# 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 "3.2 Direct Ordering by the Researcher" on P.26.
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 "3.3 Orders Placed by Executive Office" on P.34.



#### 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

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.62.

- 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 mice or other animals for animal experiments
- When purchasing unmanned aircraft (drones, etc.)
- When wanting to purchase goods through Internet auctions
- When making additional purchases of furniture or fixtures that the Ritsumeikan Trust installs in the faculty laboratories or the like
- When purchasing complimentary copies of your own book
- 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
- In the case of conference expenses (light refreshments and food/drink)

# **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.23).

(1) Order placement (P.28)

The researcher directly places the order with the supplier. (Payment to a supplier)

Procedures that are performed on BCM ⇒ Application to place order

Procedures that are not performed on BCM ⇒ Invoice

If payment is made in advance, a "receipt" or other documentation should be submitted at a later date for reimbursement.

Attached document Invoice

**Acceptance** inspection by **Executive Office** (P.29)

Receive an acceptance inspection by the Executive Office, and an acceptance inspection stamp will be applied to the "delivery statement".

(3) **Delivery** confirmation by researcher (P.29)

The researcher confirms delivery and signs or stamps the "delivery statement".

**Submission of** (4) delivery statement/invoice (⊃<u>P.29</u>)

After the acceptance inspection, a delivery statement and invoice will be submitted to the person in charge of accounting for the spending budget.

Procedures that are performed on BCM ⇒ Request for payment

Procedures that are not performed on BCM ⇒ Delivery statement

Attached document Delivery statement

(5) Payment (**○** P.30)

#### ■Payment to a supplier

The person in charge of the budget at the Research Office pays the supplier based on the invoice and delivery statement.

Attached document Invoice, delivery statement

#### ■ Reimbursed payment

The person making the reimbursed payment signs or stamps the receipt, etc., according to the payment method, and, following an acceptance Inspection by the Executive Office, submits it to the person in charge of accounting for the spending budget with supplementary documentation attached.

Procedures that are performed on BCM ⇒ Reimbursed payment

Procedures that are not performed on BCM ⇒ Receipt, attached documents

Attached document Receipt, etc., attachments



Each purchased item of goods will be managed in an appropriate manner as stipulated.

#### 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)	Place the order directly and submit the "delivery statement" and "invoice" to the person in charge of accounting for the spending budget, either by e-mail, by bringing them, or by campus mail.
Payment to a supplier (later payment by invoice) (Amazon Business)	Complete the order procedure from the BCM menu [[Web Purchases] Order / Contract].
Reimbursed payment (settlement by receipt)	Follow the ordering procedures from the BCM menu [Settlement of Reimbursement].

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.70, 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.



"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 person in charge of the budget for reimbursement in the relevant academic year.

For details about payment methods and the necessary documents, see "3.2.2(5) Payment" on \$\infty\$P.30.

# (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 \$\infty\$P.39)
- 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



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.38.

## (3) Delivery confirmation by researcher

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, and place his/her signature or seal on the "delivery statement" (or receipt or card statement for reimbursed payments).

Furthermore, if the "delivery statement", "receipt", or the like is provided 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 "delivery statement", "receipt", or the like is also required.

For goods ordered via Amazon Business, refer to the "Budget Cycle Management System: Simple Guide".

- \* The researcher must perform the delivery confirmation for all goods purchased using research funds.
- \* 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 person in charge of accounting 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.

Procedures	
Procedures that are performed on BCM	After an acceptance inspection by the Executive Office, follow the procedures from BCM.
	<ul> <li>Goods ordered via Amazon Business         Refer to the "Budget Cycle Management System: Simple Guide" and carry out the procedures.     </li> </ul>
	<ul> <li>Documentary evidence such as "delivery statement" and "invoice" received as electronic data Attach it as-is without any modifications.</li> </ul>
	<ul> <li>Delivery statement with the acceptance inspection stamp applied and documentary evidence provided on paper</li> <li>The researcher should scan these items or the like to create electronic data and attach that.</li> </ul>
Procedures that are not performed on BCM	After an acceptance inspection by the Executive Office, submit them by e-mail to the person in charge of accounting for the spending budget.
	Documentary evidence such as "delivery statement" and "invoice" received as electronic data
	Submit it by e-mail as-is without any modifications to the person in charge of accounting for the spending budget.
	Delivery statement with the acceptance inspection stamp
	applied and documentary evidence provided on paper
	The researcher should scan these items or the like to create electronic data and submit that by e-mail to the person in
	charge of accounting for the spending budget.

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 \$\infty\$P.70, 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 person in charge of the budget 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	Receipt     Desuments that allow for confirming the transaction.
	<ul> <li>Documents that allow for confirming the transaction details ("Supplementary Documentation" hereinafter)</li> </ul>
Credit card	Receipt or statement issued by card company
or debit card	Supplementary Documentation
Prepaid card,	Receipt (settlement cannot be provided for used points)
electronic money, or QR code	Supplementary Documentation
payment*	User screen data

\* 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> <li>Request for Reimbursement of Personal Reimbursed Expenses for Research Funds [Research Division Form 1-4]</li> </ul>

<sup>\*</sup> 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.29) and be signed or stamped by the person to receive reimbursement ("(3) Delivery confirmation by researcher" on ⊃P.29), and then attach "Supplementary Documentation" to the "receipt" or "statement issued by a credit card company" before submitting it to the person in charge of accounting for the spending budget. When researchers apply for payment by reimbursement via BCM by themselves, that also serves as delivery confirmation; therefore, the "delivery statement" or "receipt" does not need to be signed or stamped.

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.

Procedures	
Procedures that are performed on BCM	After an acceptance inspection by the Executive Office, follow the procedures from the BCM menu [Settlement of Reimbursement].
	Documentary evidence such as a "receipt" received as electronic data
	Attach it as-is without any modifications.  • "Receipt" or the like with the acceptance inspection
	stamp applied or "receipt" or the like provided on paper
	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.
Procedures that are not performed on BCM	After an acceptance inspection by the Executive Office, submit them by e-mail to the person in charge of accounting for the spending budget.
	Documentary evidence such as a "receipt" received as electronic data
	Submit it by e-mail as-is without any modifications to the person in charge of accounting for the spending budget.
	"Receipt" or the like with the acceptance inspection stamp applied and documentary evidence provided on
	paper The researcher should scan these items or the like to create electronic data and submit that by e-mail. If there are any other documents, submit those as well.

# ✓ Points to consider regarding "receipts"

- If a receipt can only be issued over the Internet Attach a screenshot as electronic data.
- If a receipt cannot be issued from the supplier due to the payment being made by bank transfer

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.

# ✓ Points to consider regarding "statements issued by card company"

- It does not have to be an original; a copy may also be submitted.
- Payments to card companies must be made in a single installment. (Payment in installments, revolving repayment, and the like are not permitted.)
- The card used must be issued in the name of the person receiving reimbursement.
- 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.)
- 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).

# ✓ 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 delivery slip, shipping tag and 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" and 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 person in charge of the budget. 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.

\* 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	Rate printed on receipt at time of
exchange	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.60.

# **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. 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.23).

(1) Order request (**P.35**)

The researcher submits an order request for goods, subcontracting, etc. to a Research Office.

⇒ Application to place order (100,000 yen or more) (BCM)

Attached document Specifications sheet, quotes

**Notification of order** placement and estimated delivery date (⊃P.36)

After the order is placed, the Executive Office will send a notification of order placement to the researcher, who will confirm the details of the order and the estimated delivery date.

**Acceptance** inspection by **Executive Office** (P.36)

Acceptance inspection by the Executive Office ( Bring-in acceptance inspection, ② On-site acceptance inspection, ③ Acceptance inspections upon delivery, other) Acceptance inspection stamp is applied to the "delivery statement".

(4) Delivery confirmation by researcher (⊃P.37)

The researcher confirms delivery, signs or stamps the "delivery statement" and submits the "delivery statement" and "invoice" to the person in charge of accounting for the spending budget.

⇒ Order / Delivery / Acceptance inspection (BCM)

Attached document Invoice, delivery statement

(5) Payment (**○**<u>P.37</u>)

The person in charge of accounting at the Research Office follows the payment procedure based on the invoice and delivery statement.

(6) Management (P.37)

Each purchased item of goods will be managed in an appropriate manner as stipulated.

#### 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 when requesting an order.

Submitted documents	
Order/Contract Request Form [Research Division Form 1-1]	
Specifications sheet (a catalog is acceptable)	
(Whenever possible) Quotes	

#### **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

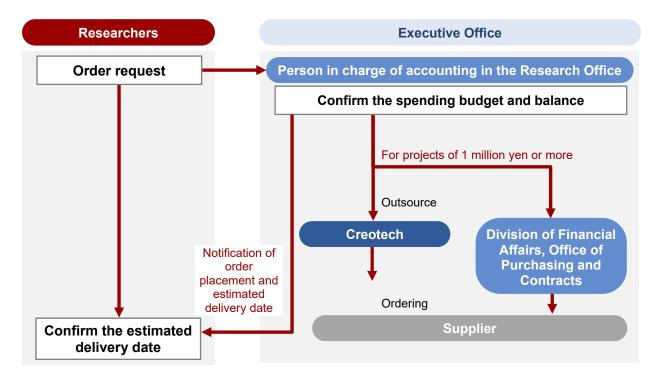
When an order request is received, the person in charge of the spending budget at the Research Office checks the budget and balance, and Creotech, the outsourcing company, places the order. However, Division of Financial Affairs, Office of Purchasing and Contracts, will handle the order placement procedures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

#### • If a quote is submitted

The Executive Office first examines the conditions such as price, and the order is placed after internal approval has been obtained.

## • If a quote is not submitted

The Executive Office comprehensively judges items 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 requested 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.39) 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.38.

# 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 person in charge of the budget in advance.

# (4) Delivery confirmation by researcher

For each order, the researcher will confirm that the goods have been delivered in accordance with the content and details of the order, sign or stamp the "delivery statement" and submit the "delivery statement" and "invoice" to the person in charge of accounting 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.)

Procedures	
Procedures that are performed on BCM	After an acceptance inspection by the Executive Office, follow the procedures from the BCM menu [Delivery / Acceptance Inspection]. Sign or stamp the "delivery statement" that has been stamped with an acceptance inspection stamp, and attach the "delivery statement" and "invoice" as electronic data on BCM.

# (5) Payment

The person in charge of the budget at the Research Office follows the payment procedure based on the invoice and delivery statement.

#### (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.60.

# 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.

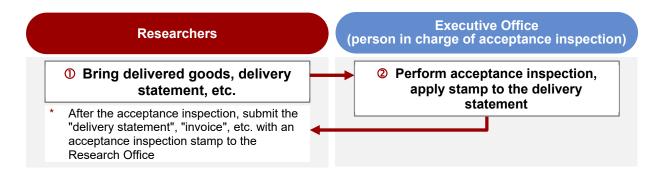
The Executive Office can use the following methods to perform acceptance inspections.

Item	Acceptance inspection method, handling	Explanation	Reference
3.4.1	Bring-in Acceptance Inspection	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.	<u>P.39</u>
3.4.2	On-Site Acceptance Inspection	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.	<u>P.40</u>
<u>3.4.3</u>	Acceptance Inspection upon Delivery	If purchased goods are received at a Ritsumeikan Co-op store, the "delivery statement" will be stamped on the spot.	<u>P.41</u>
3.4.4	Acceptance Inspection of Purchases of Digital Content	This method of acceptance inspection is used for the purchase of software and other licenses, e-books, online databases, and other digital content.	<u>P.41</u>
3.4.5	Acceptance Inspection Procedure for Special Services Rendered	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.	<u>P.41</u>
3.4.6	Exceptional Acceptance Inspection by Executive Office (Acceptance Inspection by Means of Images)	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.	<u>P.44</u>
3.4.7	Handling Cases where Goods are Consumed / Destroyed	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.	<u>P.46</u>
3.4.8	If It is Difficult to Undergo an Acceptance Inspection	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.	<u>P.46</u>
3.4.9	Acceptance Inspection and Confirmation Methods Based on the Content (List)	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.	<u>P.47</u>

## 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.

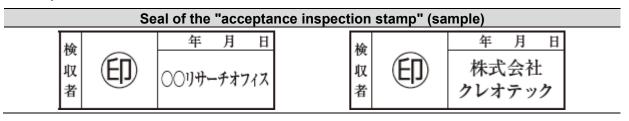
#### List of Acceptance Inspection Sites at the various campuses

Campus	Acceptance inspection sites
	Creotech Kinugasa-Suzaku Order Center (Shugakukan 1st Floor)
	Research Office at Kinugasa Campus (Shugakukan 1st Floor)
	College of Law Collaborative Laboratory (Shugakukan 5th Floor)
Kinugasa Campus	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
	Canopy 2nd Floor
	Creotech Office (Shiga Management Office) (Core Station 1st Floor)
	Administrative Office, College of Life Sciences (Biolink 2nd Floor)
Biwako-Kusatsu Campus	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)
	<a href="#"><acceptance a="" for="" inspection="" medicines<="" site=""> Office of Research Promotion (East Wing 1st Floor)</acceptance></a>
Osaka Ibaraki Campus	Research Office at OIC, Co-Lab. (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".

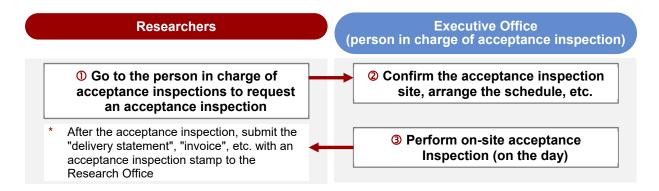




For tangible deliverables, a person familiar with said deliverables may perform a post-fact check by sampling. You may also be required to submit additional materials for the post-fact check.

# 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-	Canopy	Creotech OIC	Office of Research
Suzaku Order Center	Сапору	Operations Office	Promotion
Extension: 511-7108	Extension: 515-2144	Extension: 513-2038	Extension: 510-2411
External phone no.:	External phone no.:	External phone no.:	External phone no.:
075-465-8178	077-561-2648	072-665-2021	075-813-8199
[Operating hours]	[Operating hours]	[Operating hours]	[Operating hours]
Weekdays only	Weekdays only	Weekdays only	Weekdays only
9:30 - 17:30	9:30 - 17:30	10:00 - 17:00	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
立命館生協 引渡確認 No. 立命館大学	研究推進課

# 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.

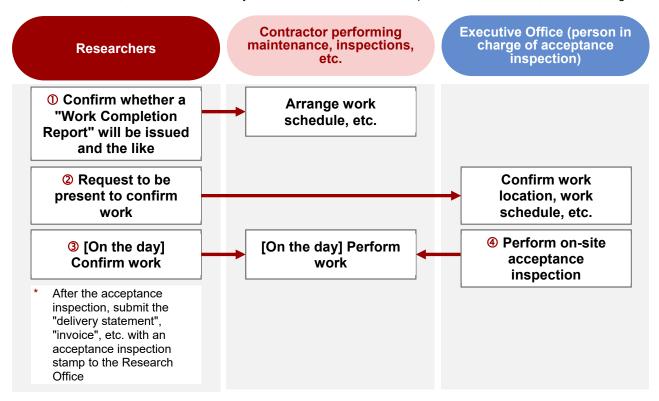
- Bring the PC or tablet on which the purchased content was downloaded or installed to the
  acceptance inspection site. (An acceptance inspection will be conducted by checking the
  startup screen, properties screen, etc. of the relevant content.)
- If the PC or tablet cannot be brought to the acceptance 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 contact 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 @ 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.



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.

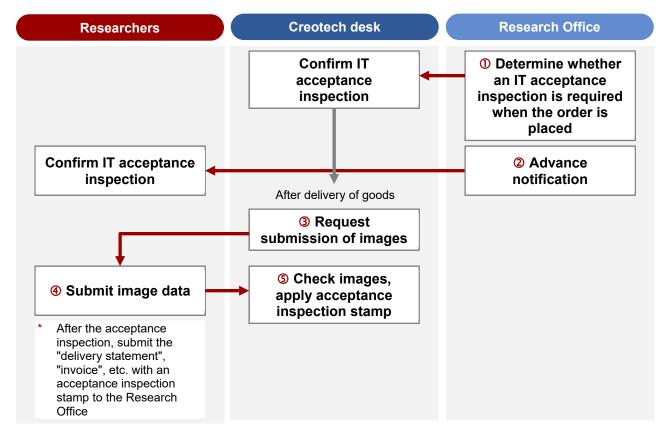
- Bring the PC, tablet, or the like where the relevant content has been downloaded or installed to the specified Acceptance Inspection Site.
- If it cannot be brought, please submit a copy of e-mails that can be used to verify the process from order placement to delivery, image data that can be used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

#### **Procedure 2 Research Office**

If an IT acceptance inspection is necessary, the Research Office worker 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 @ Researchers**

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

#### **Procedure S 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.

#### 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 must be JPEG.

#### Submission method

Write the following content in the e-mail body (or, for bring-in inspections, on a printout) and attach the image files (or printouts) for submission.

## Content to be described in the e-mail body

- Delivery place
   Other research institution (Research institution name: XXXX) / Home / Other (Delivery place: XXXX), etc.
- 2. Reason for requesting an acceptance inspection using images (Example)
  - Delivered it to XXXX, another research institution, where it was immediately used for an experiment.
  - Purchased it at XXXX, where I was on a business trip, and needed to use it there. Etc.
- The product name or serial number should be verifiable.
- Multiple images can be submitted.





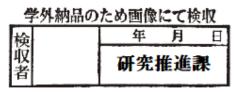


Make it so the overall image and product name of the products are visible.



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 person in charge of the budget.

#### Submitted document

Statement of Reasons Related to Inspection of Goods [Research Division Form 1-5]

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 1-5]

# 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 person in charge of the budget 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 emails 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.)	<b>√</b>		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 emails 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.)	<b>√</b>		Acceptance inspection is performed using the screen displaying the finalized usage fee in question.
Access rights for information searches, browsing, downloading, etc.	<b>√</b>		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"	<b>√</b>		Acceptance inspection is performed only once upon payment, using the first delivered goods.

Details	Acceptance inspection by confirmation of actual goods or deliverables	Confirmation of application/purpose by submitted documents	Acceptance inspection/ confirmation method
Annual/monthly/seasonal/daily magazines, supplements, and academic journals, where "the subscription fee is paid every month"	<b>√</b>		Acceptance inspection is performed for each payment using the delivered goods.
Academic conference materials (proceedings, etc.)	<b>√</b>		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	<b>√</b>		Acceptance inspection is performed using a part (copy) of the submitted academic paper.
Cost for publicizing academic papers	<b>√</b>		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	<b>√</b>		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.

Acceptance inspection by Confirmation of Acceptance inspection/ confirmation application/purpose **Details** by submitted of actual confirmation method goods or documents deliverables Acceptance inspection is performed using the actual goods and a list of complimentary copies of books you have written to be distributed. In cases of large quantities, a single copy and image data indicating the overall appearance can also be used. If directly shipping books from the publisher, etc., acceptance inspection is Complimentary copies of performed using the books distribution list as well as a work completion report or the like. 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.) Acceptance inspection is not required. When spending research funds, submit "Postage Stamp and Postcard Stamps, postcards, Letter Use Report Pack (Research Division Form 1-3)" or the like that indicates the quantity, addressee(s), and purpose of use. Acceptance inspection is performed using the Internet connection fees

invoice, receipt, or the like.

Details	Acceptance inspection by confirmation of actual goods or deliverables	Confirmation of application/purpose by submitted documents	Acceptance inspection/ confirmation method
Bookstore gift cards or the like, excluding cash, given as cooperation money to experiment participants	<b>√</b>		Acceptance inspection is performed using the delivered goods.  * When spending research funds, submit "Gift Register (Research Division Form 4-5)" or the like that indicates that the gifts were received.
Honorarium reward	✓		Acceptance inspection is performed using the actual goods or images.  * The purpose of use must be confirmed.
Food/drink for meetings	In some cases	✓	Please cooperate as much as possible for acceptance inspection using the actual goods or images for drinks, lunch boxes, and the like.  * When spending research funds, submit "Breakdown of Conference Liaison Expenses (Research Division Form 5-1)" or "Application for Spending of Conference Liaison Expenses for Provision of Alcoholic Beverages and Food/Drink that Includes Alcoholic Beverages (Research Division Form 5-2)".
Cost for subcontracting to a company (printing/binding, publishing, copying, image developing)	<b>√</b>		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.

	Acceptance		
Details	inspection by confirmation of actual goods or deliverables	Confirmation of application/purpose by submitted documents	Acceptance inspection/ confirmation method
Cost of subcontracting of operations (development/creation of databases, programs, or digital content)	<b>√</b>		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.  * If necessary, an expert will perform verification.
Repair costs for equipment (OA equipment such as computers, devices for experiments, etc.)		<b>✓</b>	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.
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.)	<b>√</b>		Acceptance inspection is performed using the repaired delivered goods.
Leases (experimental equipment/tools, etc.)	<b>√</b>		Acceptance inspection is performed during the installation confirmation at the start of the lease.

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Details	Acceptance inspection by confirmation of actual goods or deliverables	Confirmation of application/purpose by submitted documents	Acceptance inspection/ confirmation method
Rentals (experimental equipment/tools, etc.)	<b>✓</b>		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.

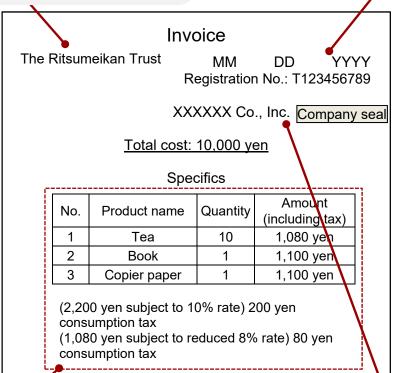
# (1) Examples of invoices

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.



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

Details of the invoice contents must be indicated.

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

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

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.

Delivery is according to the above information.

Taro Ritsumei (Signature or seal of the researcher)



Signature or seal of the researcher must be present as proof of "Delivery confirmation by researcher".

"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 ven
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

Taro Ritsumei (Signature or seal of the researcher) Acceptance inspection person XXX Research Office

The signature or seal of the person to receive reimbursement must be present.

However, if the receipt consists of multiple pages, all of the pages on which the above items are described must be signed and sealed.

"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.

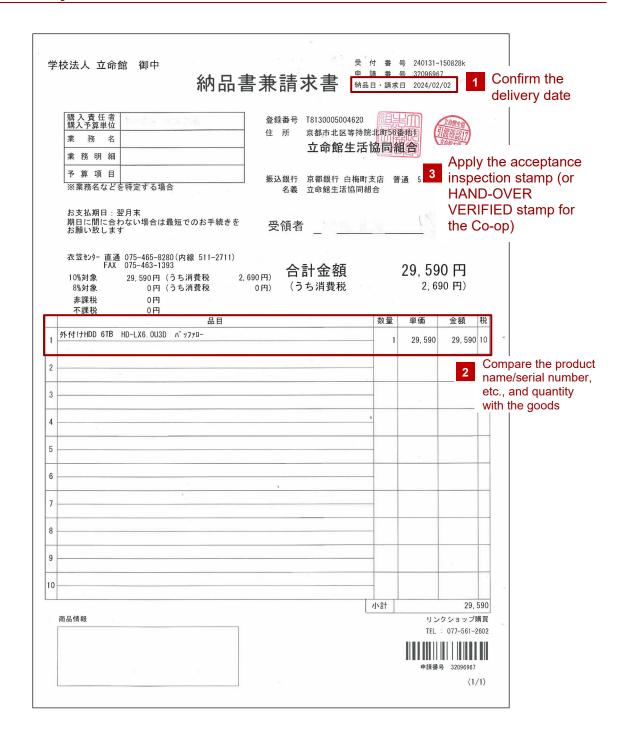
- The company seal is not required if it is normally not applied such as in the case of foreign companies.
- \* An individual seal such as that of the person responsible is required in cases of a sole proprietor or a transaction between individuals within Japan.

# 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



# 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).



# **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.

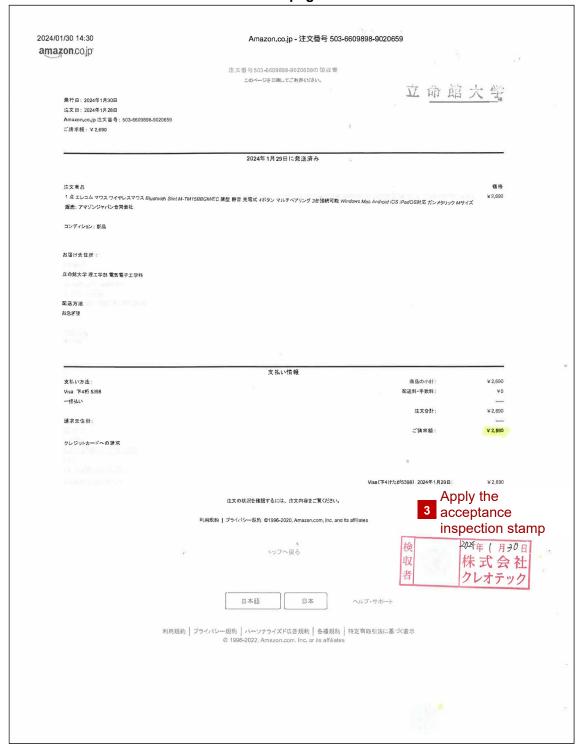
If delivery date cannot be confirmed on the delivery statement or the like, it is to be confirmed on the receipt or purchasing statement issued from Amazon's "Account Service" along with these documents, and then the acceptance inspection stamp will be applied.

1st page



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#### 2nd page



### 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.



#### 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 the "Order/Contract Request Form [Research Division Form 1-1]", 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?
- New creation, or redesign of existing website?
- University server utilized, or external server rented?
- If an external server is used, is a request for domain acquisition made?
- Is a request made for monthly updating work after completion of website creation? (If so, what are the specific contents of the updating (management) work?)
- What are the contents of the top page?
- Are links to be created? (If so, what are their contents and number of levels?)
- Will they provide materials? (If so, give the detailed content.)
- Website language (Japanese or English, etc.)
- Delivery form and place
- Desired delivery date, etc.

#### **Example 2: Web survey**

- Purpose
- Investigation subject
- Desired number of samples
- Desired deliverables

- Delivery form and place
- Desired investigation start date (if any)
- Desired delivery date, etc.
- \* 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 1-2]".
  - \* 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
Procedures that are performed on BCM Enter information in the [Reasons for Spending/Description] field Procedures that are not performed on BCM Statement of Reasons for Spending/Description [Research Division Form 1-2]	Enter the reason why more than one such item is needed, and information about the user.
List of users [Form Optional]	Create this list when there are many users.

# 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

- 1. 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 1-2]".
  - \* 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).
- 2. 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
Procedures that are performed on BCM Enter information in the [Reasons for Spending/Description] field Procedures that are not performed on BCM Statement of Reasons for Spending/Description [Research Division Form 1-2]	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 1-2]".

\* 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		
ed on BCM	Procedures that are not performed on BCM	
ons for	Statement of Reasons for	
	Spending/Description [Research Division	

Form 1-21

### Procedures that are performed on BCM Procedures that are performed to the performance th

Enter information in the [Reasons for Spending/Description] field

#### 3.6.5 When Purchasing 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 person in charge of the budget beforehand.

### 3.6.8 When Purchasing Furniture or Fixtures Used in the 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 person in charge of the budget regarding whether spending is permitted before making a purchase.

#### 3.6.9 When Purchasing Complimentary Copies of Your Own Book

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.)

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.

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

Example: Copy of contract with publisher
Explain how purchasing source for the complimentary copies of your book is related to your research.
E

### 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, <u>please consult with the person in charge of the budget in advance</u> 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 1-6]" in addition to the three documents submitted for the order request (100,000 yen or more), together with supporting documents.

Submitted documents	Remarks	
Procedures that are performed on BCM		
Complete the order procedure from the BCM menu [[Web Purchases] Order / Contract].	Documents to be submitted for order requests (100,000 yen or more)	
Specifications sheet (a catalog is acceptable)		
(Whenever possible) Quotes		
Reason for Selection Form [Research Division		
Form 1-6]	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.)

Submit "Postage Stamp and Postcard Use Report [Research Division Form 1-3]" if using items such as stamps, postcards or mail/courier delivery. Create and submit a mailing list [Form Optional]

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together with the form if there are a large number of recipients.

Submitted documents	Remarks
Postage Stamp and Postcard Use Report [Research Division Form 1-3]	
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 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, in terms of University accounting, one year's worth of annual membership fee spending occurs for one accounting year.
- \* In cases where the academic conference's membership period spans academic years (such as from Jan. 1 to Dec. 31), it may be handled as spending for the academic year in which the membership period begins (for individuals who will be affiliated with this University for the following academic year).
- \* In cases where the academic conference's membership period spans academic years and, in addition to the first academic year of enrolling, payment must be made for the two academic years, please consult with the person in charge. (This cannot be handled in cases where multiple academic years must be paid due to failure to make payments or the like.)
- To pay annual member fees for the following academic year (for a membership starting on April 1 or thereafter in the following academic year) through the pre-payment system, please make a payment to be reimbursed later and then store the receipt or other documents for submission to the person in charge of the budget in the corresponding academic year. Settlement will be provided using research funds from the corresponding academic year (excluding cases before assuming office and the last academic year of the research period).
- \* 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 person in charge of the budget.

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 <u>a document that indicates the breakdown of fees involved in the academic conference or the like</u> (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 person in charge of the budget in the academic year of the event (excluding cases before assuming office and the last academic year of the research period).



#### 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 person in charge of the budget in advance.

#### Purchases with other research funds

Spending may also be permitted with other research funds or the like. Please consult with the person in charge of the budget.

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

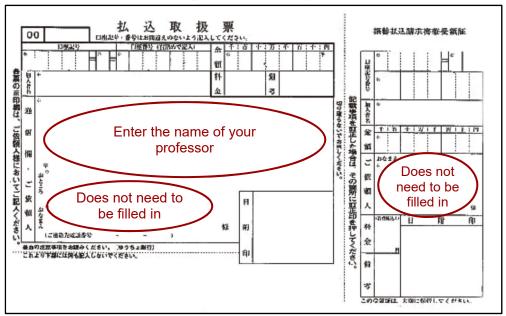
If travel expenses are not required, such as when the academic conference is online or is held on your affiliated campus, and you are only claiming the academic conference attendance fees, submit the following documents after attended the academic conference.

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.

Submitted documents	Remarks
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. <u>For details, consult with the person in charge of the budget.</u>
- 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 In the Case of Conference Expenses (Light Refreshments and Food/Drink)

#### Allowing spending for conference expenses (light refreshments and food/drink)

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

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.

\*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).

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\*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 person in charge of the budget.



#### Spending on offered light refreshments and food/drinks shall be within reasonable limits.

In order to confirm that a conference where light refreshments or food/drinks are to be provided is a conference that is required for a research activity, it is necessary to submit a conference notification, conference records, and other materials. For details on submitted documents, see Tapplication procedure on P.69.

Light refreshments and food/drinks shall, as a general rule, be provided at the location where the conference is held and within limits that the budget unit manager (Research Office manager) deems reasonable, reflecting common practices.

### Regarding the application for spending of conference liaison expenses for provision of alcoholic beverages and food/drink 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 if within the scope of activities permitted by the spending standards or the management rules of the corresponding research funds, a specific explanation is required to indicate that a show of formal courtesy is necessary at a reception held in one of the events described in 1, 2, or 3 below. It must also be approved in advance by the Vice President (in charge of research), who will be fully accountable for this decision.

- 1. Holding of an international research exchange such as an international symposium or international research presentation
- 2. Holding of an international research exchange with the participation of persons belonging to foreign research institutions or international organizations
- 3. Holding of a symposium or research presentation with the participation of researchers from companies or other universities



Even if alcoholic beverages or food/drink that includes alcoholic beverages are within the scope of activities permitted by the spending standards or the management rules of the corresponding research funds, if it is determined that a show of formal courtesy is necessary in a reception held in connection with any of events 1, 2, or 3 above, be sure to submit the following documents to the person in charge of the budget at least two weeks before the planned event.

Payment may not be permitted if the application is submitted after the deadline.

#### **Submitted document**

Application for Spending of Conference Liaison Expenses for Provision of Alcoholic Beverages and Food/Drink that Includes Alcoholic Beverages [Research Division Form 5-2]

#### **Application procedure**

#### **Amount of spending**

Standard and maximum amounts of conference expenses are shown below. Considering the fact that research funds come from public funds and tuition fees, try to keep conference expenses within the standard amount.

Per person (including consumption tax)	Internal conferences	Conferences including person(s) from outside University [Daytime]	Conferences including person(s) from outside University [Nighttime]
Standard	(basically with Co-op box lunch) 700 yen	1,500 yen	6,000 yen
Maximum	1,000 yen	2,000 yen	10,000 yen

#### **Procedures**

If you wish to pay for conference expenses, consult with the person in charge of the budget as early as possible (before the event). Incidentally, if total conference expenses are expected to exceed 1 million yen, be sure to consult with the person in charge of the budget at least two weeks before the planned event.

Submit the following documents during the application procedures.

Submitted documents		Remarks	
	Breakdown of Conference Liaison Expenses [Research Division Form 5-1]		
Application documents * Submit 3	List of Participants [Form Optional]	Not required if all participants are listed in aforementioned form	
documents	[Before event] Quote		
	[After event] Invoice and delivery statement (or receipt)		
	The following materials are examples. Submit as many of these materials as possible.		
Materials that	Event notice, appointment e-mail		
can objectively determine that	Conference records (meeting minutes)	Materials must show the event date/time, event	
the conference, etc., is a necessary part of the research activity.	Materials distributed on given day	location, and/or similar	
	Interview/Lodging Certificate [Research Division Form 2-5]	details.	
	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. 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 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 as paper 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.

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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