who will work continuously for more than two months in the year (January to December) for whom <b>this University will not be the principal source of received wages</b>	Column 乙 (Otsu) (Monthly table)

### 5.2.4 Salary Payment

The take-home amount after taxes are withheld is transferred to the bank account indicated by the employee that is in his/her name (banks in Japan only).

<b>Payment date</b>	<ul style="list-style-type: none"> <li>● Student working part time / adjunct administrative staff member (research assistance / faculty secretary) exceeding 2 months Salary is transferred on the 25th (or next following weekday if the 25th is a Saturday, Sunday, or Holiday) of the following month of the month in which the work was performed.</li> <li>● Adjunct administrative staff member (research assistance / faculty secretary) within 2 months Closest payment date after the work is completed</li> <li>● Part-time lecturers and teaching lecturers at this University 20th of the following month (added as an allowance to the salary)</li> </ul>
<b>Issuance of payslips and withholding tax certificates</b>	This University issues a payslip (every month) and year-end tax adjustment information.

\* If the "Part-Time Employee Attendance Book" is submitted late or submitted with errors, the transfer date may be delayed until the next month.

### 5.2.5 Other (Social Insurance, Labor Insurance, Etc.)

Depending on an employee's prescribed working hours per week, employment period, and salary amount, it may be necessary to enroll in employment insurance and Private School Mutual Aid.

Regarding premiums and other costs generated by enrollment, the employee's share is deducted from his/her salary. Check the table below for the enrollment requirements for both employment insurance and Private School Mutual Aid. Note that all persons employed are enrolled in worker's accident insurance with all corresponding procedures performed and the payment of costs made by the Ritsumeikan Trust.

Student category	Employment period	Prescribed working hours per week	Salary amount*	Employment insurance	Private School Mutual Aid
College/graduate student Excluding college (or graduate) students using remote learning, night school, and part-time courses	Within 2 months	-	-	Not enrolled	Not enrolled
	More than 2 months	Less than 28.5 hours	-	Not enrolled	Not enrolled
28.5 hours or more		-	Not enrolled	Enrolled	
Not a college/graduate student (Including college (or graduate) students using remote learning, night school, and part-time courses)	Within 30 days	-	-	Not enrolled	Not enrolled
	31 days or more, within 2 months	Less than 20 hours	-	Not enrolled	Not enrolled
		20 hours or more	-	Enrolled	Not enrolled
	More than 2 months	Less than 20 hours	-	Not enrolled	Not enrolled
		20 hours or more, less than 28.5 hours	Monthly amount less than 88,000 yen	Enrolled	Not enrolled
			Monthly amount of 88,000 yen or more	Enrolled	Enrolled (Part-time worker)
28.5 hours or more	-	Enrolled	Enrolled		

\* Calculate the salary amount using the following equation.

$$\text{Salary amount} = \text{Hourly wage} \times \frac{\text{Weekly prescribed working hours}}{37.5} \times \frac{1732.5}{12}$$

**What should I do?**

**If an employee is enrolled in employment insurance or social insurance at another post outside of the University**

If employing an individual who fulfills the requirements for enrolling in employment insurance or Private School Mutual Aid and is enrolled in employment insurance or social insurance at another post outside of the University, please consult with the Human Resources Section (person in charge of Private School Mutual Aid and employment insurance).

**Using temporary staffing**

A human resources outsourcing (provider of temporary employment) company can be used instead of employment. However, as only the human resources outsourcing companies that have signed a basic transaction contract with the Trust can be used, consult with the office contact person for budget management before contacting the human resources outsourcing company.

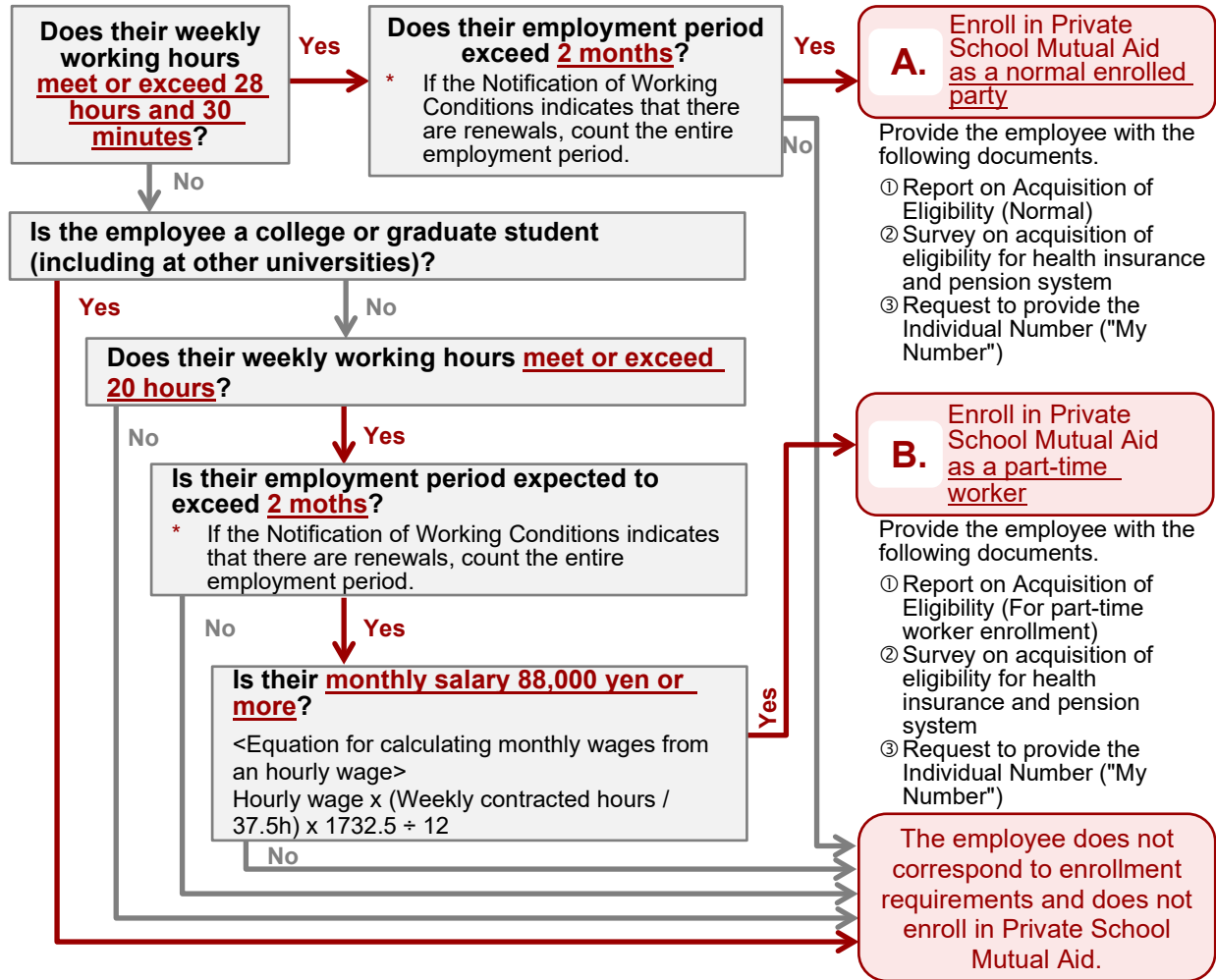
**If utilizing the buyout program**

To utilize the buyout program, you must apply in advance. For details, refer to the Ritsumeikan website.

**Flowcharts for Enrollment Requirements**

**① Social insurance (Health insurance, pension, Private School Mutual Aid)**

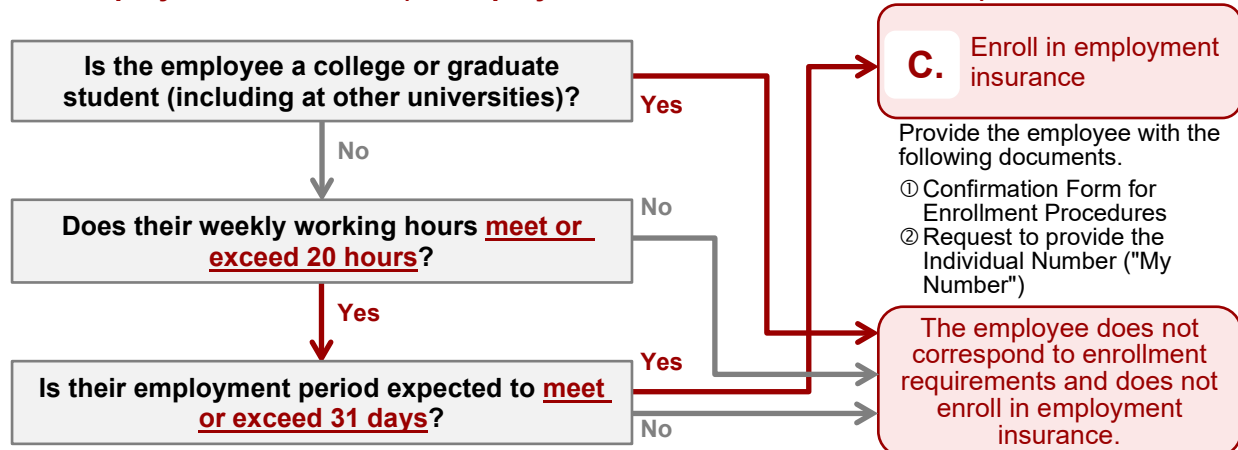
If it is clear that the employee has already formed an employment contract with another college or another budget of Ritsumeikan, check the enrollment requirement for the total working hours (**areas underlined and in red text**).



**Note!**

If the employee is enrolled in other social insurance, they lose their eligibility for their other social insurance on the same day that they enroll in Private School Mutual Aid. The employee must carry out the withdrawal procedure for their other social insurance in parallel to the procedure for enrolling in Private School Mutual Aid.

**② Employment insurance (Unemployment benefits, etc., Hello Work)**



## 5.3 Research Cooperation Based on Matters Besides Employment (Compensation and Honorarium/Remuneration)

### 5.3.1 Compensation and Honorarium/Remuneration based on Deliverables

Consideration can be paid to an individual based on deliverables provided by an individual requested to perform such piecework where the work is not (or cannot be) directly subject to instructions/supervision or management by the researcher.

#### (1) Standard amount

The standard amounts and tax categories for translation, proofreading, and tape transcription are as follows. The amounts for compensation and honorarium/remuneration for other request contents, or when the researcher wishes to pay remuneration that exceeds the rate standard amount, must be set for each project and the amount of compensation and honorarium/remuneration must be approved within the Research Division.

#### Rate standard and tax categories for translation, proofreading, and tape transcription

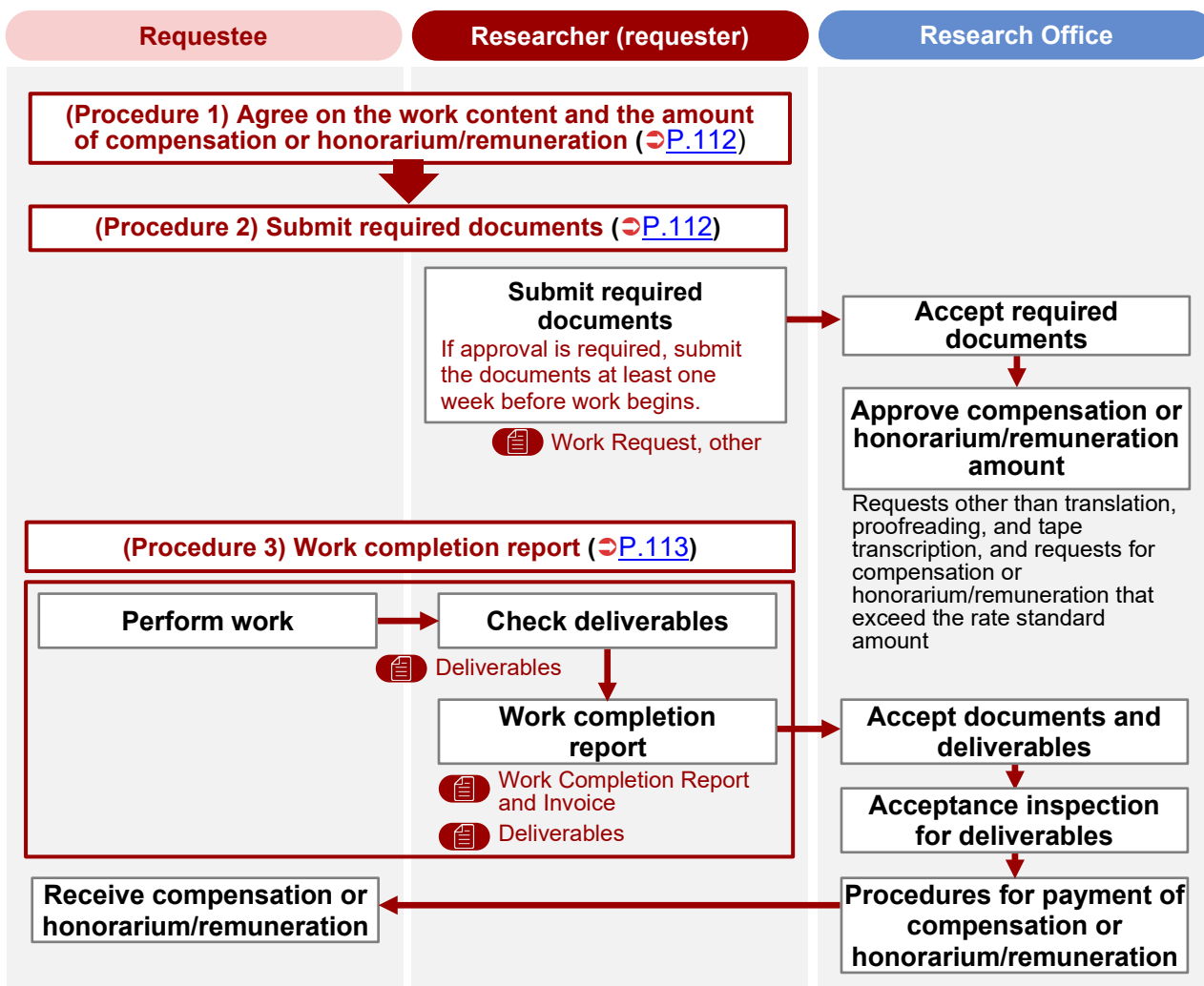
The rate standard shall be based on the amount of characters or words in the "original manuscript" used for the request (not the characters or words in the deliverables), and in general, use the amount of characters (not including spaces) for the Japanese, Chinese, and Korean languages, and the amount of words for English and other such languages.

Category	Rate standard (Amount including tax*)	Tax category
Translation from Japanese/Chinese/Korean	4,800 yen per 400 characters	With tax withholding
Translation from foreign languages other than the above	4,800 yen per 200 words	
Proofreading of texts in Chinese/Korean	2,600 yen per 600 characters	
Proofreading of texts in foreign languages other than the above	2,600 yen per 300 words	
Transcription of tapes, Japanese tapes	10,000 yen per hour of tape	Without tax withholding
Transcription of tapes, foreign language tapes	15,000 yen per hour of tape	

\* "Amount including tax" for the rate standard indicates withholding tax.

Income tax is deducted from the standard amount. For details about how to handle withholding tax, see ["5.3.4 Tax Withholding for Compensation, Honorarium/Remuneration"](#) on [P.120](#).

**(2) Flow of procedures**



**(3) Procedures**

**Procedure 1 Agree on the work content and the amount of compensation or honorarium/remuneration**

Both the researcher (requester) and the worker (requestee) confirm and agree on the work content and the amount of compensation or honorarium/remuneration.

**Procedure 2 Submit required documents**

The researcher (requester) creates and prepares the following required documents and performs the procedures.

Submitted documents	Explanation
Personalized Work Request (Deliverables, etc.) [Research Division Form 0105-01-2_e]	
Source document	Submit the source document for translation / proofreading
Copies of documents showing the visa status and period of residency such as a residence card	To be submitted when requesting cooperation from a foreign national

Procedures	
Procedures that are performed on BCM	Complete the request application procedure from the BCM menu [Request Application / Work Completion]. Attach all documents required for submission as electronic data on BCM.
Procedures that are not performed on BCM	Create, prepare, and submit the required documents such as "Personalized Work Request (Deliverables, etc.) [Research Division Form 0105-01-2_e]" to the office contact person for budget management.

**What should I do?** 

**If you wish to pay compensation, honorarium/remuneration in excess of the rate standard amount for translation, proofreading, or tape transcription**

**Or, for requests other than translation, proofreading, or tape transcription**

**It is necessary to receive an approval for the compensation or honorarium/remuneration amount for each job within the Research Division. Fill in the desired compensation or honorarium/remuneration amount and the reason for that setting in the "Personalized Work Request (Deliverables, Etc.) [Research Division Form 0105-01-2\_e]" and then submit that at least one week before work begins.**

### Procedure 3 Work completion report

The researcher (requester) is required to fill in the Worker and Requester columns on the "Work Completion Report and Invoice (Deliverables, Etc.)" and submit it together with the deliverables.

Submitted documents	
Work Completion Report and Invoice (Deliverables, Etc.) [Research Division Form 0105-02_e] Deliverables	

\* Documents and deliverables must be submitted by a faculty member or researcher of this University.

Procedures	
Procedures that are performed on BCM	Complete the work completion report procedure from the BCM menu [Request Application / Work Completion]. Attach all documents required for submission as electronic data on BCM.
Procedures that are not performed on BCM	Submit the "Work Completion Report and Invoice (Deliverables, etc.)" and deliverables as documents or data.

An acceptance inspection of the deliverables will be performed by the Executive Office. Compensation or honorarium/remuneration will be paid by this University via bank transfer to the Japanese or overseas bank account of the person receiving the request (the worker).

### 5.3.2 Compensation, Honorarium/Remuneration for Lectures or Specialized Instruction/Advice

#### (1) Standard amount

The standard amounts and tax categories for "lectures" and "specialized instruction/advice" are as follows. If making a request to an individual who does not correspond to one of the categories below, or if you are not sure of which category to select, be sure to consult with the office contact person for budget management in advance. For details about how to handle withholding tax, see "[5.3.4 Tax Withholding for Compensation, Honorarium/Remuneration](#)" on [P.120](#).

#### ① Lectures

Compensation can be paid to lecturers, guest speakers, panelists, commentators, reporters, moderators, and the like when holding a lecture meeting, symposium, workshop, or similar event.

Category		Rate standard 1 time (within 3 hours)*
S	Distinguished experts in related areas and company or organization representatives, and similar persons	100,000 yen
A	Presidents, vice presidents, or deans of other universities, and company or organization executive officers, and similar persons	50,000 yen
B	Faculty members of other universities, company or organization officers, persons with an official position and specialized qualifications, and similar persons	30,000 yen
C	Post-doctoral fellows or researchers from another University, persons with specialized qualifications, faculty/administrative staff member of this University, and similar persons	10,000 yen

\* "1 time (within 3 hours)" includes pre-lecture and post-lecture meetings.

#### Point

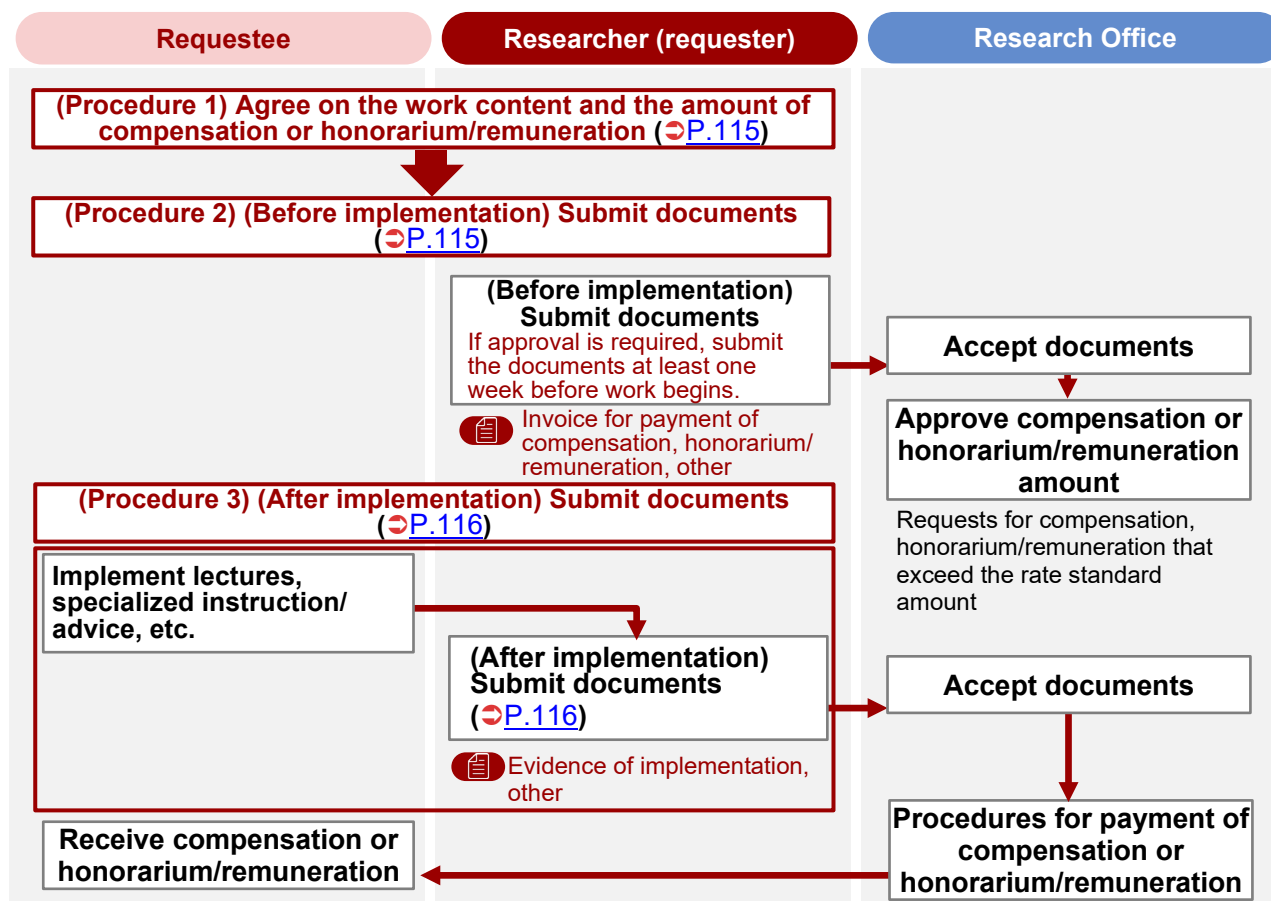
- Invitees and the like can be paid not only compensation but also travel expenses (transportation expenses, daily allowance, and accommodation in accordance with the "Rules for the Provision of Travel Expenses for The Ritsumeikan Trust"). Therefore, specify whether travel expenses are required or not each time.

#### ② Specialized instructions, advices, or the like

Compensation can be paid when receiving specialized knowledge from an expert, researcher, or the like in a related field. If accompanied by an interpreter, compensation can be paid to the interpreter as well.

Category		Rate standard [1 hour]
S	Distinguished experts in related areas and company or organization representatives, and similar persons	30,000 yen
A	Presidents, vice presidents, or deans of other universities, and company or organization executive officers, and similar persons	20,000 yen
B	Faculty members of other universities, company or organization officers, persons with an official position and specialized qualifications, and similar persons	10,000 yen
C	Post-doctoral fellows or researchers from another University, persons with specialized qualifications, faculty/administrative staff member of this University, and similar persons	5,000 yen
D	Interpreting	7,300 yen

**(2) Flow of procedures**



**(3) Procedures**

**Procedure 1 Agree on the work content and the amount of compensation or honorarium/remuneration**

Both the researcher (requester) and the requestee confirm and agree on the work content and the amount of compensation or honorarium/remuneration.

**Procedure 2 (Before implementation) Submit documents**

The researcher (requester) creates and prepares the following documents and performs the procedures.

Submitted documents	Explanation
Invoice for Compensation, Honorarium/Remuneration Payment (Lectures, Specialized Instruction or Advice, Etc.) [Research Division Form 0105-03-2_e]	
Document that confirms the date/time, location, etc.	(Event information, letter of request, e-mails, etc.)

Procedures	
Procedures that are performed on BCM	Complete the application procedure from the BCM menu [Request Application]. Attach all documents required for submission as electronic data on BCM.
Procedures that are not performed on BCM	Create and prepare the documents to be submitted and submit them to the office contact person for budget management.

\* When making a transfer to an overseas account, it is necessary to register the required information, such as the recipient account number, account name, address, country name, bank name, and branch name for the invitee or the like, in advance. Be sure to submit the application to the office contact person for budget management in advance.

**What should I do?** 

If you wish to pay compensation, honorarium/remuneration in excess of the rate standard amount for lectures or specialized instruction/advice

It is necessary to receive an approval for the compensation amount for each project within the Research Division. Fill in the desired compensation amount and the reason for that setting in the "Invoice for Compensation Payment (Lectures, Specialized Instruction or Advice, Etc.) [Research Division Form 0105-03-2\_e]" and then submit it.

**When a letter of invitation and/or Business Trip Request Form is required**

If the University must issue an "invitation letter" or a "Business Trip Request Form", make a request to the office contact person for budget management.

**Point** 

- The rules state that, "This University shall not pay any money to visiting cooperating researchers". However, compensation can be paid for the provision of services rendered different from the hosting theme when the contract was signed. The rate standard in this case will be handled in line with faculty members and administrative staff from this University.
- Payment of compensation to full-time faculty or administrative staff of this Trust is added to their earned income (it is subject to withholding tax in the same way as earned income).
- If the compensation amount is "take-home amount", the invitee or the like is paid the rate standard amount and then the withholding tax is separately paid from the research funds. If it is "including tax", the invitee or the like is paid the amount with the withholding tax subtracted.

**When compensation and travel expenses are to be paid in cash on the day of the lecture, etc.**

In general, compensation (including travel expenses) is transferred by this University to the Japanese or overseas bank account of the invitee or the like. However, if the invitee or the like does not have a bank account or requests to be paid in cash on the day the lecture meeting or the like is held, the University will prepare cash (Japanese yen) and a receipt [Research Division Form 0105-06\_e] in advance and hand that over to the faculty member or researcher of this University. For payments in cash, notify the office contact person for budget management at least three weeks before the lecture or the like is to be held.

- \* Avoid having the faculty member or researcher of this University temporarily pay in cash himself/herself.
- \* If you do not inform the Office regarding the payment in cash at least three weeks before the event is held, the University will not be able to prepare cash.

**Procedure 3 (After implementation) Submit documents**

The researcher (requester) submits the following documents to the office contact person for budget management after the lecture, special instruction/advice, etc.

Submitted documents	Explanation
Evidence of implementation (photos from that day, etc.)	
Receipt [Research Division Form 0105-06_e]	Submit when compensation and travel expenses are paid in cash
<ol style="list-style-type: none"> <li>1. Invoice (or receipt)</li> <li>2. Document that verifies flight information such as departure date, route, flight number, class, surcharges, taxes/imposts, etc. (For example, an itinerary.)</li> <li>3. Document that verifies use of air travel for outbound trip (such as boarding pass stub [original])</li> </ol>	Submit if the invitee or the like used air travel

**What should I do?** 

If the invitee or the like temporarily paid the airfare himself/herself and requests to be paid in cash on the day the lecture meeting or the like is held



Submit a 1. Receipt and 2. Itinerary to the office contact person for budget management at least three weeks before the event is to be held.

Procedures	
Procedures that are performed on BCM	Complete the procedure from the BCM menu [Request Application]. Attach all documents required for submission as electronic data on BCM.
Procedures that are not performed on BCM	Create and prepare the documents to be submitted and submit them to the office contact person for budget management.

### 5.3.3 Compensation and Honorarium/Remuneration for Participants in Life Science and Medical and Health Research involving Human Subjects and for Questionnaire / Interview Investigations

Various organizations have issued policies such as the Ethical Guidelines for Life Sciences and Medical and Health Research Involving Human Subjects in order to preserve the human dignity and protect the human rights of human participants in experiments during medical and health research involving human subjects, and also to ensure that researchers and related personnel can perform the research even more smoothly. Strictly observe the regulations stipulated in the Guidelines when carrying out life sciences and medical and health research involving human subjects.

**Reference** 

- Ritsumeikan University "Researcher Ethics"  
 [http://www.ritsumei.ac.jp/research/member/study\\_ethic/se01.html/](http://www.ritsumei.ac.jp/research/member/study_ethic/se01.html/)
- "Ethical Guidelines for Life Sciences and Medical and Health Research Involving Human Subjects", Ministry of Education, Culture, Sports, Science and Technology  
 <https://www.mhlw.go.jp/content/000909926.pdf>
- Declaration of Helsinki (from the website of the Japan Medical Association)  
 <http://www.med.or.jp/wma/helsinki.html>

### Application to Research Ethics Review Committee

An application must be submitted to the Research Ethics Review Committee in advance when conducting the following research on human subjects.

- How to prevent disease through health care
- Improving diagnostic and treatment methods
- Medical research conducted to understand the causes and pathophysiology of diseases and to improve patients' QOL
- Research into the analysis of the human genome

### Other research in natural sciences, psychology, sociology, and the like

Rewards paid to participants in experiments for other natural sciences research and research such as psychology and sociology are also handled in the same manner as compensation to participants in life sciences and medical and health research involving human subjects. In these cases, it is not necessary to submit an application to the Ethics Review Committee. However, as an ethics review may be required for academic conference presentations, submissions of academic papers, applications for public research funds, and the like, please determine the necessity thereof before beginning research.

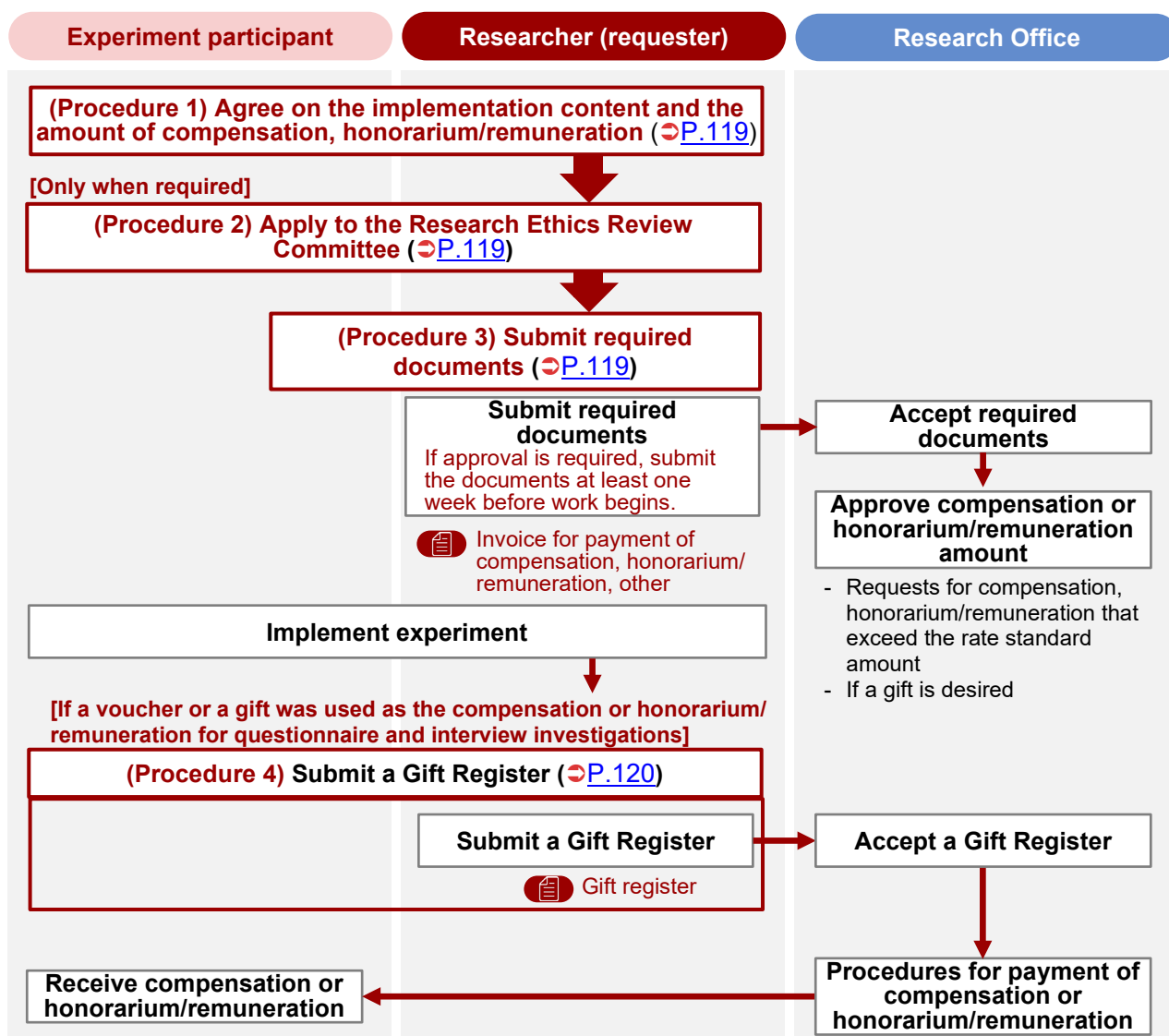
**(2) Standard amount**

The standard amounts are as follows.

Category	Rate standard
Compensation or honorarium/remuneration for experiment participant (within 1 hour)	2,000 yen per time
Compensation or honorarium/remuneration for questionnaire (within 1 hour)	1,000 yen per case
Compensation or honorarium/remuneration for interview investigations	10,000 yen per case

- \* Preliminary experiments will be handled as compensation or honorarium/remuneration (other cooperation in experiments). Submit an application for such projects. (Applications for reimbursed payments or for other expenses will not be accepted.)
- \* For the handling of withholding tax, check "[5.3.4 Tax Withholding for Compensation, Honorarium/Remuneration](#)" on [P.121](#).

**(3) Flow of procedures**




**(4) Procedures****Procedure 1 Agree on the implementation content and the amount of compensation, honorarium/remuneration**

Both the researcher (requester) and the experiment participant confirm and agree on the implementation content and the amount of compensation or honorarium/remuneration.

**Procedure 2 Apply to the Research Ethics Review Committee (if required)**

If it is necessary to submit an application to the Research Ethics Review Committee, refer to the "Research Ethics Handbook" or the "Researcher Ethics" section of the Research Division website for details before consulting with the Executive Office of the Ethics Review Committee for Research of the Office of Research Environment Management or the Kinugasa Research Office.

Ritsumeikan University "Researcher Ethics"

 [http://www.ritsumei.ac.jp/research/member/study\\_ethic/se01.html/](http://www.ritsumei.ac.jp/research/member/study_ethic/se01.html/)

**Procedure 3 Submit required documents**

The researcher (requester) creates, prepares and submits the following documents to the Research Office.

- \* If the submission of an application to the Research Ethics Review Committee is required, approval from the Committee is must be received before implementing the procedures.

Submitted documents	Explanation
Invoice for Compensation, Honorarium/Remuneration Payment (Experiment Participants, Questionnaire/Interview Investigations, Etc.) [Research Division Form 0105-04-2_e]	
Documents that confirm the content of the experiment	Submit this form for compensation or honorarium/remuneration for experiment participants and for questionnaire and interview investigations.
Document that indicates reasonable grounds for payment of liability relief for the experiment participant (limited to cases where an application is submitted to the Ethics Review Committee)	Submit for compensation or honorarium/remuneration for experiment participant. For example, research plans and explanatory documents. Refer to the "Application for a Research Ethics Review of Research on person/people" and the "Application for a Research Ethics Review of Medical and Health Research on person/people" of the Ritsumeikan website for format examples.
Other	Document that shows cooperation was gained from the requestee (E.g.) Consent form, pictures of the experiment, list of experiment participants, etc.

**Reference** 

- **Application for a Research Ethics Review of Research on person/people**  
 <http://www.ritsumei.ac.jp/research/approach/ethics/mankind/>
- **Application for a Research Ethics Review of Medical and Health Research on person/people**  
 <http://www.ritsumei.ac.jp/research/approach/ethics/iryo/>

Procedures	
Procedures that are performed on BCM	Complete the procedure from the BCM menu [Work Completion (Work Result Acceptance Inspection)]. Attach all documents required for submission as electronic data on BCM.
Procedures that are not performed on BCM	Create and prepare the documents to be submitted and submit them to the office contact person for budget management.

### Procedure 4 Submit a Gift Register

If a voucher or a gift was used as the compensation or honorarium/remuneration for questionnaire and interview investigations, the researcher (client) submits the following documents to the office contact person for budget management.

Submitted document
Gift Register [Research Division Form 0105-05_e]

## 5.3.4 Tax Withholding for Compensation, Honorarium/Remuneration

### (1) Handling of tax withholding

Tax withholdings applied to compensation and honorarium/remuneration are handled based on the following table.

Affiliation of invitee	Request contents	Location performed	Tax withholding (Tax rate)	Remarks
Resident of Japan	Contents <u>fall under</u> Art. 204-1 of the Income Tax Act <sup>*1</sup>	In Japan Overseas	Withheld (10.21%)	<sup>*3</sup>
	Contents that <u>do not fall under</u> Art. 204-1 of the Income Tax Act <sup>*2</sup>	In Japan Overseas	Not withheld	
Not resident of Japan	All request contents	In Japan	Withheld (20.42%)	<sup>*3</sup> <sup>*4</sup>
	All request contents (For details on exceptions, refer to "Translation" in <sup>*1</sup> .)	Overseas	Not withheld	

<sup>\*1</sup> Examples that fall under Art. 204-1 of the Income Tax Act

Item	Points to keep in mind
Lecture (lecturer, guest speaker, panelist, commentator, reporter)	Regardless of the name, tax withholding is necessary due to a strong lecture component.
Translation	If compensation consists of consideration for fees of copyright usage or transfer in a case where a non-resident was requested to perform work, taxes must be withheld even if the work is performed outside Japan. (Handling varies depending on the country where the work was performed.)
Proofreading	-
Providing specialized knowledge	Subject to the withholding of taxes when advanced and specialized applied skills related to "science and technology" are required, except for cases pertaining solely to the humanities (Article 204, Paragraph 1, Item 2 of the Income Tax Act).
Interpreting	-

**\*2** Examples that do not fall under Art. 204-1 of the Income Tax Act

Item	Points to keep in mind
Questionnaire response	However, tax withholding is required if it is assumed that the content will be printed on a paper medium (including not only books or binders but also fliers) at the response stage and investigation stage.
Interview investigations (hearings, interviews, talks)	
Tape transcription	-
Moderator	-
Experiment participant	-

**\*3** Tax withholding is required also for travel expenses (transportation and accommodation expenses, and daily allowance) that are paid directly to the invitee or the like. (Tax withholding is required for travel expenses even if only travel expenses are paid without any payment of compensation.) However, tax withholding is not required for the corresponding amount if this University provides payment directly to the travel agent, means of transportation, hotel, or similar company based on the company's invoice (National Tax Agency - Income Tax Directive 204-4).

**\*4** Exemption from withholding tax is possible if a tax convention has been signed between the country where the non-resident pays taxes and Japan (➡ "[\(2\) Application to request a tax convention](#)" on [P.121](#)).

**Reference** **Non-residents of Japan**

Persons who have stayed in Japan for a period of 183 days or less during a year or a continuous 12-month period are considered to be non-residents for tax purposes. (Japanese citizens who meet these conditions are also considered as non-residents.)

**(2) Application to request a tax convention****Tax conventions**

Wages, compensation or honorarium/remuneration, and similar payments (including travel expenses) made to a non-resident require tax withholding with a rate of 20.42% on the total amount paid (including special income tax for reconstruction). However, invitees or the like who reside in a country that has signed a tax convention with Japan are exempt from taxation if they submit an application for applying the corresponding tax convention.

\* Withholding tax will be paid from the research funds if an application for applying a tax convention is not filed.

**Reference** **Countries where a tax convention is applicable**

USA, Italy, United Kingdom, Australia, South Korea, China, Germany, France, etc.

Refer to the National Tax Agency website for details.

 <https://www.nta.go.jp/about/introduction/torikumi/report/2003/japanese/tab/tab31.htm>

**Procedures to request application of a tax convention**

To apply for a tax convention, it is necessary to submit application documents (which differ depending on the country) as stipulated by the corresponding tax convention.

- When applying for the application of a tax convention, a ministerial ordinance stipulates that the documents listed in ① to ④ on the next page must be submitted to the Tax Office before the day the actual person is paid the compensation or honorarium/remuneration.
- First submit items ① to ③ if "④ Certificate of Residence" will require some time to obtain, and submit the Certificate of Residence to the office contact person for budget management within three months after the payment date (must be received).

- If requesting to apply a tax convention and it is difficult to submit the documents required by the Tax Office beforehand, first pay the invitee or the like the take-home amount after deducting withheld tax from the take-home amount. Afterwards, submit the ⑤ Refund Claim in [Table 2] in addition to items ① to ④ when the invitee or the like is visiting the University, so that the amount deducted for taxes can be directly refunded from the Tax Office to the bank account (can be an account outside of Japan) of the person in question (approximately one to two months after).

**Note!**

- If application of a tax convention is to be requested, request the invitee or the like to be sure to completely prepare the necessary documents beforehand.
- Be aware that an exemption cannot be applied if the documents cannot be prepared.

**1. If the required documents can be submitted to the Tax Office before the date of payment to the invitee or the like**

No.	Required documents
①	Application Form for Tax Convention, 2 copies (Original / Duplicate)
②	Submit copies of the corresponding pages (of the three items described below) from the passport including ones in the past in order to confirm stay requirements. (You can submit all pages for the past two years if there are many corresponding pages.) <ul style="list-style-type: none"> <li>● Page verifying identity of actual person (opened to page with photo and adjoining page)</li> <li>● Page with entry permission stamps</li> <li>● Page with entry/exit stamps</li> </ul>
③	<b>Attachment Form for Limitation on Benefits Article: For residents of countries listed below</b> France, Australia, Germany, USA * Only the countries that require a submission even for short-term stays are listed. For details in other cases, please refer to the National Tax Agency's website, "Attachment Form for Limitation on Benefits Article (Form 17)."
④	<b>Certificate of Residence: For residents of countries listed below</b> France, Australia, Germany, USA * Limited to documents issued by the IRS.

\* IRS (The Internal Revenue Service)

 <http://www.irs.gov/>

**2. If the required documents cannot be submitted to the Tax Office before the date of payment to the invitee or the like (additional document)**

In addition to ① through ④ above, the following document will also be required.

No.	Required document
⑤	Refund Claim

\* All required documents must be submitted within three months after the compensation, etc. is paid.

**Reference** 

You can download the forms required for these procedures from the Human Resource and Accounting Web.

 <https://secure.ritsumei.ac.jp/staff-all/unitas/hrweb/procedure/payment.html/>

**(3) Examples of spending that differ depending on handling of withholding tax**

	Tax conventions	Amount paid for compensation, honorarium/remuneration	Amount paid for travel expenses
Invitees from within Japan	-	* If provisionally calculated with tax added: Take-home amount (specified amount) = Spending amount - Withheld tax	
		30,000 yen = 33,411 yen - 3,411 yen	50,000 yen = 55,685 yen - 5,685 yen
Invitee from outside of Japan	Procedures to be carried out	Spending amount (specified amount) = Take-home amount of invitee, etc. + Withheld tax 30,000 yen = 23,874 yen + 6,126 yen The withheld tax will be refunded to the invitee or the like at a later date so that the take-home amount is 30,000 yen.	Spending amount (specified amount) = Take-home amount of invitee, etc. + Withheld tax 50,000 yen = 39,790 yen + 10,210 yen The withheld tax will be refunded to the invitee at a later date so that the take-home amount is 50,000 yen.
	No procedures carried out	Take-home amount (specified amount) = Spending amount - Withheld tax 30,000 yen = 37,697 yen - 7,697 yen * Provisionally calculated with tax added	Take-home amount (specified amount) = Spending amount - Withheld tax 50,000 yen = 62,829 yen - 12,829 yen * Provisionally calculated with tax added

Spending amount: Amount spent from remaining research funds

Specified amount: Standard amount of compensation and honorarium/remuneration of this University, and travel expenses calculated according to the rules of this University

Take-home amount: The actual amount received by an invitee or the like

Withheld tax: Amount of tax withheld as income tax by this University

Tax rate: 10.21% for residents of Japan and 20.42% for non-residents

## Chapter 6 Materials at the End of This Guidebook

### 6.1 Creotech's "Order/Contract Support Service"

Creotech performs the following in place of researchers: consultations regarding various related matters, determining of specifications sheet (support for creation of specifications sheet), planning of processes and obtain quotes as necessary, creation and sending of order forms, delivery deadline coordination, progress management, acceptance inspection by Executive Office\*, delivery statements (completion reports), compiling of invoices, and similar tasks.

#### \* Performing "acceptance inspection by Executive Office" in place of the Executive Office

Creotech performs "acceptance inspection by Executive Office" of delivered goods in place of the Executive Office, after which the goods are given to the researcher. It is not necessary to take goods to the Acceptance Inspection Site of the corresponding campus to have them once again undergo "acceptance inspection by Executive Office".

#### Point

- This service can be used for matters in which the price for one order/one set is less than 100,000 yen.
- This service reduces the burden on researchers as they do not have to perform tasks such as collecting quotes and specifications sheet that they generally must perform.
- As the University has subcontracted Creotech to perform this service, there is absolutely no cost burden to the individual research funds.

#### Contact information for the Creotech "Order/Contract Support Service" desk

Desk	TEL	FAX
<b>Kinugasa-Suzaku Center (Room 121, 1st Floor, Shugakukan, Kinugasa Campus)</b>	Extension: 511-7108, 7109 External phone no.: 075-465-8178	Extension: 511-7110 External phone no.: 075-465-8179
<b>BKC Center (2nd Floor, BKC Canopy)</b>	Extension: 515-2117 External phone no.: 077-561-3490	Extension: 515-2119 External phone no.: 077-561-2649
<b>OIC Campus Operations Office (Campus Management Room 2, 1st Floor, Building A North Wing, OIC)</b>	Extension: 513-2033 External phone no.: 072-665-2021	Extension: 513-2039 External phone no.: 072-665-2039

## 6.2 Spending of Individual Research Allowance

The individual research allowance is a system for subsidizing things deemed necessary for the daily research activities of the researcher himself/herself. Goods purchased using individual research allowance belong to the Ritsumeikan Trust, but can be set aside for exclusive use during one's tenure here.

As this is a school fund of this University, we ask that you spend it in accordance with the University spending standards.

### (1) Outline

- Allocated amount: 390,000 yen
- Spending period: Within the academic year
  - \* Spending over academic years such as carry-over is not permitted.
- Allocated to
  - ① Faculty members without a fixed employment period\* Excluding tenured lecturers in basic science and engineering education and tenured lecturers in foreign languages
  - ② Fixed-term faculty members (professors, associate professors, lecturers, assistant professors)
  - ③ Specially-appointed professors (tokubetsu nin'yo professors)
  - ④ Distinguished professors
  - ⑤ Those faculty members with a fixed employment period\* whose contracts stipulate that the individual research allowance is to be "paid in accordance with the Ritsumeikan University Rules for Handling the Individual Research Allowance"
  - \* If you have signed an employment contract with a fixed employment period and the employment contract either has no stipulation about the individual research allowance or stipulates that it is "to be paid as an allowance", then no procedures are required.
- Claiming method
 

At the end of each academic year (or upon assuming office for newly-appointed faculty), you must submit the "Individual Research Allowance Research Progress Report and Research Plan". (The Executive Office will separately contact applicable parties.)

### (2) Points regarding spending

- Usage of this allowance is not permitted for things not directly related with research activities, things used in educational activities, things where it is difficult to differentiate between public and private use, things with a high level of general use, and the like.
  - \* Be aware that if you use the purchased goods for a purpose other than research activities at this University, the goods may be deemed private goods and therefore become subject to income tax.
- The desks, chairs, bookshelves, telephones, desk stands, desk lights, and the like that the Ritsumeikan Trust installs in the faculty laboratories are standard furniture for laboratories. The purchase or installation of furniture or fixtures due to replacement or disposal is not permitted.
  - \* When moving out, you are required to restore the property to its original condition.
- Spending is not permitted for employing a research assistant, assistant researcher, or adjunct administrative staff with an employment period of six months or more.
- Complimentary copies of books are considered the presentation of a result for a researcher, and therefore spending is permitted for those expenses.
  - ➡ See "[3.6.9 When Purchasing Your Own Book](#)" on [P.66](#).

- Purchases exceeding the allocated amount are permitted only in cases where the differentiation with other budgets is made clear. If spending in combination with other budgets, make the differentiation, such as the quantity, clear.
- Spend the allowance systematically so that, as much as possible, spending is completed by the end of February.

### (3) Other

#### **Handling of the individual research allowance during pre-birth / post-birth maternity leave, childcare leave, and care-giving leave**

The above types of leave assume, in general, that the party on leave will not perform "work" including research activities. However, spending for "purchasing consumables (such as books)", "cost for submitting academic papers", "annual membership fees for an academic conference", "participation in online academic conferences", and the like can be deemed to be within the scope of "autonomous research" for maintaining one's research capability and ensuring a smooth return to research activities after returning to work. Therefore, the spending of the individual research allowance is permitted, but limited to cases deemed necessary by the vice president of the University (in charge of research).

## 6.3 About Research Environment Enhancement Funds (Indirect Expenses Under Competitive Funding Program)

It is prescribed that all indirect expenses under the competitive funding program must, after being granted, be handed over by the Research Representative and research partner to their research institution of affiliation. At this University, the indirect expenses that are handed over in this manner are managed and spent with due institutional care in accordance with the following rules.

- Common Guidelines for Spending Indirect Expenses Under Competitive Funds (Revised May 29, 2014, by Liaison Conference among Relevant Ministries on Competitive Funds)
- Spending Rules (Funding Conditions) Stipulated by Project Originators ("Rules for Spending of KAKENHI by Researchers (Subsidiary Conditions)" and similar rules)
- Agreement on Indirect Expenses Handling Under Competitive Funds at Ritsumeikan University

Since academic year 2008, this University has designated one half of the indirect expenses under the competitive funding program as "research environment enhancement funds", and these are spent on enhancing research environments for the researchers who win the competitive funds. The remaining half is designated as "research support/research infrastructure enhancement funds", and the University spends these in a planned manner on enhancing research support functions and research infrastructure for our educational institution as a whole.

### (1) Research environment enhancement funds

- Research environment enhancement funds can be spent only within the academic year in which indirect expenses are received under the competitive funding program. The balance amount left over cannot be carried over into the next academic year.
- This can also be used for expenses that cannot be covered with direct expenses, but research environment enhancement funds cannot be spent in combination with direct expenses. (It is necessary to clearly separate this from expenses that should be covered with direct expenses.)

## (2) Applicable items for spending of research environment enhancement funds

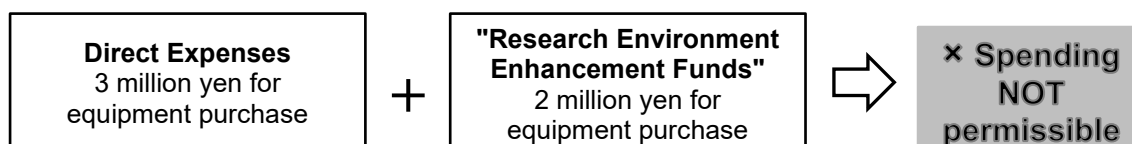
Research environment enhancement funds can be spent as the following types of expenses, for which spending is not permitted under direct expenses.

- Necessary expenses to be used collectively for all research projects and for the promotion of applicable research activities (such as personnel expenses for researchers/research assistants, purchase of equipment, consumable supplies, instrument rental, communication fees, honorarium/remuneration, domestic travel expenses, meeting expenses and printing expenses)
- Expenses related to the publication and dissemination of research results

## (3) Spending examples of "Research Environment Enhancement Funds"

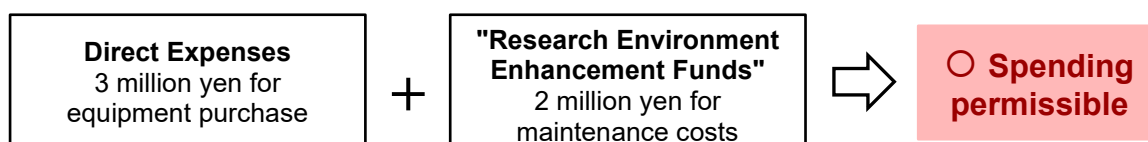
### Example 1: Purchase of goods

- If purchasing research equipment costing 5 million yen:



For purchases of goods regarded as forming a set, it is not permissible to spend direct expenses and "research environment enhancement funds" mixed together.

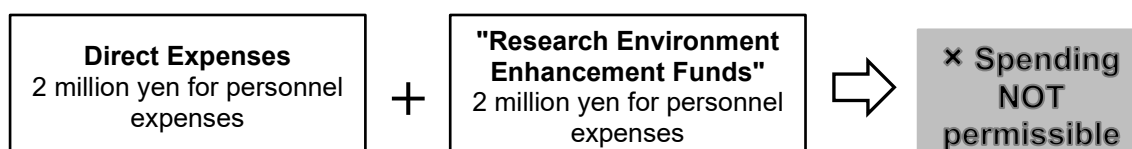
- If disbursing 3 million yen for research equipment and 2 million yen for maintenance costs:



Indirect expenses may be used for applied research purposes in the research concerned. In the above, spending is permissible because the purpose for which the indirect expenses are to be spent is clearly distinct from that for which the direct expenses are to be spent.

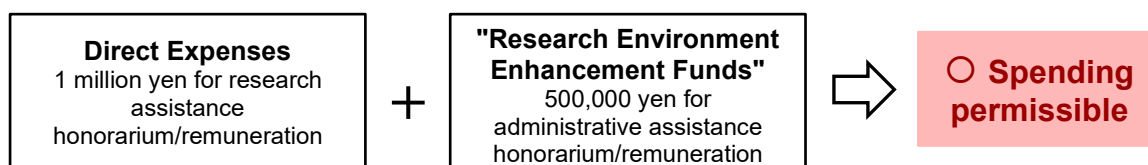
### Example 2: Payment of honorarium/remuneration and personnel expenses

- If spending personal expenses for researchers and similar personnel (annual amount of 4 million yen)



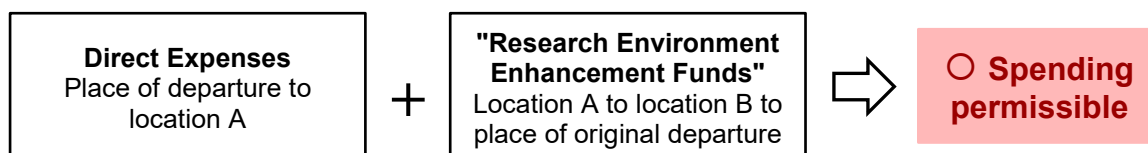
When researchers and similar personnel are hired, a single employment contract is concluded and the duties are defined in such contract. Therefore, it is not permissible to spend direct expenses and "research environment enhancement funds" mixed together for such purpose.

### ■ Honorarium/remuneration for part-time employees



"Research environment enhancement funds" can be spent on payment of honorarium/remuneration for the work, provided that the work to be requested is clearly separated from other work and conforms to the use purposes of such funds.

### Example 3: Travel expenses



For example, in a case where a trip from the place of departure to location A is made for purposes of the research concerned, and a return trip from location A via location B for applied research purposes, it will be possible to spend direct expenses and "research environment enhancement funds" on the outward trip and return trip respectively.

## 6.4 Spending of "Special Daycare Expenses" Involved in Participation in an Academic Conference, Workshop, Etc. Using Research Funds

### (1) Applicable parties

Faculty member / researcher affiliated with this University possessing a research fund where the budget is managed by the Research Office or the Research Fund Accounting and Administrative Center (see "[\(2\) Research funds where spending is permitted](#)" on [P.129](#)) who is raising a child in year 3 of elementary school or younger\* and corresponds to either ① or ② below

- ① His/her spouse is normally working a full-time job.
- ② He/she handles childcare everyday as a single-parent.

\* However, applications will also be permitted for children in years 4 to 6 of elementary school in cases where special support is required, such as considering the child's health situation.

**(2) Research funds where spending is permitted**

The following research funds where the budget is managed by the Research Office or the Research Fund Accounting and Administrative Center.

- Direct expenses for "Grants-in-Aid for Scientific Research -KAKENHI-" from the Ministry of Education, Culture Sports, Science and Technology / Japan Society for the Promotion of Science
- External funds not excluded from expenditure subjects in the rules of use of the project originators or the like regarding spending of special "daycare expenses"
- Advanced Research Programs (Research Promotion Programs (KAKENHI acquisition promotion), etc.)
- Research Environment Enhancement Funds
- Individual Research Allowance

\* As business trips themselves are not permitted during pre-birth / post-birth maternity leave, childcare leave, and care-giving leave, the said expenses cannot be spent even for the above research funds.

**(3) Applicable participation in an academic conference or workshop**

Cases where academic conferences or workshops where participation is necessary to carry out the research project for the above research funds are held on a weekend (including periods where the nursery or daycare center the child normally attends is closed) or require overnight lodging, and circumstances necessitate using a special daycare service.

**(4) Spendable "special daycare expenses"****[1] Special necessary daycare fees outside the normally necessary daycare fees****Points regarding spending**

- ① Special daycare services provided by the academic conference or workshop
  - (a) Invoice / delivery statement or receipt
  - (b) Material that can confirm it is a special daycare service provided by the academic conference or workshop  
(E.g., Academic conference or workshop outline, application form (duplicate copy) / e-mail for using daycare)
- ② Daycare service located where the academic conference or workshop is held (located where one is staying)
  - (a) Invoice / delivery statement or receipt
  - (b) Material that can confirm it is the applicable daycare service  
(E.g., Screenshot of the daycare center website, application form (duplicate copy) / e-mail for using daycare)
- ③ Daycare service near your residence
  - (a) Invoice / delivery statement or receipt
  - (b) Material that can confirm it is the applicable daycare service  
(E.g., Screenshot of the daycare center website, application form (duplicate copy) / e-mail for using daycare)
  - (c) Material that can confirm it is outside the normally necessary daycare fees (Not required if it can be confirmed with (a) or (b))  
(E.g.: breakdown of late-night daycare and holiday daycare, etc.)

**[2] Travel expenses for children receiving daycare services from items ①②③ in [1]****Points regarding spending**

The actual travel expenses (transportation expenses, accommodation expense) for the same number of days as the business traveler's participation period in the academic conference or workshop can be paid (daily allowance shall not be paid). Note that there are some research funds, such as KAKENHI, where spending is not permitted. Be sure to consult in advance.

- \* The origin point for the transportation expenses is the station closest to the child's residence.
- \* For accommodation expenses, the specified amount shall be the upper limit per night, and the child's name must be clearly written on the receipt (or lodging certificate).
- \* A business trip application / report procedure for the child is not required, but the business traveler's business trip application / report shall describe that the traveler brought along his/her child.

However, only in cases of participating in child-participatory projects (such as workshops) included in the academic conference or workshop, the travel expenses for the accompanying child can be spent (even without use of a daycare service). In such a case, please provide materials that can confirm the participation in and implementation of child-participatory projects (e.g., application form (duplicate copy) / e-mail for using the child-participatory project, academic conference or workshop implementation outline).

**(5) Salary taxation**

Essentially, the "special daycare expenses" should be covered by the worker, thus using research funds to cover this results in salary taxation.

**(6) Other points to keep mind**

Be careful to ensure that "special daycare expenses" are separate from daily "daycare expenses," which, according to social conventions, should be covered from one's salary or the government child allowance. The faculty member or researcher themselves must appropriately take measures to fulfill their accountability.

Any changes to the handling of "special daycare expenses" due to the usage status or the like will be published on the Faculty Portal.

## 6.5 Handling of Research Funds during Pre-birth / Post-birth Maternity Leave, Childcare Leave, and Care-giving Leave

Even during a leave period, the spending of research funds is permitted within the scope of "autonomous research" for maintaining one's capability necessary for the work of research activities. In consideration of the intent of Labor Standards Act and other related laws and regulations, activities for maintaining one's capability for research during pre-birth / post-birth maternity leave and childcare / care-giving leave are considered "autonomous research (not work)". Researchers are asked to act at their own discretion. During pre-birth / post-birth maternity leave and childcare / care-giving leave, researchers are asked to thoroughly consider their health most of all in activities.

### (1) Conditions for application

- This is applicable to faculty members / researchers affiliated with this University possessing a research fund where the budget is managed by the Research Office or the Research Fund Accounting and Administrative Center.
- It must be within the scope of "autonomous research" for maintaining the necessary research skills exceptionally in order to contribute to a smooth return to research activities after returning to work as well as to maintain research capability.
- This is limited to cases deemed necessary by the Vice President (in charge of research), after going through one's affiliated superior, in accordance with an application by the person on leave.
- Persons on leave are not permitted to come to the University. (As it violates the intent of pre-birth / post-birth maternity leave and childcare / care-giving leave, research activities on the University campus are also not permitted.)

### (2) Usage scope for research funds

For the usage scope for each research fund, check the Faculty Portal.

### (3) Points regarding spending

- Spending is not permitted for travel expenses or transportation expenses. With the exclusion of equipment and fixtures of 500,000 yen or more (tax included) for one order/one set, other items are handled in accordance with the current expense spending rules. However, please check the items to keep in mind for each item.
- If purchasing goods or the like, the researcher himself/herself must confirm delivery at his/her own discretion. However, for goods that are not completely consumed, promptly bring them to the Acceptance Inspection Site on your affiliated campus upon returning to work and undergo acceptance inspection.
- Each month, the documentary evidence involved in the spending of research funds for that month, such as invoices, delivery statements, and receipts, must be sent to the Research Office and the Research Fund Accounting and Administrative Center.
- If you have any other questions, be sure to inquire with the Research Office in advance.

### (4) Application method

Apply via SmartDB. You can access it from the Faculty Portal or the Research-Life Support Division for Promotion of Gender Equality (Research Support).

If you would like to spend multiple budgets, submit one application for all of them.

## 6.6 Implementation of Self-Motivated Research Activities by Young Researchers

In accordance with system improvements at the Ministry of Education, Culture, Sports, Science and Technology (MEXT), in order to nurture and create more opportunities as well as form a career path for young researchers, starting from AY 2020, it became possible to allot part of the efforts for engaging in a research project for young researchers employed to carry out a project using competitive research funds including KAKENHI towards self-motivated research activities by the young researcher that contribute to project promotion as well as activities that contribute to improving research and management skills (hereinafter, "self-motivated research activities, etc.") while paying the personnel costs from the project where that young researcher is employed.

Based on these system improvements, this University will permit self-motivated research activities, etc., by researchers employed using competitive research funds including KAKENHI who have followed the prescribed procedures. Furthermore, the criteria such as age for young researchers under this system are based on the criteria established in "Implementation Guidelines for Self-motivated Research Activities by Young Researchers Employed with Competitive Research Funds (Agreement of the Liaison Meeting of Related Offices and Ministries on Competitive Research Funds dated February 12, 2020), revised on December 18, 2020", but may vary depending on the characteristics of each competitive research funding system. For details, check the procedures for each competitive research funding system.

### (1) Procedures

#### ① Applications

- If a young researcher (research professor (assistant professor) / senior researcher, or researcher) wishes to engage in self-motivated research activities or the like, the host researcher hosting that young researcher should submit the "Application Form for Independent Research Activities, Etc., by Early Career Researchers" and receive approval from the Research Division Secretariat Manager.
- If a young researcher wants to apply for KAKENHI, he/she must submit the "Approval Application for KAKENHI Application".

#### ② Changes

- If a change occurs in the activities contents, period, or the like of self-motivated research activities, etc., the accepting faculty member should submit the "Approval Application for Change to Young Researcher Self-motivated Research Activities, Etc." and receive approval from the Research Division Secretariat Manager.

#### ③ Reports

- When completing self-motivated research activities, the accepting faculty member must submit the "Activity Report on Self-motivated Research Activities, Etc.".
- If work management is performed in hourly units or daily units, a "management chart" used for managing the rate at which work is engaged in, separate from the shift schedule, must be submitted at the end of every academic year and when an activity period finishes. The Research Office will contact hosting facility members with details about the submission of the "management chart".

### (2) Submission method

Procedures for ① Applications, ② Changes, and ③ Reports are performed via SmartDB.

You can access this from the Faculty Portal.

## 6.7 Expenditure of Personnel Costs for the Research Representative (PI) from Direct Expenses of Competitive Research Funds (PI Personnel Costs System)

In accordance with "Regarding the Expenditure of Personnel Costs for the Research Representative (PI) from Direct Expenses of Competitive Research Funds" (Agreement of the Liaison Meeting of Related Offices and Ministries on Competitive Research Funds) dated October 9, 2020, we will implement this new system.

### 6.7.1 System outline

The PI personnel costs expenditure system allows for direct expenses from competitive research funds or the like to be spent for the personnel costs of the research representative or research partners (PI, etc.) by request of the research representative or the research partners themselves, corresponding to the effort spent engaging in research activities.

By using direct expenses to cover personnel expenses for the PI, etc., the funds that were conventionally used to pay personnel expenses for the PI, etc. can be utilized for initiatives to help enhance the institute's research capability by improving treatment for the PI, etc. themselves, increasing the research performance of the PI, etc. by maintaining an environment that facilitates concentration on research, and ensuring diverse and outstanding human resources, thus aiming to improve the research capabilities of both the researcher and the research institution.

### 6.7.2 Usable competitive research funds

It is necessary to check each competitive research fund regarding whether the PI personnel costs system can be used or not.

Examples include Fusion Oriented REsearch for disruptive Science and Technology and Strategic Basic Research Programs (such as CREST and PRESTO (Sakigake)), and Research Results Development Programs (such as A-STEP and START). You can also refer to the following for a list of systems under the jurisdiction of the Ministry of Education, Culture Sports, Science and Technology.

Furthermore, keep in mind that the PI personnel costs system is not valid under Grants-in-Aid for Scientific Research (KAKENHI).

#### Reference

List of competitive research funds of the Ministry of Education, Culture, Sports, Science and Technology



[https://www.mext.go.jp/content/20250630-mxt\\_kibanken01-000007711.pdf](https://www.mext.go.jp/content/20250630-mxt_kibanken01-000007711.pdf)

### 6.7.3 Usage policy

#### Policy for Using Funds Acquired by Expenditure of Personnel Costs for the Research Representative (PI), Etc. from Direct Expenses of Competitive Research Funds

July 25, 2025

In accordance with "Regarding the Expenditure of Personnel Costs for the Research Representative (PI) from Direct Expenses of Competitive Research Funds" (Agreement of the Liaison Meeting of Related Offices and Ministries on Competitive Research Funds dated October 9, 2020), we hereby establish the following policy for utilizing funds acquired through PI personnel costs expenditures (hereinafter, "PI personnel cost University funds").

1. Purpose  
Ritsumeikan University (hereinafter, "this University") promotes the creation of universal value and solutions for issues faced by humanity based on the freedom of academic research in order to open the path to a future for humanity, and to that end, sets the performance enhancement of the "human resources", "funds", and "environment" for research as the purpose of this policy.
2. Application and utilization measures for PI personnel cost University funds for achieving the said purpose  
Expenses shall be used for items (1) to (4) below.
  - (1) Support for researchers who expended their own personnel costs from direct expenses
    - 1) Improving treatment for the researcher themselves
    - 2) Distributing research funds, etc. to support research derived from the said research
  - (2) Costs involved in measures implemented by this University to support young researchers
  - (3) Costs involved in maintaining research environments and expanding research support
  - (4) Costs involved in other initiatives that contribute to the improvement of this University's research capabilities
3. Matters to keep in mind for spending
  - The application of direct expenses is determined by the researcher who acquired the research funds for the smooth execution of research, and is not to be compelled by this University.
  - For achieving the said purpose, efforts must also be made for improved personnel salary management and the like.
  - This Policy may be reviewed as necessary in light of the opinions of researchers affiliated with this University and other factors.

### 6.7.4 Consultation when applying for PI personnel costs

Please inquire with the person in charge of PI personnel costs at the Office of Research Promotion.  
res-plan@st.ritsumei.ac.jp

## **6.8 Spending of Expenses Involved in Assignments Other than Research from Direct Expenses of Competitive Research Funds (Buyout Program)**

The "Improvement of the Competitive Research Fund System (notice)" (Office of Research Funding Administration, Promotion Policy Division, Research Promotion Bureau, MEXT, administrative contact, October 26, 2020) implemented an "adjustment enabling direct expense of competitive research funds to cover the costs of assignments other than research (introduction of buyout system)", and our University has also implemented the buyout system as of April 1, 2021.

### **6.8.1 Items regarding spending on buyout expenses from direct expenses**

#### **(1) Applicable projects**

Competitive research funds under the jurisdiction of ministries and agencies (Confirm with the project originator if the project is applicable.)

#### **(2) Concept of spendable expenses**

This enables spending of expenses to cover the costs of assignments other than research (buyout expenses) for work a research representative (PI) or research partner (CI) performs at his/her affiliated research institution, by request of the said person, in order to create more time to focus on the research project. This also allows the spending of buyout expenses for research partners in the same way.

#### **(3) Scope of work that can be assigned, work contents, upper limit that can be assigned annually, etc.**

The buyout program at our University is described in a separate document.

For details, check the Faculty Portal.

## 6.8.2 Items regarding usage of the buyout system

### (1) Agreement between the research representative (PI) or research partner (CI) and the University (research institution)

The University (research institution) must implement the assignment requested by the PI or CI in accordance with the buyout system and based on an agreement between the PI or CI and the University regarding the necessary matters such as the content and cost thereof.

### (2) Procedures

The PI or CI requesting to use the buyout system should submit the "Application to Use the Buyout System" via SmartDB.

### (3) Appropriate spending of expenses

If implementing assignment using a sum of multiple research funds, keep in mind it is necessary to clarify the reasoning for splitting the expenses and ensure that expenses are allotted appropriately with no overlap between research funds.

### (4) System operation

For specific procedures and other details regarding the operation of the buyout system, check the Faculty Portal.

## Revision History

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Date created	Version	Outline
April 01, 2024	Version 1.0	New
April 01, 2025	Version 2.0	Added revisions
April 01, 2026	Version 3.0	Added revisions
May 01, 2026	Version 3.1	<ul style="list-style-type: none"> <li>• Page 67: Correction of a typographical error in '3.6.13'</li> <li>• Page 69: Correction of the wording in '3.6.15'</li> <li>• Page 98: Removal of the note in '5.2.1'</li> <li>• Form numbers updated to the latest version</li> </ul>

# **AY 2026 Research Fund Spending Guidebook (Researchers' Edition)**

May 1, 2026 Version 3.1

**Division of Research, Ritsumeikan University**

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