

2025 Guidebook for Budget Execution

April 1, 2025 (6.0th edition)

Sophia School Corporation

Update History

Rev. Number	Date	Page	Content
6.0	2025.4.1	-	First edition

Introduction

Accounting and accounts processing at Sophia School Corporation vary depending on the department in charge, such as the Bureaus of Financial Affairs, Personnel Affairs, Academic Information, etc. This guidebook is compiled into one volume so that the faculty and staff of the University can understand the handling process at each bureau. We hope that this guidebook will help you to understand the relevant execution standards, regulations, laws, and procedures and to cooperate with us in the proper execution of the budget.

In addition, please note that it is difficult to include interpretations and explanations of all cases and rules in this guidebook. If there are unclear points or if you are in doubt, please refer to the “Subject of Inquiry” section in the [“List of University Contacts for Inquiries”](#) and ask or consult with us.

General principles of budget execution

The main income sources of Sophia School Corporation are student fees and government subsidies, and executing the expenditure budget appropriately is very important. All faculty and staff members are obligated to comply with various laws and the University’s regulations and rules, be aware of their responsibilities, and strive to execute budgets (including research funds) fairly and efficiently.

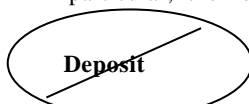
◆ Prohibition of fraudulent acts and unauthorized use

Do not engage in these activities, nor allow others to engage in them, nor be complicit nor tolerate them.

◆ What are fraudulent acts and unauthorized use? *For details, please refer to [“1-4 Prohibitions concerning the use of research funds”](#)

It is considered fraud to execute a budget by preparing false documents, etc. that do not reflect the actual situation (differ from the actual situation).

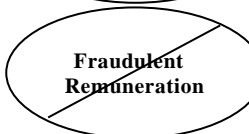
In particular, the following three cases are prohibited:



Making the University pay for fictitious transactions and having transactions managed by a trading company or other entity



Making the University pay for official trip expenses that do not reflect the actual situation



Making the University pay remuneration for work that does not reflect the actual situation

◆ Prohibition of holding money, etc. in departments other than the Office of Financial Affairs

All the money, etc. received from students and parents to cover expenses directly necessary for education and research must be handled directly by the school corporation and should be brought to the Office of Financial Affairs without delay.

Please refer to [“IV Research Funds”](#) for more information on efforts to prevent unauthorized use of research funds

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[List of University Contacts for Inquiries]

No.	Subject of inquiry	Responsible department	Extension number E-mail address	Service hours (Except 11:30 to 12:30)	Location
1	Research Funds(including Grants-in-aid for Scientific Research (KAKENHI))	Faculty Support Station for Research Expense	3954 faculty-sup-port-co@sophia.ac.jp	Monday to Friday from 9:00 a.m. to 5:00 p.m.	Building 3, 1 st floor
2	Official trip procedures/travel expenses		4270 ry-ohi-jinji-co@sophia.ac.jp		
3	Compensation fees (contract remuneration)		4272 ukeoisyakin-co@sophia.ac.jp		
4	Inspection	Office of Environment and Facility Management (Inspection)	4078 ken-pin-kanzai-co@sophia.ac.jp	Monday to Friday from 9:30 a.m. to 5:00 p.m.	
5	Personnel expenses (including direct employment through external funds) Compensation fees (education and research work for part-time)	Office of Personnel Affairs (Personnel expenses)	[Personnel expenses]3193 kyuyo-jinji@ml.sophia.ac.jp [Compensation fees] 3910 aru-baito-jinji-co@sophia.ac.jp	Monday to Friday from 9:00 a.m. to 5:00 p.m.	Building 13, 5th floor
6	Request for Purchase of Goods, removal/donation	Office of Environment and Facility Management (Procurement)	3141 bi-hin-kanzai-co@sophia.ac.jp	Monday to Friday from 9:00 a.m. to 5:00 p.m.	Building 2, 1 st floor
7	Lease	Office of Environment and Facility Management (Leasing)	3141		
8	Acceptance inspection	Office of Environment and Facility Management (Acceptance inspection)	3156		
9	General research funds related to Grants-in-aid for Scientific Research (KAKENHI) and external funding (Rules, application, etc.)	Center for Research Promotion and Support	3173 [Grants-in-aid for Scientific Research (KAKENHI)] ka-kenhi-co@sophia.ac.jp [Others] g-rant-co@sophia.ac.jp	Monday to Friday from 9:00 a.m. to 5:00 p.m.	Building 13, 4th floor
10	Revenue/expenditure (domestic transfer, overseas remittance, exchange rate, cash payment at the counter etc.)	Office of Financial Affairs	3186 [Payment] shiharai-shikin-co@sophia.ac.jp [Deposit] nyukin-shikin-co@sophia.ac.jp [KAKENHI] ka-kenhi-shikin-co@sophia.ac.jp	[Service hours for withdrawal] Monday from 10:00 a.m. to 11:30 a.m. and from 12:30 p.m. to 2:00 p.m. [Service hours for payment] Monday to Friday from 10:00 a.m. to 11:30 a.m. and from 12:30 p.m. to 2:00 p.m.	Building 13, 4th floor
11	Budget execution/management and financial system (Dr. Budget)	Office of Financial Affairs	3182 keiri@ml.sophia.ac.jp	Monday to Friday from 9:00 a.m. to 5:00 p.m.	Building 13, 4th floor

I . Revisions for 2025

[General]

No.	Category	Revision
1	Paperless of accounting documents	Starting in fiscal year 2025, accounting Documents will be paperless. After entering information into Dr. Budget, please attach the data for all supporting documents and submit. Further details will also be available at the information session to be held in March 2025 .
2	Budget Unit Manager and and Final Document Approver	Starting from fiscal year 2025, we have appointed a final document approver, separate from the budget unit manager, who will check and approve the contents of documents each time the budget is executed. Therefore, the "Accounting Business Delegation Notification" has been abolished.
3	Pre-approval by Office of Financial Affairs	From 2025, advance consultations on materials for the Higher Education Executive Committee will be requested through the collaboration flow.
4	Budget transfer	From fiscal year 2025, when transferring the budget, please submit a "Budget Transfer Application Form" (Collaboration Flow).(Departments and researchers cannot issue transfer vouchers themselves.)
5	Joint payment	The method of combined payments will change from 2025. (Administrative department only)
6	Supporting documents How to store evidence documents (requirements for scanning)	<ul style="list-style-type: none"> • Please scan any paper documents and attach the invoice. There will also be changes to how paper documents are handled. • If the receipt is in a language other than Japanese or English, please add the Japanese text using the memo function in the PDF editor. In order to prevent data tampering, please also attach the original unedited data.
7	Confirmation of person in charge upon completion of transaction (contract) work	Starting from the FY2025 budget execution, after the transaction (contract) is completed, We will be considered to have confirmed this by checking the checkbox in Dr.Budget.
8	Deadline for application of vouchers	The deadline for submitting a vouchers will be changed to within two months from the date of invoice for payments made by invoice, and within two months from the date of receipt for payments made in advance.

[Revenue/expenditure]

No.	Category	Revision									
1	Change of payment date for compensation fees	<p>Due to the Freelance Protection Act coming into effect in November 2024, the payment date for compensation fees has changed.</p> <p>Before change: Payment is made at the end of the following month for work completed in the previous month (paid once a month).</p> <p>After the change: ① Work completed between the 25th of the previous month and the 10th of the current month → payment on the 15th of the following month</p> <p>② Work completed between the 11th and 24th of the month → payment at the end of the following month (2 payments per month)</p> <p>* In the case of ①, please submit the invoice to the Office of Personnel Affairs by the 20th of the month. In the case of ②, please submit the vouchers by the 5th of the following month.</p> <p>* Hours may vary if there are summer or winter holidays or public holidays.</p> <p>Please see here for the 2025 payment schedule. (Schedule for payment of honorarium for fiscal year 2025)</p> <p>*Payment dates will be the same as above even if the fees are not subject to the New Freelance Protection Act.</p> <p>*Please refer to "7. Freelance Protection Act" for information on the University's response to the Freelance Protection Act.</p>									
2	Registering a vendor payment account	For account information of companies that are not registered with Dr.Budget, please apply for registration through the collaboration flow.									
3	Changes to transactions eligible for cash payment at counters	<p>Due to a reduction in cash handling operations at the university's bank, from 2025 onwards, transactions eligible for cash payment at the counter will be limited to the following:</p> <p>Please note that if you have previously made cash advance payments (up to 100,000 yen) or paid your commission fees in cash, you will need to change your payment method.</p> <p>① Condolence and celebration expenses (applicable departments: Bureau of General Affairs, Bureau of Personnel Affairs, Bureau of Student Affairs only)</p> <p>② Refunds for incorrect purchase of stamps at stamp vending machines</p> <p>③ Advance payments that meet any of the following requirements</p> <p>a. When the purpose of use exceeds 100,000 yen</p> <p>b. For change at university-wide events</p> <p>c. Emergency Response (Health and Wellbeing Center, Office of Mejiro Seibo Campus, Center for Student Affairs, Center for Global Education and Discovery only)</p> <p>④ When paying a salary (only when you have just arrived in Japan and have not yet opened an account)</p> <p>⑤ Payments to non-residents whose business at the university is expected to last one month or more. However, if any of the following apply, a leave of less than one month may be acceptable.</p> <p>a. When travel expenses or honorarium including travel expenses are paid and the amount of a single payment exceeds 100,000 yen per person</p> <p>b. When the other party does not have a bank account in Japan or overseas and transfer (overseas remittance) is not possible</p>									
4	Individual transfer payment (individual, student-related, vendor payment other than month-end payment) *2024 Revision Details	<p>For payments to foreign nationals, banks request to check the nationality of the payees. If payment is made to a person who is a national of a restricted country, please enter the nationality on the voucher and promptly notify the Bureau of Financial Affairs, Revenue and Expenditure desk. (Extension: 3186 Email: shiharai-shikin-co@sophia.ac.jp)</p> <p>Restricted countries: Russia, Belarus, Iran, Iraq, Republic of Cuba, Syria, Venezuela, North Korea</p>									
5	Changing the payment date for individual transfer payments *2024 Revision Details	<p>In order to enable prompt action when transfer problems occur, the payment dates, etc. for "individual transfer payments" (implementation categories: 12 and 18) have been revised.</p> <table border="1"> <thead> <tr> <th>Category</th><th>After revision</th><th>Before revision</th></tr> </thead> <tbody> <tr> <td>Payment date</td><td>Every Thursday</td><td>Every Friday</td></tr> <tr> <td>Financial Group Invoice Submission Deadline</td><td>Thursday of the week before the payment date</td><td>Friday of the week before the payment date</td></tr> </tbody> </table> <p>*Before this change, if a transfer problem occurred, we had no choice but to handle it over the weekend, so we have decided to make the above change.</p>	Category	After revision	Before revision	Payment date	Every Thursday	Every Friday	Financial Group Invoice Submission Deadline	Thursday of the week before the payment date	Friday of the week before the payment date
Category	After revision	Before revision									
Payment date	Every Thursday	Every Friday									
Financial Group Invoice Submission Deadline	Thursday of the week before the payment date	Friday of the week before the payment date									

6	Stamping invoices, receipts, etc.	In order to simplify accounting procedures, we have changed the way seals are affixed to invoices, receipts, etc. as follows:	
		After change	Before change
		Invoice <u>Seal not required</u>	Seal required *Can be omitted if printing from the website
		Receipt <u>Seal required</u> * If you write your name by hand or print it out from the website, a seal is not required.	Seal required *Optional if printing from the website

[Advance payment]

No.	Category	Revision
1	Settlement with electronic money and QR code	It is now permitted to settle payments in advance using electronic money and QR code. However, this will only be possible if you can submit the necessary supporting evidence (receipts, etc.) at the time of advance payment.
2	Timing of issuing advance vouchers	Previously, we asked you to issue advance payment slips within three months, but we are now asking you to issue them within two months. However, travel expenses will remain the same.
3	Reimbursement for Transportation Expenses	The advance travel expense invoice system has been abolished.
4	Stamping invoices, receipts, etc.	*See No. 6 in [Revenue/expenditure].

[Inspections]

No.	Category	Revision
1	Change of inspection office	The inspection office has been changed from the Inspection Station to the Faculty Support Desk(Bldg.3 116) (established in April 2025).

[Purchase of goods]

No.	Category	Revision												
1	Changes in sub-jects re-lated to the pur-chase of goods *Revi-sions for 2024	<p>Designated items such as computers (desktop, laptop, tablet), workstations, servers, etc. were previously considered "consumable expenses" if the acquisition price of one item or one set was less than 100,000 yen. However, from fiscal year 2024, this will be changed to "supplies expenses" even if the acquisition price is less than 100,000 yen.</p> <p>There is no change in the category of "supplies expenses" for amounts under 20,000 yen and "equipment and fixtures expenses" for amounts over 200,000 yen.</p> <table> <tr> <th>Definition[※]</th><th>Account title (After)[※]</th><th>Account title (Before)[※]</th></tr> <tr> <td>The acquisition cost of one item or one set is less than 100,000 yen *Changed[※]</td><td>Expenditures on supplies[※]</td><td>Expenditures on consumables[※]</td></tr> <tr> <td>The acquisition cost of one item or one set is 100,000 yen or more and less than 200,000 yen[※]</td><td>Expenditures on supplies[※]</td><td>Expenditures on supplies[※]</td></tr> <tr> <td>The acquisition cost of one item or one set is 200,000 yen[※]</td><td>Equipment-related expendi-tures[※]</td><td>Equipment-related expendi-tures[※]</td></tr> </table>	Definition [※]	Account title (After) [※]	Account title (Before) [※]	The acquisition cost of one item or one set is less than 100,000 yen *Changed[※]	Expenditures on supplies[※]	Expenditures on consumables [※]	The acquisition cost of one item or one set is 100,000 yen or more and less than 200,000 yen [※]	Expenditures on supplies [※]	Expenditures on supplies [※]	The acquisition cost of one item or one set is 200,000 yen [※]	Equipment-related expendi-tures [※]	Equipment-related expendi-tures [※]
Definition [※]	Account title (After) [※]	Account title (Before) [※]												
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The acquisition cost of one item or one set is 200,000 yen [※]	Equipment-related expendi-tures [※]	Equipment-related expendi-tures [※]												
2	Changes in pro-curement target items *Revi-sions for 2024	<p>Until FY2023, copiers and multifunction machines were eligible for procurement requests regardless of the purchase price, but from FY2024, only those with an acquisition price of 100,000 yen or more per unit or set will be eligible for procurement requests. If the acquisition cost per item or set is less than 100,000 yen, they can be purchased as consumables by each department or by the researchers themselves.</p>												

[Travel and transportation expenses]

No.	Category	Revision
1	Change in the method of sub-mitting travel ex-penses vouchers	Previously, paper receipts, airline ticket stubs, etc. had to be submitted in their original form, but now this is no longer necessary. Please scan or photograph the document and digitize it to attach it to the travel ex-penses system.
2	Deadline for sub-mitting travel ex-pense payment slips	The deadline for submitting travel expense payment vouchers to the finance group was within three months after the end of the business trip, but in line with the opera-tional changes to paperless accounting vouchers, this has been changed to within two months after the end of the business trip.
3	Travel Expenses Product Name Change	J'sNAVI NEO has been renamed Bizvance JTB Expense Settlement (product name change by vendor). The only changes are to the login screen logo and browser tab title. The URL remains unchanged.
4	Change in travel expenses system approval route	In principle, you were required to designate the head of the department or faculty who would be traveling on business and then submit your application, but this is no longer necessary in principle (with exceptions). More details will be posted separately on the Sophia bulletin board etc.
5	Student accom-modation fee	Due to the revision of the travel expenses regulations, the accommodation fee for students of our university has increased to the same amount as Application B. [Accommodation fees for Application C and Application D] (applies to students of this university) Before the change: 9,000 yen for domestic flights, 16,100 yen for designated over-seas cities, and 13,400 yen for non-designated overseas cities. After the change: 13,100 yen for domestic flights, 22,500 yen for designated over-seas cities, 18,800 yen for non-designated overseas cities

[Education and research for part-time work/Remuneration]

No.	Category	Revision
1	Revision of "List of Unit Price Standards for Education and research for part-time work"	The "List of Unit Price Standards for Education and research for part-time work " has been revised. Please note that the unit price for "Education and research work for part-time" has changed as a result of this change. Notice of revision of hourly rates for part-time education and research positions in 2025
2	Standardization of payment methods for honorarium	Due to the reduction in cash handling operations by our university's banks, starting from 2025, the payment method for remuneration will be limited to bank transfer only. (Cash payments at the counter will no longer be accepted) Please note that there are other transactions other than honorariums that are no longer eligible for cash handling at the counter.
3	About "Freelancer Protection Act"	After November 1, 2024, all contractor fees will be subject to this new law, so please take note of the handling of the transaction terms statement. [When paying honorarium Required] Regarding the handling of honorarium following the enforcement of the Freelance Protection Act
4	About Desired Payment Date	Until now, this was submitted to the HR group at least three weeks prior to the desired date of payment, but since the Freelance Protection Act requires payment to be completed within 60 days of the completion of the work, the following rules will apply in principle. ①Business between the 25th of the previous month and the 10th of the current month → Office of Personnel Affairs deadline: 20th of the current month → Payment: 15th of the following month ②Business from the 11th to the 24th of the month → Office of Personnel Affairs deadline: 5th of the following month → Payment: Last day of the following month * Hours may vary if there are summer or winter holidays or public holidays. Please see here for the 2025 payment schedule.(Schedule for payment of honorarium for fiscal year 2025) *If you have a desired payment date or a strict submission schedule after the work is completed, please consult with the Personnel Group's Remuneration Officer in advance.
5	Payments to University Members	Payments to university staff are not permitted, with a few exceptions. The same applies to honoraria between researchers in research activities, and we have provided details of acceptable examples. Please be sure to consult with the Human Resources Group (or the Center for Research Promotion and Support in the case of external funding) before making a request to see if payment is permitted.

[Food and beverage expense]

No.	Category	Revision
1	Food and beverage expense	[Administrative Department] Please help us by filling in the necessary information in the reason and summary sections. If you have multiple invoices or receipts for one transaction, please create a special format. [Research Funding] Please attach a summary of the proceedings (any format is acceptable)

[Research funds]

No.	Category	Revision
1	Establishment of "Faculty Support Station for Research Expense"	From FY2025, we will act as a contact point for various applications and inquiries regarding the execution of research funds, including Grants-in-Aid for Scientific Research. Faculty Support has been established. For the following information, please see "Faculty Support"Please contact us. •Delegate input application (Dr.Budget, Travel Expenses System) •Inquiries and consultations regarding the use of research funds (including Grants-in-Aid for Scientific Research) •Advice regarding travel expenses and honorarium Faculty Support Desk: mailto:facultysupportdesuk-co@sophia.ac.jp / extension 3954

[Tax and utility bill payment related matters]

No.	Category	Revision
1	Handling of paper transfer slips	When submitting a paper transfer slip, please write the request number on the issued slip on a sticky note or similar and submit it to the Finance Group via campus mail.

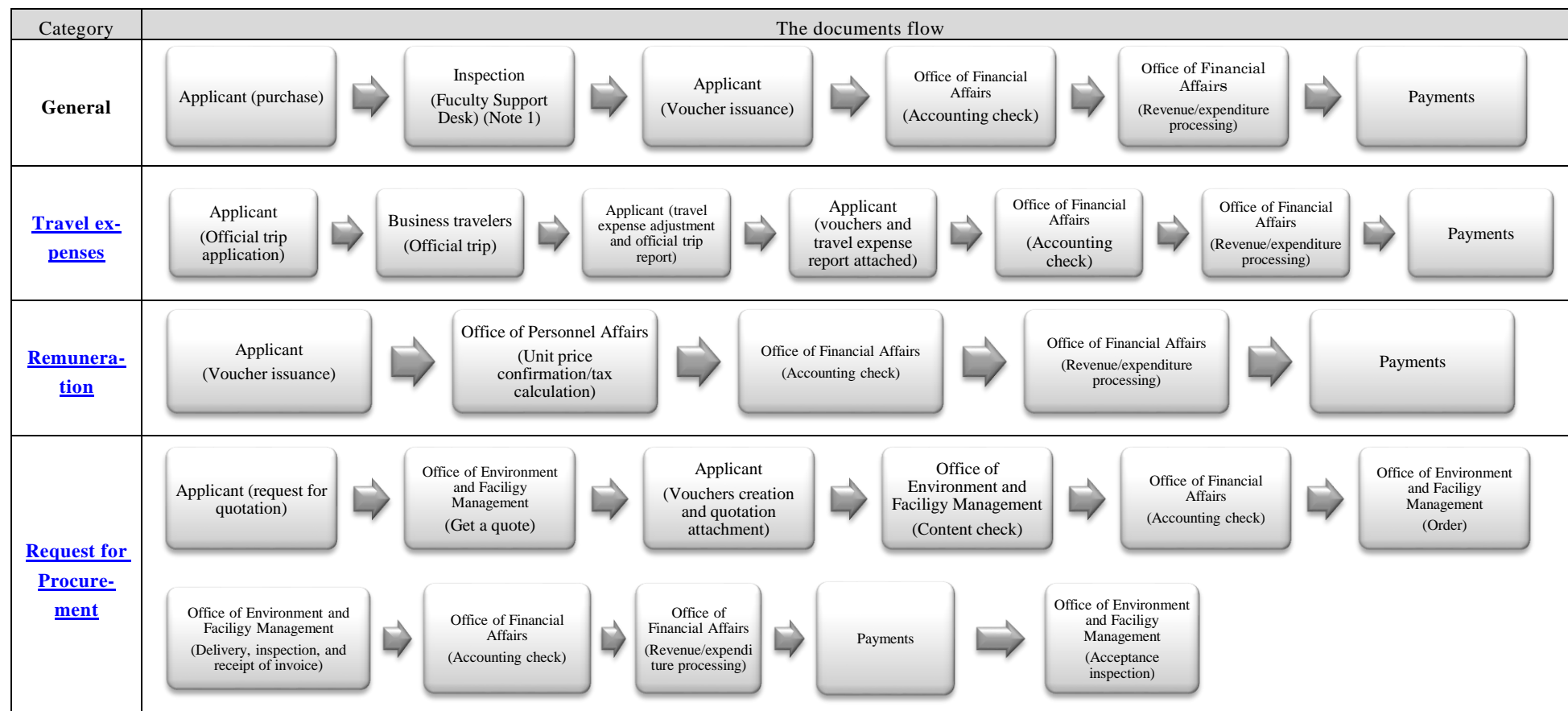
[Regulations]

No.	Category	Revision
1	Sophia University Grants-in-Aid for Scientific Research Administrative Procedures	Revised

II . Common Rules

1. Documents flow

○ The following shows the basic flow of documents. The flow may change depending on the case, so please refer to “[III. Individual Rules](#)” for details.



Note 1: Item inspection applies only to certain budgets. For details, see “[III-2-1 Types and definitions of goods](#)”.

Note 2: Depending on the budget, approval from the budget unit manager is required before financial, human resources, and environmental arrangements are made.

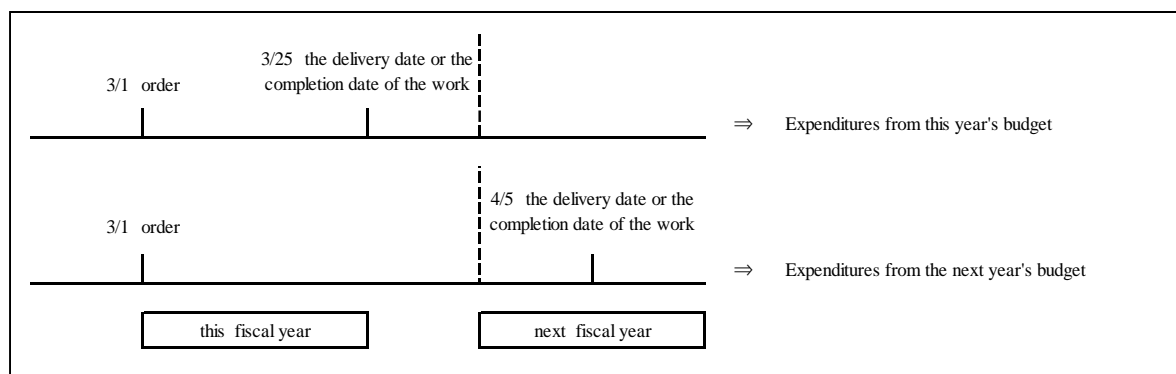
Regarding applicants: Researchers can apply for some tasks such as filing applications and entering data into the travel expense system, and these will be carried out at the Faculty Support Desk.

2. Fiscal Year

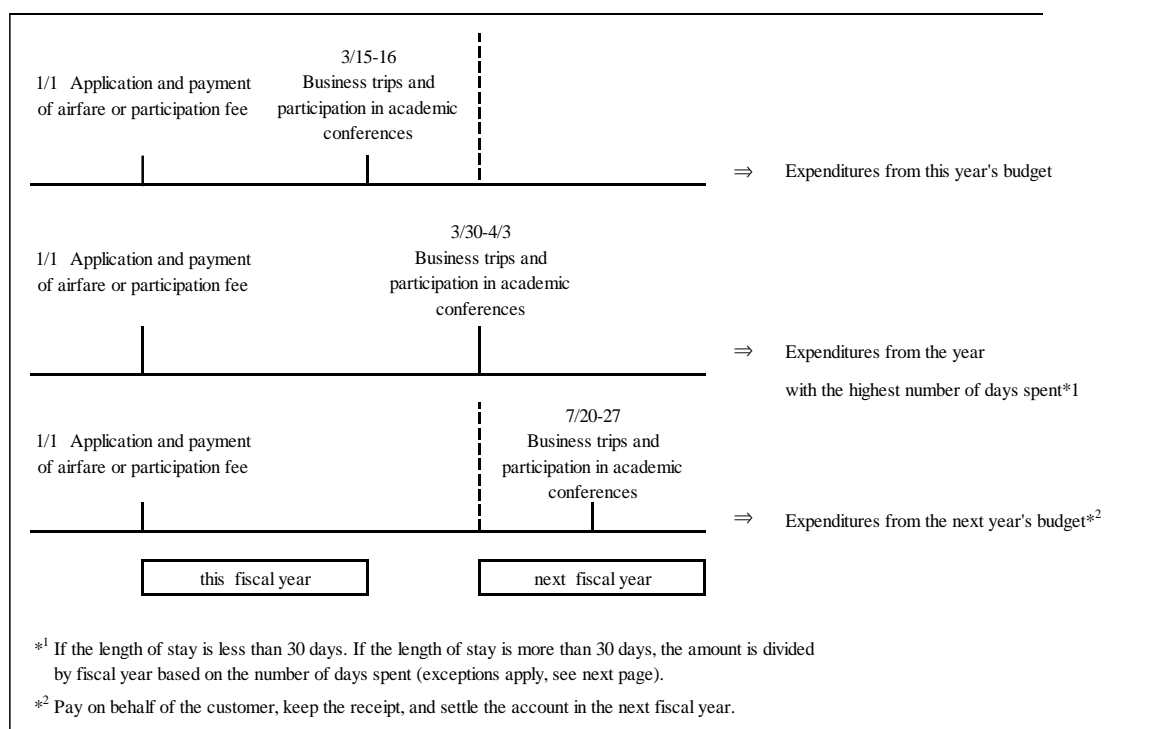
2-1 Fiscal Year Principles

- The fiscal year of a school corporation will be from April 1 to March 31 of the following year (Private Schools Act, Article 48).
- Only deliveries or services provided within the fiscal year related to the budget can be executed from the budget.
- The accounting year for major expenditure items is as follows:

- ① In the case of goods expenses, outsourcing expenses, and contract honorarium,
- the base date is the delivery date or the completion date of the work.



- ② For travel expenses and conference participation fees,
- the base date is the period of the business trip or the date of the conference.



2-2 Fiscal Year Exceptions

- Exceptions are limited to the following cases. In the case of external funding, the rules of the funding source apply instead of the following.

<Special provisions for payments that extend beyond fiscal years>

No.	Case	Handling
1	When the expenses fall on or after April of the following financial year, but the payment deadline is within the current financial year. <Example> • Annual subscription fee • Conference participation fees*, etc.	As a special case, execution from the budget of the fiscal year in which the date of the receipt/invoice falls is allowed. However, the following applicable expenses shall be handled via “up-front payment” as a general rule: (1) Various insurance premiums for the entire school (damage, injury, labor, etc.) (2) Journals to be paid from the budget of the Central Library administration * Consultation is required in the case of external funds
2	When the period covered by the expense differs from the university fiscal year, such as annual payments (example: January–December) <Example> • Annual membership fee for academic societies • Maintenance cost • Annual software plan • Domain renewal fees • Annual subscription fees, etc.	
3	Travel expenses when the period of travel extends over more than one fiscal year	○ For period of 30 days or more As a general rule, we will classify the year according to the number of days of business travel. However, if the period of business travel in one fiscal year is 14 days or less, the expenses shall be for the fiscal year in which the number of days of business travel is greater. ○ For period of less than 30 days As a general rule, the expenses will be for the fiscal year with the most days of business travel.

For details on special payment of conference participation fees, please refer to the "[FAQ on the Use of Research Funds](#)"

< Exceptions for multi-year lump-sum payment >

1	For personal computers “Anti-virus software” or “repair guarantee fee” PC/Multifunction device/Printer “Repair warranty fee”	As a special case, the two fees listed on the left are regarded as expenses necessary for maintaining PC etc, and the full amount of expenses purchased in a lump sum can be executed from the fiscal year budget for purchases. However, the following points should be noted: (1) The number of years that can be covered by a lump-sum purchase is limited to “3 years” (2) Special measures for lump-sum payments for multiple years are limited to the two points listed on the left (business software other than anti-virus software, as well as subscription fees; annual fees of academic conferences are not allowed as before). * Consultation is required in the case of external funds
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3 Budget unit manager and document approver

○In conjunction with the implementation of paperless accounting vouchers from fiscal year 2025, the budget unit manager and vouchers approver will be changed as follows.
As a result, the accounting delegation notification will be abolished.

○Other than research expenses

Budget	Budget unit manager	Document approver
Board members, president, vice president, and head of school	The person listed on the left	The person listed on the left
Other than the above	Heads of education and research organizations (chairpersons of graduate schools, deans, directors of Sophia Research Organization, directors of centers) and heads of each administrative organization (directors) stipulated in the “Job Classification of Sophia School Corporation”	[Administrative department] GC chief, etc. [Faculty/Graduate School/Research Institute] Budget Unit Manager, etc.

○Research funds

Research funds	Budget unit manager	document approver
Individual Education and Research Expenses	The researcher	The researcher
Academic research travel expenses (domestic and overseas) / (overseas only)		
Grant-in-Aid for Scientific Research Incentive Research		
Research Promotion Grant		
Commissioned research expenses/external collaborative research expenses		
Special Research Grants		
Grants		
Individual Research Results Dissemination Incentive Grant (Academic Book Publishing Grant)		
Grants-in-Aid for Scientific Research (including Grants-in-Aid for Scientific Research from the Ministry of Health, Labor and Welfare)		
PJPD Research Grants for Voluntary Research Activities		
Special Academic Research Promotion Fund	Vice President for Academic Research Affairs	
Sophia Symposium	President	
Innovation in Education	President	
Application-based research funding (only for the Faculty of Science and Engineering)	Dean of Faculty of Science and Technology	Dean of Faculty of Science and Technology
Student Education and Research Fees	Dean of Faculty /Dean of Graduate School	Dean of Faculty /Dean of Graduate School
Individual Research Results Dissemination Incentive Grant	Dean of Faculty /Dean of Graduate School	Dean of Faculty /Dean of Graduate School

4 Decision-making authority

○ The decision-making authority for budget execution will be handled as follows in accordance with Article 9 of the Sophia School Corporation Decision-Making Authority Regulations, Appendix 1 (No. 43-52) and Appendix 2 (No. 30-33).

○ Regardless of the approval authority below, please refer to "[3. Budget unit manager and document approval](#)" for approval of vouchers at the time of payment.

4-1 Organizations where a director has been appointed

Budget execution amount (Note 1)	Group manager Center manager Office manager	Director	Approval procedure (Note 3)	Higher education Standing Committee
Over 10 million yen				○ (Notes 4, 5, and 6)
Over 5 million yen, not exceeding 10 million yen			○ (Notes 4, and 5)	
Over 1.5 million yen, not exceeding 5 million yen		○ (Note 2, and 4)		
Not exceeding 1.5 million yen	○			

Note 1. The price of one item or one set is the standard. (See "[4-3 Concept of One case or one set](#)").

Note 2. Please use the dedicated format for the collaboration flow ("Approval" → "Director's approval").

Note 3. Depending on the execution details, the director in charge of the relevant area is the decision-making authority.

Note 4. As a general rule, estimates from three or more companies are required.

Note 5. Please attach a copy of the approval documents or a decision of the Standing Committee as evidence to the voucher. [First payment only]

Note 6. Prior consultation and approval by the office of financial Affairs is required (see "[4-4 Pre-approval by Office of Financial Affairs](#)").

4-2 Organizations where a director has not been appointed (faculties, graduate schools, research institutes, junior colleges, etc.)

Budget execution amount (Note 1)	Budget unit manager	Approval procedure (Note 2)	Higher Education Standing Committee
Over 10 million yen			○ (Notes 3, 4, and 5)
Over 5 million yen, not exceeding 10 million yen		○ (Notes 3 and 4)	
Over 1.5 million yen, not exceeding 5 million yen (Note 6,7)		○ (Notes 3 and 4)	
Not exceeding 1.5 million yen	○		

Note 1. The price of one item or one set is the standard. (See "[4-3 Concept of One case or one set](#)").

Note 2. Depending on the execution details, the director in charge of the relevant area is the decision-making authority..

Note 3. As a general rule, estimates from three or more companies are required.

Note 4. Please attach a copy of the approval documents or a decision of the Standing Committee as evidence to the voucher. [First payment only]

Note 5. Pre-approval from Office of Accounting is required (see "[4-4 Pre-approval by Office of financial Affairs](#)").

Note 6. Until FY2023, "Order Approval Request" was used, but from FY2024, this has been changed to a request for approval procedure.

Note 7. Excluding procurement goods ordered by Office of Environment and Facility Management.

List of organizations without a director

Item No.	Classification	Budget Unit	Budget Unit Manager	1.5-10 million yen Person with decisionmaking authority
1	Corporation	Chairman, Director in Charge, President, Vice President	Chairman, Director in Charge, President, Vice President	Budget Unit Manager
2	Corporation	Kirishitan Bunko Library	Chief Editor of Monumenta Nipponica	Trustee for Jesuit Higher Education
3	Corporation	Asia Center for Research and Human Development	Trustee for Jesuit Higher Education	Trustee for Jesuit Higher Education
4	Corporation	New Catholic Encyclopedia	Trustee for General Affairs	Trustee for General Affairs
5	Corporation	Office of Institutional Research	Director, Office of Institutional Research	Trustee for Management Planning
6	Corporation	Office for the Promotion of Diversity	Director, Office for the Promotion of Diversity	Trustee for General Affairs
7	Corporation	Catholic-Jesuit Center	Director of Catholic-Jesuit Center	Chancellor
8	Corporation	Sophia Archives	Trustee for General Affairs	Chancellor
9	Corporation	Office of Mejiro Seibo Campus	Director, Office of Mejiro Seibo Campus	Trustee for General Affairs
10	Corporation	Audit Office	Audit Office Chief	Chancellor
11	Corporation	Sustainability Promotion Headquarters	Trustee for General Affairs	Trustee for General Affairs
12	University	University Headquarters	President	Trustee for General Affairs
13	University	General Studies	Each Vice President	Trustee for General Affairs
14	University	Faculty/Graduate School	Deans (In some cases, Chairperson)	Trustee for General Affairs
15	University	Graduate Degree Program of Applied Data Science	Applied DS Degree Program Steering Committee Chair	Trustee for General Affairs
16	University	Department-managed fund	Chairperson	Trustee for General Affairs
17	University	Center for Liberal Education and Learning	Director, Center for Liberal Education and Learning	Trustee for General Affairs
18	University	Center for Language Education and Research	Director, Center for Language Education and Research	Trustee for General Affairs
19	University	Center for Global Education and Discovery	Director, Center for Global Education and Discovery	Trustee for General Affairs
20	University	Center for Teaching and Curator Credentials	Director, Center for Teaching and Curator Credentials	Trustee for General Affairs
21	University	Sophia Research Organization	Director, Sophia Research Organization	Trustee for General Affairs
22	University	Research Institutes Division	Directors of research organizations (in some cases, directors of individual research institutes)	Trustee for General Affairs
23	University	Project Research Division	Directors of research organizations (in some cases, directors of individual research centers)	Trustee for General Affairs
24	University	Monumenta Nipponica	Chief Editor of Monumenta Nipponica	Trustee for General Affairs
25	University	Semiconductor Research Institute	Director of Semiconductor Research Institute	Trustee for General Affairs
26	University	Institute of Grief Care	Director of the Grief Care Research Institute	Trustee for General Affairs
27	University	Sophia University Institute of Bioethics	Director of the Institute of Bioethics	Trustee for General Affairs
28	University	Institute of International Relations	Director of the Institute of International Relations	Trustee for General Affairs
29	University	Human Resources Center for International Cooperation	Director of the International Cooperation Human Resources Development Center	Trustee for General Affairs
30	University	Institute of Inclusive Community	Director of the Institute for Multicultural Studies	Trustee for General Affairs

31	University	Institute for Human Security	Director, Institute for Human Security Studies	Trustee for General Affairs
32	University	Island Sustainability Institute	Director of Island Sustainability Institute	Trustee for General Affairs
33	Junior College	Sophia University Junior College Division	President of Sophia University Junior College Division	Trustee for General Affairs

*The order of the table is as listed in the Sophia School Organization Schedule 1.

4-3 Concept of "one case or one set"

Even if the budget is executed in multiple installments, such as when conducting multiple transactions with the same vendor for the same purpose (for example, the same event or function), or when entering into a multi-year contract with the same vendor and making payments each year, these amounts must be added together and treated as "one item or set," and the budget must be executed only after approval is received based on the total amount.

The decision-making authority rules and specific examples are as follows:
If you are unsure about how to proceed, please consult with the office of Financial Affairs or General Affairs Group in advance.

Article 10, Paragraph 2 of the Approval Authority Regulations

In cases where the upper limit of decision-making authority is limited by the amount of a single item, even if the item is executed in multiple installments, the total of all installments will be considered as one item within the scope of the same expenditure purpose, and approval will be obtained from a position with authority according to the total amount.

Example 1) When Company A is entrusted with reception work for participants and production of printed materials at a conference.

→ Both contracts will be treated as one contract, and a decision will be made based on the total amount.

Example 2) When you Conclude a three-year business contract with Company B, and the annual payment amount is 5 million yen

→The total amount paid during the contract period (15 million yen) will be treated as one contract, and a settlement will be made according to the total amount.

4-4 Pre-approval by Office of Financial Affairs

○Prior consultation with the Office of Financial Affairs is required in the following cases:

- If the amount exceeds 10 million yen (executive committee item)・・・required
- If the amount is between 1.5 million yen and 10 million yen, it is only necessary if the following items a to d apply:
 - a. When additional budget is required
 - b. When it is necessary to divert budget beyond the "business classification" in the financial system
 - c. When it is necessary to place an order before the budget is announced due to business schedules.
 - d. Other special cases occur.

○Procedures for prior consultation with the Office of Financial Affairs

Please attach the meeting materials and a PDF copy of the quotation and apply through the collaboration flow (the Bureau of Financial Affairs prior consultation application).

○Preliminary consultation request submission deadline

As a general rule, please send your request by email at least 4 business days before the desired response date.

If you cannot make it in time, please contact the person in charge of the Office of Financial Affairs in advance.

○ Regarding the description of the budget part in the meeting materials

The Office of Financial Affairs checks two points: 1) whether the planned budget range is correct and 2) whether the proper budget measures have been taken to carry out the project.

Therefore, please keep the following points in mind when preparing meeting documents:

- Please enter the budget unit according to the budget band in the financial system (Dr.Budget).

Example) ○○グループ> 経常> 一般運営費> 諸経費 *No entry is required for budget items.

- If the budget is insufficient in one budget band and needs to be diverted from another budget band (including cases where the surplus of special budget projects is covered by the ordinary budget), please enter the budget unit according to the budget band in the financial system (Dr.Budget) as well.

Example) The shortfall will be diverted from ○○グループ> 経常> 教育関係> 諸経費.

- If the budget has not yet been announced, please enter the budget band for which you requested the budget and mark it as "Budget Requested." Also, please include in the text of the meeting documents, a statement that "this is a deliberation that takes place before the presentation of the budget. "

Note! <Regarding the description of the budget part in the approval document>

From the perspective of speeding up the approval procedure and improving operational efficiency in each department, we decided not to require prior consultation with the Office of Financial Affairs from FY2024.

The Office of Financial Affairs will review the budget contents when the request document goes through the approval route. However, if there are any deficiencies in the written content or attached materials such as quotations, etc. the approval will have to be sent back to the applicant, which may end up taking time.

Please be sure to check the method of writing the budget part and the required documents (estimates, etc. that serve as the basis) listed in 4-4 above.

4-5 Handling when the contract amount changes after approval

The standards for handling cases where the contract amount changes after approval will be determined by the Higher Education Executive Committee on December 20, 2023.

Please check and take the necessary steps.

Application/Manual DB storage location: [決済後に契約金額が変更になった場合の伝票処理について](#)

5 Inspections and Confirmation of person in charge upon completion of transaction (contract) work

5-1 Confirmation of person in charge upon completion of transaction (contract) work

In transaction (contract) work that involves daily budget execution, it is necessary for the person in charge to confirm whether the work was performed as originally agreed upon (according to the contents of the order) and to keep records of the transaction (contract). This is one of the most important procedures in business.

For this reason, starting from the FY2025 budget execution, after the transaction (contract) is completed, We will be considered to have confirmed this by checking the checkbox in Dr.Budget.

* Procured goods and Amazon Business are not included.

5-2 Points to keep in mind regarding inspections

5-2-1 Basic Rules of Inspection

○The following items require inspection at the Faculty Support Station for Research Expense:

- Items purchased using external research funds from the government or government agencies
(Example) When "inspection" is required for research grants, national projects (NEDO, JST, etc.), commissioned research, extramural joint research, grants, etc.

Budgets contributed by public organizations (JDS, JICA training participants, etc.)

-Items purchased through Amazon Business (all items including on-campus research expenses)

○In order to prevent fraud (e.g., delivery of goods that are not used, repeated use of delivered goods, etc.), the actual items are checked (unused and unopened) by staff members .

However, the following cases are handled as special measures.

1. If applicable for photo inspection...See 「[5-2-6 Photo inspection](#)」 below
2. If inspecting items fixed in the laboratory (including precision equipment that is difficult to move) ...Contact [Inspection Officer](#). The person in charge of inspections will inspect the items at the on-campus installation.

○The deliverables will be inspected within a week after purchase.

○ From the perspective of preventing research funding fraud, for special services (database programming, website production, etc.), the details of the relevant specifications and work processes can be obtained by extraction or other methods at a later date by those with the necessary knowledge (the person himself or herself), etc. (excluding related parties) may check the information, so please cooperate in submitting various documents in such cases.

5-2-2 Budget to be inspected

The budget subject to inspection is as follows:

- 1) External research funding from the government or government agencies

Example: When inspection is required for research grants, national projects (NEDO, JST, etc.), commissioned

research, extramural joint research, grants, etc.

2) Budgets contributed by public institutions (JDS, JICA training participants, etc.)

5-2-3 Goods not subject to inspection

○ Items purchased from the following vendors stationed within the university premises are not subject to inspection.

On-campus vendors	(1) Kinokuniya Bookstore Co., Ltd. (<u>Only the Sophia University store and the Sophia University Junior College Division store. Purchases made at off-campus stores are subject to inspection.</u>) (2) Sophia Campus Support Co., Ltd (3).Patinesports
WEB centralized management system	(1) ESC Co., Ltd. (ASKUL agency) <Soloel Arena> (2) Otsuka Shokai Co., Ltd. "Tano-mail" (3) Kinokuniya Bookstore Co., Ltd. "Book Web Pro"
Government offices	Printing and photocopying expenses at the National Diet Library, etc.

*Excluding items that are the subject of Request for Purchase of Goods.

*Inspection is also required for Amazon Business.

○ All budgets managed by the University are required to be executed appropriately, regardless of whether or not inspection is conducted.

Budget unit managers and employees of budgets not subject to inspection must be fully aware of this point and must endeavor to execute the budget appropriately, including by checking the reasonableness of prices and the appropriateness of suppliers, and having their managers inspect the actual items if necessary.

5-2-4 Location and reception hours for inspection and acceptance (Yotsuya Campus)

Location: Faculty Support Desk (Building 3, 113b) Reception hours: Monday to Friday 9:00 to 17:00 *Only inspection is available from 11:30 to 12:30 *Summer holidays, New Year's holidays and special opening hours will be announced separately. Contact: [Inspection Department] 4078 (extension) kenpin_kanzai-co@sophia.ac.jp [Inspection Officer] 3156 (ext.) *At the Mejiro Seibo Campus and Hadano Campus, these are being implemented at each administrative center.

5-2-5 Delivery address of the goods to be inspected (shipping address)

* In principle, deliveries should be made to the university.

If the following conditions a ~ c apply, off-campus delivery is possible, but you will need to bring the item to the Faculty Support Desk at a later date.

a. When it is unavoidable to purchase during an extended period when the Faculty Support Desk is closed (summer holidays, New Year's holidays, etc.)

b. When purchasing books (items other than books are not permitted as it would be difficult to distinguish between public and private)

c. When photo inspection is required (see "[5-2-6 Photo Inspection](#)")

When ordering items that require inspection, whether or not they are to be ordered "via an inspection station," be sure to fill in the building/room number, affiliation (department/division), name, name, phone number, etc.

<Delivery address (shipping address) of goods> "University address + via inspection station, building/room number + affiliation name + purchaser name, phone number"

*Please make sure to write the building and room number as the delivery company will not be able to deliver the package if they are not written down.

5-2-6 List of requirements for item inspection

○ The following table provides examples of transactions in which it is difficult to determine whether the purchased goods, etc. are subject to inspection or not.

If the following table does not have the description, you are looking for and you are in doubt, please contact the

Faculty Support Desk.

[Necessary: \circ = Subject to inspection, \times = Not subject to inspection, \triangle = Depends on the case]

Purchased goods and transaction details	Necessary	Remarks									
Souvenirs from visited destinations	×	-									
Expenditures related to food and beverages (box lunches, drinks, etc.)	△	It is unnecessary (including for permanent use). However, water, etc. other than for eating and drinking purposes (for example, for experimental use, etc.) are subject to inspection.									
Newspapers, magazine subscriptions, and materials included in annual membership fees	△	In principle, it is unnecessary. However, every time an invoice is sent with each item, an inspection is required.									
Electronic media	△	<p>Varies depending on the limitation of the period of use and the availability of the actual product.</p> <table border="1"> <tr> <th>Limitation of the period Actual product</th><th>Yes (subscription) Account title: Rent expenses</th><th>No (purchased) Account title: Consumables expenses</th></tr> <tr> <td>Yes (Package version via CD-ROM, etc.)</td><td>○</td><td>○</td></tr> <tr> <td>No (Items to be downloaded from the Internet)</td><td>×</td><td>○</td></tr> </table> <p>* No inspection is required for the items that can only be accessed and downloaded online with a limited period of use. *If the usage period is not indicated on the receipt or other documents, a screen copy of the product description page or contract period information or other evidence showing whether or not the usage period is limited and the duration of use are also required.</p>	Limitation of the period Actual product	Yes (subscription) Account title: Rent expenses	No (purchased) Account title: Consumables expenses	Yes (Package version via CD-ROM, etc.)	○	○	No (Items to be downloaded from the Internet)	×	○
Limitation of the period Actual product	Yes (subscription) Account title: Rent expenses	No (purchased) Account title: Consumables expenses									
Yes (Package version via CD-ROM, etc.)	○	○									
No (Items to be downloaded from the Internet)	×	○									
Items purchased during official trips	○	If supplies purchased on a official trip or out of town are to be used before returning home, a photo inspection will be conducted (Refer to “5-2-6 Photo Inspection”)									
Library card	○	If purchased at the on-campus Kinokuniya, they are not subject to inspection.									
Postal items such as stamps, postcards, letter packs, etc.	×	Not subject to inspection because there are cases where these items are used on the spot where they are purchased. This includes Yu-Pack packaging supplies.									
Deliverables associated with other types of commissions and remuneration fees (contractual remuneration)	○	<p>Translation, proofreading, tape transcription, name tag creation, penmanship cost, website creation/update, DVD creation, etc. ⇒ deliverables to be inspected. Please attach the data of the deliverables to the Dr.Budget.</p> <p>* Interpretations and other cases that do not involve deliverables (including Education and research work for part-time work) are not subject to inspection.</p> <p>* For programming and website (web) production, please submit a report that shows the work content in addition to screen copies. (Handled as part of the prescribed form " Report on [System programming] and [Web site production] for the expenditure of remuneration fees.")</p>									
Printing and photocopying costs	△	<p>[Inspection subjects] Photocopies ordered from off-campus vendors, or photocopies made at non-public institutions, such as convenience stores [Not subject to inspection] Photocopies ordered at Sophia University Library, and use portion at public institutions such as the National Diet Library</p>									

Cost of liquid nitrogen (Faculty of Science and Technology) [Japan Air Liquide Co., Ltd.]	×	Not subject to inspection due to meter management.
Gasoline, kerosene, gear oil	×	
Chemicals/gases, and laboratory animals	○	Subject to inspection, but, if it is difficult to inspect at Faculty Support Desk, the items will be inspected at the on-campus installation site.
Paper submission fee	△	If pre-payment is unavoidable, it is not subject to inspection.
Repair expenses for equipment, etc Maintenance and inspection.	○	Inspect the products using documents that show the work content, such as work completion reports. If documents are not issued, a person in charge of the acceptance inspection station will need to be present at the work site, so please be sure to consult with the acceptance of Faculty Support Desk in advance.
When deliveries are made directly from suppliers to third parties	△	<p>【Subject to inspection (photo inspection)】</p> <p>Items delivered to other research institutions, such as joint research partners, in the course of conducting research.</p> <p>【Not subject to inspection (because the actual item cannot be confirmed)】</p> <p>Dedicated books sent directly from the publisher to the recipient, Amazon gift cards sent online, etc.</p>

5-2-6 Photo Inspection

(1) Requirements for photo inspection

○Photo inspection is allowed as a special measure only when the following a ~ e apply.

- When items purchased during the business trip/sabbatical period are to be used before returning home.
- Purchased by distant residents, etc., who fall under the off-campus list (KAKENHI Researcher Only).
- When it is necessary to make deliveries to other research institutions while conducting research (including purchases by collaborating researchers outside the University)
- If you have special permission from the university to conduct educational and research activities at home due to health reasons, etc.
- When the goods are delivered during the long closing period of Faculty Support Desk (summer vacation, year-end and New Year vacations, etc.) and the goods need to be used.

(2) Flow of Photo Inspection

①Photograph the items to be inspected.

The three photographic requirements are as follows.

- Photographs must be taken of the item in its original condition before opening and after opening. (you may use

the photograph after it has been taken).

2. The item must be photographed together with the delivery note or other documents.
 3. The name and product number of the item must be clearly visible.
- ※It is not necessary to fulfill all requirements with a single photo (see sample photo below).

②Bring the following required documents to Faculty Support Desk

1. Photographs
2. Delivery note (or invoice or receipt if not available)
3. Application form for photo inspection
→Please obtain from the following folders in Sophia Manual DB.

[Application for Photo Inspection](#)

<About photo inspection by e-mail>

If you will be away from the school for a long period of time for overseas research, you can inspect photos by e-mail instead of ② above.

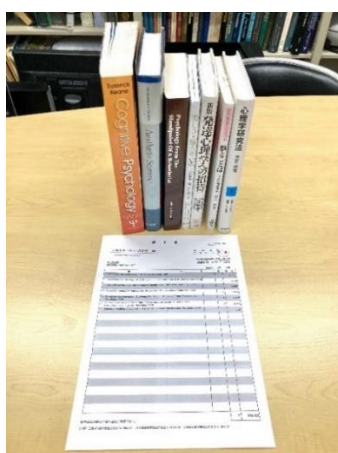
In this case, the following is the procedure.

1. The applicant sends the documents listed in ② above to Inspection station by e-mail.
2. After acceptance inspection, the acceptance office shall return the delivery note with the acceptance seal stamped to the applicant.
3. The applicant attaches the stamped receipt, etc. to the voucher and submits it to Office of accounting.

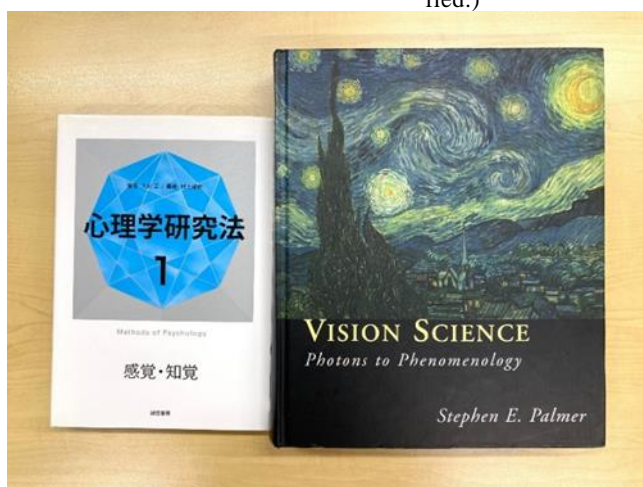
【Sample photos】



Photograph of the entire purchase



A photograph of the purchased goods together with the delivery note, etc.
(Please take the photograph so that the word "delivery note" can be identified.)



If the product name, product number, etc. are unclear in the photograph of the entire purchased item, please also

attach individual photographs of each item.

6 How to issuing vouchers

6-1 Issuing of vouchers and accounting system

- The financial system “[Dr. Budget](#)” is used to issue vouchers and check balances.
- IDs and passwords for researchers will be provided by Office of Accounting upon recruitment.
- Please obtain the operation manual from “Manual” on the top screen after logging in.

6-2 Budget transfer and budget diversion

6-2-1 Budget transfer

- Budget transfer is a system for changing expenses from one budget that has already been executed to expenses from another budget.
- To transfer the budget, please submit a "Budget Transfer Application Form" (submitted via the collaboration flow) to the Finance Group. (Departments and researchers cannot issue transfer vouchers themselves.)

6-2-2 Budget diversion (Administrative department budget only)

- Budget diversion is a system that allows diversion between budgets with different operational categories during the period for the budgets of administrative departments.
it is an exceptional measure that is applied only when unexpected circumstances occur in the original project plan.
- For budget diversion, please submit the “Application for Budget Change (Diversion/Addition)” (application through the Collaboflow) to Office of Financial Affairs.
However, please note that meeting expenses, public relations and entertainment expenses, and other welfare

expenses cannot be increased through diversion.

6-3 Payment date and deadline for accepting vouchers

*** Please submit promptly regardless of the following deadlines.**

Execution category in the financial system (Dr. Budget)		Payment date	Office of Accounting's deadline for accepting vouchers	Remarks
11	Month-end payment to vendors	Last business day of the month	On the 10th of every month	<p>○ Vendors that are not registered in the financial system are asked to apply through the collaboration flow "Business Account Registration Application." Please submit the form after completing the registration in the Finance Group.</p> <p>If there is a vendor who is not registered in the financial system, please enter it as "miscellaneous payments" before submitting the voucher. In the case of a procurement slip, enter vendor code "99999990" and vendor name "Request for purchase of goods, no registered party" before submitting the voucher.</p> <p>○ If there are multiple accounts including "Mizuho Bank" in the invoice, please select the "Mizuho Bank" account. (Thank you for your cooperation in reducing transfer fees.)</p> <p>○ Please submit the invoice within two months of receiving the invoice.</p> <p><u>*Please note that in accordance with the Electronic Bookkeeping Act, the settlement deadline has been set from fiscal year 2025.</u></p>
18 30	<p>Transfer of advances to individuals and faculty/staff members (remuneration)</p> <p>Overseas remittance payment (remuneration)</p>	<p>① 15th</p> <p>② Last day</p>	<p>① 20th of the previous month</p> <p>② 5th of the month</p> <p>* Deadline for receipt of vouchers at Bureau of Personnel Affairs</p>	<p>○ Under the Freelance Protection Act, payment must be completed within 60 days after the completion of work, so payments will be made twice a month according to the dates of business as follows.</p> <p>① Work completed between the 25th of the previous month and the 10th of the current month → payment on the 15th of the following month</p> <p>② Work completed between the 11th and 24th of the month → payment at the end of the following month</p> <p>* Hours may vary if there are summer or winter holidays or public holidays.</p> <p>Please see here for the 2025 payment schedule. (Schedule for payment of honorarium for fiscal year 2025)</p> <p>* Payment date 27 will be the same as above even in the case of fees that are not subject to the New Freelance Protection Act.</p> <p>* Please refer to "7. Freelance Protection Act" for information on the University's response to the Freelance Protection Act.</p> <p>* If you have a specific desired payment date or a project with a strict submission schedule after the work is completed, please consult with the Office of Personnel Affairs (Contractor Remuneration Division) in advance.</p> <p>* Points to note when sending money overseas</p> <p>○ Payment vouchers take several days to several weeks from the payment processing date (= remittance date) for the funds to reach the recipient's account. In addition, the payment processing date may be different from the payment date for domestic remittances.</p> <p>○ Please fill in the necessary information on the "International Remittance Information Sheet" and submit it by attaching the data to the Dr. Budget vouchers.</p> <p>○ There are points to note depending on the country and currency, so please be sure to check "6-4 Overseas Remittance" in advance before creating and submitting the shipping vouchers.</p>

12	Individual transfer payments (personal, student-related, and vendor payments other than month-end payments)	Every Thursday *If Thursday is a holiday, the payment date is the previous business day.	Two Thursdays before the payment date	<p>○ In principle, it is not possible to specify a payment date other than Thursday. (Except for cases where there is a <u>specific date for payment</u> due to a contract, etc.) -<u>Specific date for payment</u>: A specific date on which payment is due. (Example: April 10 is specified → payment on any other date is not possible) -<u>Payment due date</u>: period up to the date of payment (Example: Due on April 10 → the payment can be made on or before April 10)</p> <p>* Invoices with <u>due dates</u> should be submitted in time for payment on the nearest Thursday.</p> <p>* For payment to a vendor who is not registered in the financial system but who can be paid at the end of the month, please submit the voucher with the execution category “month-end payment to vendors” (miscellaneous payment input).</p> <p>* For domestic remittance to foreign nationals, due to regulations under the Foreign Exchange Act, please check the nationality of the payees. If the payee is a national of one of the following restricted countries, please follow procedures below: <Countries subject to remittance restrictions> Russia, Belarus, Iran, Iraq, Republic of Cuba, Syria, Venezuela, North Korea <If applicable></p> <p>• Regardless of submission of voucher, please contact the Revenue and Expenditure Team, Office of Financial Affairs as soon as the payment is confirmed. (Email: shiharai-shikin-co@sophia.ac.jp)</p> <p>Note: Please note that if you do not contact us in advance, your payment may be significantly delayed due to the delay in reporting to your financial institution.</p> <p>• Please enter the name and nationality of the payee in the Summary or Reason column of the voucher.</p>
13	Account payments of advances to faculty/staff members	Second and fourth Fridays *If Thursday is a holiday, the payment date is the previous business day.	Accepted at any time, processed sequentially	<p>○ For the transfer of advances, it is necessary to submit a “Request form for transfer of advances, etc. to a bank account” to the Office of Capital in advance and register a transfer account. *Please note that this is different from the “Notification of payroll transfer account” submitted to Bureau of Personnel Affairs. Please download it from “Application/Manuals DB” or submit via web form.</p> <p>○ Please submit to Office of Financial Affairs <u>within two months from the date indicated on the receipt</u>. * <u>Please note that due to compliance with the Electronic Bookkeeping Act, the settlement deadline will change from within 3 months to within 2 months from fiscal year 2025.</u> <u>Exceptions: Advance travel expenses such as purchasing air tickets and booking hotels, and conference participation fees</u></p> <p>○ No notification of payment will be made, so please check your account.</p>

21	Cash payment at the counter	Every Monday	Monday of the previous week	<p>Cash payment at the counter is allowed only in the following cases:</p> <p>*Please note that due to comments from auditing firms and a significant reduction in cash intermediation operations by financial institutions, the rules will change from fiscal year 2025.</p> <p>1) Condolence and celebration expenses (applicable departments: General Affairs Bureau, Personnel Bureau, Student Affairs Bureau only)</p> <p>2) Refunds for incorrect purchase of stamps at stamp vending machines</p> <p>3) Advance payments that meet any of the following requirements</p> <p>a. When the purpose of use exceeds 100,000 yen</p> <p>b. For change at university-wide events</p> <p>c. Emergency Response (Wellness Center, Mejiro Seibo Campus Administrative Center, Student Center, Global Education Promotion Office only)</p> <p>4) Payments to non-residents staying for one month or more</p> <p>5) Payments to non-residents who are expected to work at the university for one month or more</p> <p>However, if any of the following apply, a leave of less than one month may be acceptable.</p> <p>a. When travel expenses or honorarium including travel expenses are paid, and the amount of a single payment exceeds 100,000 yen per person</p> <p>b. When the recipient does not have a bank account in Japan or overseas and transfer (overseas remittance) is not possible</p> <p>*Refunds for incorrectly purchased stamps from stamp vending machines and student safe deposit box loans are accepted Monday through Friday, 9:30-11:30 and 12:30-17:00, excluding holidays.</p>
22	Payment by Post Office payment slip	Processed by payment due date	Five business days before the payment due date	<p>Payment by Post Office payment slip is allowed only when a bank transfer is not possible and will be made using Japan Post Direct.</p> <p>* For academic conferences and annual membership fees in the name of individuals, it is necessary to respond to various inquiries such as membership numbers, so please carry out the procedure for advance payment.</p> <p>* See [Payment using Post Office payment slips] for details.</p>
14	Payment of taxes, utility bills, and bank transfer requests (Including direct debit)			<p>○When submitting a paper transfer slip, please write the request number on the slip on a sticky note or similar and submit it to the Finance Group via campus mail.</p>
31	Overseas remittance payment	Paid each time	10 business days before the payment due date	<p>○It takes several days to several weeks for an overseas remittance payment voucher to be credited to the payee's account from the payment processing date (that is, the remittance initiating date).</p> <p>○Please fill in the necessary information on the "International Remittance Information Sheet" and submit it by attaching the data to the Dr. Budget slip.</p> <p>○There are points to note depending on the country and currency, so please be sure to check "6-4 Overseas Remittance" in advance before creating and submitting the shipping slip.</p>

33	<p>Euro remittance payment to Germany</p> <p>*For overseas remittance of remuneration fees, please refer to "Transfer of advances to individuals and faculty/staff members (remuneration)".</p>			<p>○When transferring euros to Germany, the transfer will be made from our university's account in Germany (bank transfer), so please select this option. There is no need to attach the overseas remittance confirmation sheet.</p> <p>○If you are sending euros to a country other than Germany, please select "31 Overseas Remittance Payment."</p> <p>○Even if you are sending money to Germany, if the payment is in euros where the equivalent amount is yen, it will be considered as "31 Overseas Remittance Payment."</p>
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The deadlines for accepting vouchers in August, September, December, and the end of the fiscal year (end of March), as well as issues to keep in mind, will be announced separately on the Sophia bulletin board.

[Payment using Post Office payment slips]

- Please select Post Office payment slip [Execution category: 22 payment by Post Office payment slip] only if you cannot make a “bank transfer.” If “bank transfer” is possible, please select “Execution category: 11 Month-end payment to vendor” or “Execution category: 12 Individual transfer payment”. However, for academic conferences and annual membership fees in the name of individuals, it is necessary to respond to various inquiries such as membership numbers, so please carry out the procedure for advance payment.

<How to fill in the Post Office payment form “Payment Slip/Transfer Payment Invoice/Receipt”>

Please fill in “amount to be transferred, address/name/postal code in the client column, and other necessary information (invoice number and message to the recipient),” and make sure to also fill in “amount to be transferred, and client’s address/name” on the right side, which will be used as a copy.

(3) If necessary, please fill in the message field, etc.

(1) If it is blank, please fill in the amount.
(Put “¥” in front of the amount)

The form is a Japanese Post Office payment slip. It contains the following information:

- Amount:** ¥102,855.4 (highlighted with a red circle and arrow from instruction 1).
- Client Address:** 102-8554, 7-1 Kioicho, Chiyoda-ku, Sophia University Faculty Department, Ichiro Sophia (highlighted with a red circle and arrow from instruction 2).
- Recipient Name:** Sophia University Faculty Department, Ichiro Sophia (highlighted with a red circle and arrow from instruction 3).
- Message Field:** A dotted line area for a message, currently empty (highlighted with a red circle and arrow from instruction 3).

For overseas remittances, please refer to “[6-4. Overseas Remittance.](#)”

6-4 Overseas remittance

6-4-1 Types of overseas remittances and points to keep in mind

No.	Remittance type	Details	Execution category	Points to keep in mind
1	Euro remittance to Germany	Bank transfer	33: Euro remittance to Germany	<ul style="list-style-type: none"> ○ Euro remittances to Germany are usually bank transfers. ○ When sending Euros to countries other than Germany, it will be as “other remittances.” ○ Even if you are sending money to Germany, if the payment is in euros with the equivalent amount in yen, it will be considered an “other remittance.”
2	Other remittances	<ul style="list-style-type: none"> • Bank transfer remittance in US\$ • Euro remittance to countries other than Germany • Bank transfer remittance for other foreign currencies 	31: Overseas remittance	<ul style="list-style-type: none"> ○ Transfers in minor currencies may not be possible. Please contact Office of Capital for details. * Minor currencies are currencies other than US dollar (USD), Euro (EUR), Japanese yen (JPY), pound sterling (GBP), Australian dollar (AUD), Canadian dollar (CAD), and Swiss franc (CHF). * However, transfers in the major currencies listed above may also not be possible depending on the country or bank from which the money will be sent. ○ You may not be able to send money to the following restricted countries: Please contact the Finance Group in advance. Russia, Belarus, Iran, Iraq, Republic of Cuba, Syria, Venezuela, North Korea ○ Please fill out the “Overseas Remittance Payment, Notification Sheet for Remittance” (designated form) and attach it to the voucher with a clip. (Please also include the file “New Overseas Remittance Payment, Notification Sheet for Remittance 202310.xlsx” that you created as a file attachment using the attachment function in the Dr. Budget input screen.) (Please refer to the entry example.) ○ When paying in a foreign currency based on Japanese yen (← “I want to pay ○○ yen in foreign currency ”), please write “△△ (US\$/Euro, etc.) equivalent to ○○ yen” in the description column of the voucher. ○ There are points to keep in mind depending on the country and currency of the payee. Please refer to [Points to keep in mind: by country/by currency]. ○ If there is more than one payee, please prepare a separate voucher for each payee. Please use one voucher per payee.

6-4-2 Yen conversion rate for foreign currency transactions

- Please use the exchange rate set by Bureau of Financial Affairs for exchange rates in foreign currency transactions.
 - *The exchange rate stated on the credit card statement will be applied to the exchange rate at the time of credit card payment.
- As for the exchange rate, in principle, the following week's rate will be posted on the "Sophia Bulletin Board" every Friday. For foreign currencies that are not on the rate table, please email Office of finance group. (shiharai-shikin-co@sophia.ac.jp)
- Please set the reference date as the voucher issuing date. However, for travel expenses, the date on which advance payments are made overseas is the reference date (required to be entered in the Travel Expenses System).
- Please use the foreign currency calculation function when creating a slip with Dr. Budget.
Yen will be displayed automatically.(Details are described in the Dr. Budget manual)
- Please refer to the example below when calculating the yen exchange rate using a method other than filing with Dr. Budget.

Example: In the case of issuing a payment voucher for an invoice of US \$55,
• Weekly rate: 1 dollar = 109.16 yen (the rate set by Bureau of Financial Affairs by the "Sophia Bulletin Board")
• $55 \text{ dollars} \times 109.16 \text{ yen} = 6,003.8 \text{ yen}$
→ Amount stated on the voucher: 6,003 yen (rounded down to the nearest decimal point)

6-4-3 Remittance fees

- The bank fees (if any) for the remittance transaction will be paid by the School Corporation, so there is no burden on the transfer requester.
- Please note that bank fees may be charged to the remittee when the remittance arrives depending on the bank of the beneficiary account or the intermediary bank.

[Entry example: Notification Sheet for Overseas Remittance]

<div>海外送金内容連絡シート</div> <div>Notification Sheet for Overseas Remittance</div>			
<p>※様式作成時、受取人本人に記入を依頼する場合は★印項目の記入をご依頼ください。 If you would like the recipient to fill out this form themselves, please ask them to fill in the items marked with ★.</p> <p>重要: 以下の情報はすべて半角英数字でタイプ入力してください。 Note carefully: type in following columns all in alphanumeric characters.</p>			
送金明細 Remittance Details	送金目的 PURPOSE	<input type="checkbox"/> 貿易 (TRADE) <input type="checkbox"/> 貿易外 (NON TRADE)	
	送金内容 DETAIL	送金の内容を入力 (日本語不可) 例: 旅費の送金 → PAYMENT FOR TRAVELING EXPENSES Enter the details of the remittance (Not in Japanese) Example: remittance of travel expenses → PAYMENT FOR TRAVELING EXPENSES	
	受取人あて連絡事項 MESSAGE TO THE RECEIVER SIDE . IF	※INVOICE No 等の必要事項をご記入ください ※Please fill in required information such as INVOICE No.	
	送金金額 AMOUNT	<input type="checkbox"/> 円貨相当額を送金する場合 円 In case of remittance of yen equivalent amount yen <input type="checkbox"/> 外貨指定額を送金する場合 相手へ送金する外貨をそのまま入力 For remittance of specified amount in foreign Enter foreign currency you wish to remit to the currency recipient as it is (記入例 ex.: USD 250.00) <input type="checkbox"/> 米ドル (USD) <input type="checkbox"/> 欧州ユーロ (EUR) <input type="checkbox"/> 英ポンド (GBP) <input type="checkbox"/> 豪ドル (AUD) <input type="checkbox"/> 日本円 (JPY) *Payable if you can receive Japanese Yen <input type="checkbox"/> その他 (Other) () ※CNY payments to individuals in China are not permitted.	
	★送金希望通貨 REQUESTED CURRENCY		
支払先 情報 Payee Information	(Choose one) <input type="checkbox"/> 支払先情報は受取人本人による記入です Filled in the payee information by the recipient <input type="checkbox"/> 支払先情報は受取人本人以外による記入のため、口座情報が確認できる書類を別途添付しました Since the payee information was filled in by someone other than the recipient, we have attached a separate document that can confirm the account information.		
	★受取人名 (口座名義) PAYEE (Account holder's name)	受取人 (業者等) の口座名義を入力 Enter Account holder's name	
	★受取人住所 PAYEE'S ADDRESS	受取人 (業者等) の住所を入力 Enter address of the Payee (vendor etc.) ※国名・都市名/市区町村を必ず入力してください ※ Name of country and city/town are mandatory ※米国、北米、南米の場合、「私書箱」は不可 ※Remittance is not possible if the address is a P.O. box (Only in case of USA, North America or South America).	
	★受取人電話番号 PAYEE'S TELEPHON No.	★※KOREAN WON送金の場合のみ必要 ※Only in case of KOREAN WON transfer	
	★受取人口座番号 (またはIBAN CODE) PAYEE'S ACCOUNT NO. (OR IBAN CODE)	受取人の口座番号を入力 Enter Payee's account No. (or IBAN code) ※欧州への送金の場合はIBANコードを必ず入力してください。メキシコ宛送金の場合は口座番号だけでなく、CLABEも必要です。 ※ For remittances to Europe, please be sure to enter the IBAN code. Please write CLABE along with the account number for remittance to Mexico.	
	★受取先銀行 SWIFTコード/ABA 等 PAYING BANK SWIFT CODE/ABA NO.	SWIFT BIC (SWIFTコードともいう。欧州・アジア向け/8桁または11桁)、ABA NO. (米国向け/9桁)、SORTコード (英向け/6桁) 等 SWIFT BIC (also SWIFT CODE. For Europe and Asia, 8 or 11 digits), ABA NO. (for USA, 9 digits), SORT CODE (for UK, 6 digits)	
	★受取先銀行・支店名 PAYING BANK・BRANCH	受取銀行・支店名を入力 Enter name of the paying bank/branch.	
★受取先銀行・支店の住所 PAYING BANK ADDRESS	受取銀行・支店の住所を入力 Enter address of the paying bank/branch. ※国名を必ず入力してください ※ Name of country is mandatory		
* 経由銀行 Intermediary Bank (★ある場合のみ If needed)			

★ Formats are stored in the “Applications and Manuals Database” of the internal network (Sophia M365 Portal).

<Points to note when filling in>

- Please fill in everything in English characters (same applies to remittances to China, South Korea, etc.)
 - * Special characters (“á,” “é,” “Ö,” “ß,” etc.) cannot be used in bank remittance requests, so please replace them with their alphabetical equivalents.
- The account information may have changed since your last payment, so be sure to check the account information every time.
- Please fill out the necessary information, attach it to the voucher, and submit it.(using the attachment function in

the Dr. Budget input screen.)

• Points to note for each item are as follows:

Items to enter	Notes
Purpose of remittance	Please check either "Trade" or "Non-trade". "Trade" = Import of goods (e.g. buying books, etc.) "Non-trade" = Honoraria, etc.
Remittance details	Please enter your remittance details briefly. Example: HONORARIUM (for honorarium), REFUND OF ○○ (for refund)
Message for recipient	Please fill in any information you wish to pass on to the recipient. Example: Invoice number, payment details (As an online lecture fee ~), etc.
Remittance amount	Please check one of the following and enter the amount. "When transferring the equivalent amount in yen" (e.g. transferring 500,000 yen in US dollars) ...Enter the amount you wish to remit in Japanese Yen (500,000 yen) "When sending a specified amount in a foreign currency" (e.g. sending \$5,000 in US dollars) ...Enter the amount of foreign currency you wish to remit (USD5000.00)
★ Currency of remittance	Please select the type of currency you wish to remit and check it.
Payment Information	Please select one and check it. "Payment information must be filled in by the recipient themselves." →Please have the person fill in the fields marked with ★, and the other fields should be filled in by the person submitting the contact sheet. If you enter the information yourself, supporting documents such as account information are not required. "Because the payment information was filled out by someone other than the recipient, I have attached a separate document that verifies the account information." →The person submitting the contact sheet should fill in the fields marked with ★. Please also submit supporting documents such as account information (emails from the recipient, etc.).
★ Recipient name (account holder name)	If you are in the US, Canada, or Central or South America, please enter your full name.
★ Recipient address	Please be sure to enter the country name and city name/town/village. For US, Canada, Central and South America, please enter the full address (no POBOX, Postal Box, or PO)
Recipient's phone number	required when sending KRW (Korean won)
★ Recipient account number (or IBAN CODE)	If you are transferring to Europe, please make sure to enter the IBAN code. When sending money to Mexico, you will need not only the account number but also the CLABE number.
★ Recipient bank	SWIFT code/ABA etc. SWIFT BIC (also called SWIFT code. For Europe and Asia/8 or 11 digits) Please enter your ABA No. (for the US/9 digits) and SORT code (for the UK/6 digits)
★ Payment bank and branch name	
★ Please enter the recipient bank/branch address and country name.	Please enter your country name.
★ Transit bank	Please enter only if specified.

[Points to keep in mind: by country/by currency]

<By country>

The U.S.A.
<ul style="list-style-type: none"> ● Remittances in yen to banks that do not hold yen accounts require a considerable number of days to arrive. Since the remittee may be concerned about the conversion to USD or the exchange loss, please consider remittance in USD as much as possible. ● Please fill in the full name and full address (PO Box “P.O.BOX,” “Postal Box,” and “P.O.” are not allowed) for the “remittee’s name/address.” If the remittee’s name and address are incomplete, the payment may be delayed.
Eurozone in general
<p>For Europe and some Middle Eastern countries, bank account numbers based on IBAN (International Bank Account Number; a number starting with a country code; maximum of 34 digits) must be provided.</p> <p>Example: In the case of the UK, GB 12 1234567890 12345678</p>
South American countries
Please fill in the full name and address of the remittee (PO Box “P.O.BOX,” “Postal Box,” “P.O.” is not allowed). If the remittee’s name and address are incomplete, the payment may be delayed.
CANADA
<p>It is necessary to include not only the remittee’s name but also the remittee’s address (full address). Remittance is not possible if the address is a P.O. box.</p> <p>If the remittee’s name and address are incomplete, payment may be delayed or funds may be returned. Also, please note that inquiries from local banks and charges for various fees can be expected.</p>
INDIA
Since funds may be returned if only the bank name and branch name are provided, it is necessary to include the branch address and city name.
CHINA
In the case of refunds (examination fees, processing fees, etc.), the money may be sent only to the bank account from which payment was originally made.
THE PHILIPPINES
For remittances to the Philippines (including via the US), fees may be deducted by the paying bank, even if the fee is “paid by the remitter.”
MYANMAR
The ITRS code must be written for remittances to Myanmar.

<By currency>

JPY (Japanese yen)
Remittances to banks that do not have a yen account are very likely to be converted to the local currency, which may result in delayed deposits, so if possible, please consider remittance in USD.
CNY (renminbi)
Remittance to individuals (the payee is an individual) is not accepted.
INR (Indian rupee)
The IFSC code (11-digit) identifying the bank/branch in India must be included.
MYR (Malaysian ringgit)
In the case of MYR remittances, actual demand confirmation documents must be submitted to the bank in advance.
KRW (South Korean won)
It is mandatory to include the payee’s phone number.
CLP (Chilean peso)
Due to the special nature of interbank payments, it is necessary to confirm in advance whether remittance is possible. Please contact Office of Financial Affairs (shiharai-shikin-co@sophia.ac.jp) .

* The following information on currencies is based on the history of inquiries that Office of Financial Affairs has made to banks.

Please contact us about minor currencies at any time, as we need to confirm currencies for which we have no history of inquiries.

NGN (Nigerian naira)
Remittance is not possible. Please check with the other party for remittances in a different currency.
CFA (Ivory Coast safer franc)
Remittance is not possible. Please check with the other party for remittances in a different currency.
LKR (Sri Lankan rupee)
Remittance is not possible. Please check with the other party for remittances in a different currency.
BRL (Brazilian real)
Remittance is not possible. Please check with the other party for remittances in a different currency.
AFN (Afghan afghani)
Remittance is not possible. Please check with the other party for remittances in a different currency.
VND (Vietnam dong)
Remittance may not be possible depending on the bank. Please contact the Office of Financial Affairs (shiharai-shikin-co@sophia.ac.jp) .

6-5 Remarks column

○ Please fill in the “remarks” column of the voucher so that third parties can understand the details of the voucher at a glance in case of inspections or audits.

○ The description method for each individual case is as follows.

For details, please refer to the input manual on the financial system "[Dr.Budget](#)".

Case	How to describe
Purchase of goods	The type of goods (stationery, books, business cards, etc.) must be listed: * It is not necessary to enter specific product names, book names, or the number of items. * For postal charges, indicate the purpose.
Payment for goods, services, etc. provided over a fixed period of time (rent, conference fees, etc.)	Describe the period covered. For conference fees, indicate the period covered if it is a period other than April through March. ○ If paid in a lump sum…「○○Society Annual membership fee for FY20XX」, 「Rental fee (Day/Month/Year~ Day/Month/Year) etc. ○ If regular payments are due…「Outsourcing fee for April」, 「Lease fee 15 th in 30 installments」etc.
Travel expenses	The purpose, date, location, and traveler must be stated * The traveler must fill in the “Name of the other party” field in the second line of the summary column.
In the case of "Account payments of advances to faculty/staff members"	Enter the details of the expenditure in the first line of the summary column and the payee in the second line. For details, please refer to " III 3-2 Reimbursement for Transportation Expenses ."

6-6 Evidence documents

6-6-1 Requirements for invoices, delivery slips, and handwritten and printed receipts

○ Vouchers must be accompanied by the following documents as evidence (“evidence documents”)

In case of invoice payment	Invoice/delivery slip *Quotation if necessary
In case of advance payment	Handwritten receipts/ delivery slip (printed receipts in the case of purchases at stores) * “Printed receipt” refers to a receipt issued by a cash register; the specific name does not matter. * A handwritten receipt for a purchase at a store can be used as evidence only if a printed receipt cannot be issued. *For details, please refer to “ List of evidence documents for recovery costs. ”

* In the case of food and beverages such as catering, it is possible without a delivery slip.

* Please note that documents other than the above (reason statement, etc.) may be requested from Bureau of Financial Affairs in view of the appropriateness of budget execution.

○As of April 2025, we will be moving towards a paperless approach, so we ask that you please submit evidence documents electronically. Please evidence documents any paper documents and attach the vouchers. (See page 42, “[6-7 How to store evidence documents \(requirements for scanning\)](#)”) In principle, paper copies of scanned documents should be stored in the department until the end of June of the following year (the end of the external audit).

○The deadline for submitting a vouchers is within two months from the invoice date if you paid by invoice, or from the receipt date if you paid in advance. The same applies to overseas research (sabbatical). Extensions by written request will not be granted.

○From FY2025, after the transaction (contract) work is completed, the person in charge will be considered to have confirmed it by checking the checkbox in Dr. Budget. (For details, please refer to “[II-5-1 Confirmation of the person in charge upon completion of transaction \(contract\) work](#)”)

○ Regarding purchased goods subject to item inspection and the transaction details, the receipt/delivery slip (or its equivalent) must be stamped with the item inspection stamp specified by the acceptance inspection officer (see for “[II-5-2 Points to keep in mind regarding inspections](#)”).

○ Any modification to the evidence document, such as cutting out a portion of the receipt, will make it completely invalid.

○ If the receipt is in a language other than Japanese or English, please attach a note with the Japanese translation. Please note that, for evidence other than receipts, we may request Japanese translations as necessary.

○ Evidence documents must be described with the requirements listed below. When these are issued by the other party, be sure to check if they meet the requirements.

○ Check whether your invoices and receipts correspond to invoices, and you need to select the consumption tax rate. (See for “[6-8-3 Invoice System](#)”)

[Requirements for invoices and delivery slips]

No.	Contents	Invoices Delivery slip	Remarks
1	Mailing address	○	The mailing address must include "Sophia University (Sophia School Corporation)"
2	Issue date	○	
3	Name and contact information of the issuer	○	
4	Employer registration number	○	
5	Amount of consideration for each tax rate	○	
6	Consumption tax amount by tax rate	○	
7	Transaction contents	○	Specific article names must be stated (abbreviation of item names such as commodities, stationery, books, etc. is not acceptable)
8	Transaction amount	○	
9	Bank account information	○	

[Requirements for receipts] * The term "printed receipt" below applies to receipts issued from cash register

ers

No.	Contents	Hand-written receipts	Remarks
1	Mailing address	○	<ul style="list-style-type: none"> •The mailing address must include "Sophia University (Sophia School Corporation), Name" (the same applies in the case of advances for non-university personnel) •If the purchaser's name is clearly indicated in the mailing address, etc., it may be omitted on the web-output receipt (for external funds other than KAKENHI, entry is required)
2	Issue date	○	
3	Name and contact information of the issuer	○	
4	Money recipient's stamp	○	If the name above is handwritten or the receipt is printed online, the seal is not required.
5	Employer registration number	○	
6	Amount of consideration for each tax rate	○	
7	Consumption tax amount by tax rate	○	
8	Transaction contents	○	Specific article names must be stated (abbreviation of item names such as commodities, stationery, books, etc. is not acceptable)
9	Transaction amount	○	

[Requirements for printed receipts] * The term "printed receipt" refers to a receipt issued from a cash register, regardless of its specific name.

No.	Contents	Printed receipts	Remarks
1	Mailing address	△	For printed receipts issued by electronics retailers that include the mailing address, it is possible to omit the address (for external funds other than KAKENHI, they are required)
2	Issue date	○	
3	Name and contact information of the issuer	○	
4	Employer registration number	○	
5	Amount of consideration for each tax rate	○	
6	Consumption tax amount by tax rate		
7	Transaction contents	○	Specific article names must be stated (abbreviation of item names such as commodities, stationery, books, etc. is not acceptable)
8	Transaction amount	○	

[Requirements for credit card statements] * In case of web output, it is acceptable even if not yet finalized. Blacking out, cutting, or other modifications of the following

No.	Contents	Statements	Remarks
1	Holder	○	Only the name of the cardholder is acceptable. Payments cannot be made with family members' cards
2	Card company name/issuer name	○	
3	Date of use	○	
4	Store name	○	
5	Payment category	○	Limited to a single payment (revolving or installment payments are not possible)
6	Payment amount	○	
7	Local currency amount/exchange rate	△	When purchasing with foreign currency

[Requirements for Internet Banking Transaction Statements]

No.	Contents	Statements	Remarks
1	Withdrawal account	○	Only from the main account
2	Name of payer	○	
3	Transfer date	○	
4	Payee	○	
5	Transfer amount	○	
6	Reception status	○	A statement indicating that the procedure has been completed, the transaction has been concluded, etc. is required.

< Q & A >

Q: When I purchased a book at a store, the specific name of the book was not listed on the printed receipt. In this case, is it necessary to have a handwritten receipt prepared?

A: It is not necessary. In the case of handwritten receipts, the handling of quantities and sales tax is often omitted, so, in accounting, printed receipts are used wherever possible. In this case, for budgets that require item i

inspection, please write the specific item names and quantities on the item inspection slip before having the items inspected.

Q: I purchased a product on an overseas website and received an email from them stating the details of the receipt. Can this be considered a receipt?

A: It is possible. However, the details in the email must meet the description requirements for a receipt. Please note that, if the description requirements are not fully met, if the address, payment date, and payee are unknown, or if you do not have the credit card statement or transaction details, you will be asked to submit supplementary data, such as order details.

6-6-2 Evidence documents for advance purchases

(1) Points to keep in mind when making advance payments

Item	Contents
Invoice payment recommendations	Based on the “Guidelines for Management and Auditing of Public Research Funds in Research Institutions (implementation standards)” of the Ministry of Education, Culture, Sports, Science and Technology (revised on February 1, 2021), from the viewpoint of fraud prevention, please use “invoice payment” instead of “reimbursements to individuals” as much as possible (excluding reimbursements such as academic conference fees).
Adjustment period for advance payments	<ul style="list-style-type: none"> ○ From the viewpoint of responding to stricter accounting processing and promoting the planned execution of research funds, the deadline for submitting advance payment vouchers is within two months from the reception date stated on the receipt. * Recovery costs for travel expenses and contract remuneration will be handled in the same manner. * If you use a credit card statement instead of a receipt, it will be calculated from the date of transaction/use. * Travel expenses and conference participation fees will be refunded <u>within two months of the end of the business</u>. * In case of non-attendance during the relevant period due to overseas research, long-term training, etc., settlement can be made after the business trip or conference participation (even if it is for more than two months). However, due to scanning requirements under the Electronic Bookkeeping Act, if you receive any paper evidence documents at the time of payment, be sure to scan and save it within two months.
Payment methods eligible for adjustment	<ul style="list-style-type: none"> ○ Advance payments can be settled only by (1) cash, (2) credit card, (3) debit card, (4) electronic money and (5) QR code. ○ In accordance with the above policy, purchases by the following methods will not be eligible for reimbursement: <ul style="list-style-type: none"> A. Use of points from electronics retailers, etc., and airline ticket mileage B. Use of gift certificates (including library cards, travel vouchers, e-commerce items such as Amazon gift certificates, etc.)
Points and mileage awarded by advance payment	<ul style="list-style-type: none"> ○ Points earned from electronics retailers and airline mileage points obtained through advance payments should not be used for personal travel or shopping, but rather for business trips and purchasing materials for the school. ○ Points and mileage are not eligible for reimbursement, so, when submitting the voucher, please submit it with the amount after deducting the points, etc. ○ Please note that, in order to confirm the above, if the receipt has been modified (for example, if the points usage part has been cut), the receipt will not be recognized as evidence. ○ In the case of advance purchases of supplies and equipment, points cannot be used due to asset registration.
Evidence for over-the-counter payment	<ul style="list-style-type: none"> ○ In the case of an over-the-counter purchase, as a general rule, a printed receipt issued by a cash register will be used. If a printed receipt is not issued, a handwritten receipt is acceptable. Please refer to “6-6-1 [Requirements for receipts]”.

Use of credit cards	<ul style="list-style-type: none"> ○ The payment method is limited to one-time payments (revolving or installment payments are not possible). ○ The credit card must be in the name of the person who is paying (Payment by credit card in family name not allowed) ○ When using a credit card, the date of use is regarded as the payment date. ○ If a receipt is available, the advance payment will be made based on the receipt. If you do not have a receipt, you will need a copy of the invoice, delivery slip, or other documents that confirm the details of the payment, as well as a copy of the credit card statement issued by the credit card company. ○ When paying in a foreign currency using a credit card, the amount in Japanese yen shown on the credit card statement will be considered as the amount of the advance, so please be sure to submit the statement as evidence. ○ Be sure to print out the portion of the credit card statement (also screenshots on the web) that shows the name of the applicant, the date of credit card use, the payee, and the amount paid on the same screen. Please note that excessive modification of PDF or Excel files, such as blacking out, adding information, deleting lines, etc., may be considered tampering in external accounting audits, and the statements can not be accepted as evidence.
Use of PayPal	<ul style="list-style-type: none"> ○ A printout of the payment completion email sent by PayPal is acceptable. Screenshots of the PayPal application or downloadable transaction history on the web cannot be used because the information may be missing. ○ If you pay in a foreign currency, please submit additional transaction details for the credit card/debit card/bank account linked to PayPal, and the amount shown in Japanese yen will be the amount paid in advance.
Electronic money/QR code	<ul style="list-style-type: none"> ○ If you pay with electronic money or a QR code, please be sure to submit a receipt. ○ App screenshots alone are not acceptable evidence.
Exchange rate when paying in a foreign currency	<ul style="list-style-type: none"> ○ The exchange rate for advances in foreign currency overseas will be the exchange rate set by Bureau of Financial Affairs. The exchange rate will be announced once a week on the Sophia bulletin board. ○ When making a foreign currency payment using a credit card, as described above, the amount in Japanese yen shown on the credit card statement shall be the amount of the advance. ○ The reference date is the voucher issuing date. However, for travel expenses, the base date is the date when the advance payment is made overseas (input is required in the travel expenses system).
Receipts in languages other than Japanese	<ul style="list-style-type: none"> ○ When purchasing goods overseas, evidence documents that can confirm the payment status as “Paid,” “Receipt,” “Balance ,” etc. are required in addition to the requirements for receipts stated in the above. ○ If you are traveling to an area where it is difficult to issue receipts, please prepare an English receipt in advance. Please consult with Office of Financial Affairs for the English receipt format. ○ If the receipt is in a language other than Japanese or English, please attach a note with the Japanese translation. Please note that writing directly on the receipt will result in data tampering, so please also attach the original unedited data. Please note that we may request a Japanese translation for evidence other than receipts.
Reissued receipts	<ul style="list-style-type: none"> ○ If a receipt is reissued, in order to prevent double payment, please confirm in the financial system (Dr. Budget) that it has not been settled in the past, and then add a note to the receipt stating that “the reimbursement has not been made in the past.”

Item	Contents
Amazon for Consumers	<ul style="list-style-type: none"> ○ We have introduced Amazon Business (corporate contract) from fiscal year 2024. For purchases other than Kindle and Amazon gift card, please use Amazon Business (for details, see for “III-13-2 Amazon Business”) ○ If there is an item of “Import Fees Deposit” on the Amazon.com receipt, we will include this in the recovery cost, but, if a refund is received from Amazon.com at a later date, please contact Office of Accounting immediately and follow the procedure for returning the funds to the budget. ○ If the “receipt” of an e-book downloaded to Kindle shows “Status: Pending,” please access the website again after some time. Please submit a receipt without the “Pending” status. ○ Even if a receipt is issued by an Amazon Marketplace seller, please submit the receipt output from Amazon Account Service to prevent double payments. ○ Due to the "invoice system" that started in October 2023, when purchasing on Amazon for individuals, in addition to a receipt, a qualified invoice must also be submitted. There is no need to submit qualified invoices for purchases made through Amazon Business (corporate contract), which was introduced in fiscal year 2024. (For details, see for “6-7-3 Invoice System”)
Evidence when purchasing Apple products	<ul style="list-style-type: none"> ○ If you purchased an Apple product from the Apple Store, please be sure to submit documents that can confirm the details of your order, as the receipt does not include the model number or whether or not an Apple gift card was used. ○ If the abovementioned details include the use of an Apple Gift Card, the total obtained by deducting the gift card amount will be the amount eligible for reimbursement.
Evidence for shipments via parcel delivery service at convenience stores	<ul style="list-style-type: none"> ○ Regarding evidence when shipping through a parcel delivery service at a convenience store, a printed receipt is required in addition to the invoice (copy) to confirm the payment method and consumption tax and to prevent double payment.
Voucher for payment by Peatix	<ul style="list-style-type: none"> ○ When you pay for the registration fee of the conference or symposium via Peatix, you will need to submit the proof as the receipt data issued by Peatix (you may access the data on the Peatix order history screen or your received confirmation email), along with the details (date, location, participation fee, etc. of the conference or symposium) that confirms your participation (a printout of the homepage of the conference or symposium, or a printout of the description screen of the Peatix could be also acceptable).

Recommendations for using <Pay by Invoice>

In order to ensure transparency in accounting, we ask for your cooperation in using “invoice payment,” which does not require many evidence documents, instead of “reimbursements to individuals,” especially for purchases of goods, books, etc. (Excluding reimbursements such as academic conference fees).

Regarding Amazon, we have introduced a corporate contract for "Amazon Business," which allows for invoice payments, from fiscal year 2024. (See “[III-13-2 Amazon Business](#)”)

(2)List of evidence documents for recovery costs

[Purchasing on the Internet]

○: Required documents; △: Either is required; ■: Required only when specific product names, etc. are not listed on the receipt, delivery slip, etc.

			Purchase statement Or Copy of the online ordering screen, etc. Note 4	Receipt issued by a convenience store Or Receipt issued by a delivery company	Copy of bank transfer statement, passbook, screen copy of Internet banking Note 2	Copy of credit card statement (In case of web output, it is acceptable even if not yet finalized) Note 2 and 3	Delivery slip and receipt	Shipping statement	Receipt (WEB output is acceptable) Note 1	Delivery slip (delivery date required)
Transactions denominated in Japanese Yen	• Credit card payment	A If there is a delivery slip or shipping statement	△	○	△					■
	• Bank transfer	B If there is a delivery slip and receipt		○						■
	• Convenience store payment	C If there is only a receipt and no documents for A and B		○						■
	• Cash on delivery	D If there are no documents from A to C			△	△	△			○
Transactions denominated in foreign currencies	• Credit card payment	A If there is a delivery slip or shipping statement	△	○	△	△				■
	• Bank transfer	B If there is a delivery slip and receipt		○	△	△				■
		C If there is only a receipt and no documents for A and B		○	△	△				■
		D If there are no documents from A to C			△	△				○

Note 1: Please confirm that reissued receipts have not been settled in the past in the financial system or the KAKENHI system, and add a note stating that "no reimbursement has been made in the past."

Note 2: Please be sure to print the part where the holder's name, date of use, payee, payment amount can be confirmed (acceptable with only the person's name).

You are free to black out some parts, except for the relevant expenditure part.

Also, in the case of a foreign currency payment, if the receipt shows Japanese yen as well, it is acceptable to submit only that receipt.

Note 3: For PayPal, a printout of the payment completion email sent by PayPal is acceptable.

Note 4: At the time of inspection, please submit it to the acceptance Faculty Support Desk along with the receipt, etc.

[Purchases in stores]

○: Required documents; △: Either is required

■: Required only when specific product names, etc. are not listed on the receipt, delivery slip, etc.

		Printed receipt (cutting off a portion of the receipt will make it invalid) Note 1	Copy of credit card statement (In case of web output, it is acceptable even if not yet finalized) Note 2	Copy of bank transfer statement, passbook, screen copy of Internet banking Note 2	Documents where specific product names, etc. can be confirmed Note 3
Transactions denominated in Japanese Yen	Cash	○			■
	Credit card	○			■
	Debit card	○			■
	Bank transfer (with receipt)	○			■
	Bank transfer (without receipt)			○	○
Transactions denominated in foreign currencies	Cash	○			■
	Credit card	○	○		■
	Debit card	○		○	■
	Bank transfer (with receipt)	○		○	■
	Bank transfer (without receipt)			○	○

Note 1: If the printed receipt from the cash register was not issued, a hand-written receipt is required (date, address, details, and company stamp are required)

Note 2: Please be sure to print the part where the holder's name, date of use, payee, payment amount can be confirmed (acceptable with only the person's name).

You are free to black out some parts, except for the relevant expenditure part.

Also, in the case of a foreign currency payment, if the receipt shows Japanese yen as well, it is acceptable to submit only that receipt.

Note 3: The confirmation document can be prepared by each person in the form of a detailed statement or by writing the name of the items (book titles, etc.) on the slip attached with the evidence, but please submit this to Faculty Support Desk together with the receipt at the time of item inspection.

[Deadline for submitting vouchers for advance expenditures]

Within 3 months from the date of receipt as indicated on the receipt

* The same shall apply to recovery costs related to travel expenses and contract remuneration

* In the case of travel expenses and conference participation fees, the deadline is within 3 months after the end of the business.

* If a credit card statement is used instead of a receipt, it should be calculated from the date of the transaction/use

* In case of non-attendance during the relevant period due to overseas research, etc., the person will not be subject to the rule, but after returning, reimbursement shall be carried out promptly within the fiscal year

6-7 How to store evidence documents (requirements for scanning)

6-7-1 Transaction documents received in electronic form

○ Transaction documents received in electronic form (quotations, delivery notes, invoices, receipts, etc.) must be kept in electronic form.

* It is not possible to print out and scan documents received in electronic form.

* Additions, corrections, and other processing are not permitted.

* Stamping the "inspection stamp" is synonymous with processing.

For example, if you have stamped an inspection stamp on a delivery note received digitally, please attach two pieces of data as evidence documents: 1) the delivery note received digitally (without the inspection stamp) and 2) a scanned copy of the delivery note with the inspection stamp.

6-7-2 Transaction documents received in paper form

○ Paper evidence documents (receipts, invoices, etc.) should be scanned or photographed and digitized and saved (PDF, JPEG, etc.).

○ The scanning requirements are as follows:

1) Visibility is ensured

Please make sure the photo is not out of focus or unclear, and that no part of the evidence documents is cut off.

[For multifunction devices and scanners] Resolution requirement is 200 dpi or higher

200dpi is approximately 3.87 million pixels, and if you use a general scanning device with normal settings, this condition will be met.

[For smartphones and digital cameras] A4 size equivalent resolution is approximately 3.88 million pixels

Recent smartphone cameras are more than adequate

* However, please note that if you take photos with older digital cameras or compress the files, the image quality may not meet the requirements.

2) Reading in color

The red, green, and blue colors each have 256 or more gradations (24 bits).

It is necessary to take photographs and save the data in color. Pay attention to the settings of your multifunction printer or scanner.

○ If there is a possibility that the submitted data does not meet the above requirements, we may ask you to take the photo again.

6-8 Consumption tax

6-8-1 Taxable and non-taxable expenditures

○ Consumption tax is levied on the transfer of assets, loans, or provision of services carried out as a business in Japan and receiving compensation.

* Items that are not "consumed," such as the transfer of payment means (cash, cash vouchers, etc.), are "tax-exempt."

○ The main tax-exempt expenditures of the consumption tax incurred at the university are the following.

All other expenditures are treated as taxable expenditures.

* Please refer to the "Consumption Tax" column of the "Title Code Table" (available in "Manual" on the top screen of the financial system) for specific taxation and tax exemption for each account title.

1	Salary * The "contract remuneration" of the compensation fees does not correspond to "salary," so it is treated as taxable
2	Payment in foreign currency
3	Travel expenses for overseas official trips * Including air tickets purchased domestically * When travel expenses that are settled include domestic transportation expenses (such as fares to airports, etc.), the domestic portion will also be treated as "tax-exempt." However, if the domestic portion is submitted independently due to the occurrence of an after-the-fact adjustment, it will be treated as "taxable." → Independent rules may apply concerning external funding, so please contact Faculty Support Desk.
4	Annual membership fee (participation fee is taxable)
5	Cash vouchers such as pre-paid card for purchasing books; Toshokaido card, QUO card, gift certificates, etc.
6	Scholarships
7	Subsidies for extracurricular activities and cash benefits such as donations
8	Taxes and public dues, interests, insurance premiums, and expenses for congratulation and condolence

	ce, such as incense, etc.
9	If the invoice or receipt says "tax-exempt"

6-8-2 Reduced tax rate

○ The "reduced tax rate (8%)" introduced with the change in the consumption tax rate (from 8% to 10%) as of October 1, 2019, applies only to the following cases.

Eligible expenditures	(1) Food and beverages: excluding alcoholic beverages, food service, and catering (Note) (2) Newspapers: published at least twice a week and based on a subscription agreement
Processing method	Changing the "tax category" in the financial system from "10%" to "reduced tax rate 8%"

Note: Catering refers to the provision of services by a vendor who travels to the venue to provide food, serving, set-up, and other services.

6-8-3 Invoice System

Due to the 2016 tax reform, a qualified invoice-based method ("Invoice System") will be introduced from October 1, 2023. Due to this tax reform, three items have been added to the items that should be recorded on invoices, and receipts (hereinafter referred to as "invoices, etc.") ① registration number of business issuer of qualified invoice, ② compensation amount totaled separately by tax rate and applicable tax rate ③ consumption tax amount categorized by tax rate.

"Invoice" refers to "invoices, etc." to which these items have been added (see example below).

<Example of Invoice>

発行日：2023年11月1日

請求書

〇〇〇 御中

株式会社△△△ (登録番号:T012345...) ①

ご請求金額

¥6,580

〒000-0000
東京都品川区〇〇〇

日付	品名	金額
11/1	商品A	2,500
11/1	商品B	2,500
11/1	商品C ※	1,000
小計		¥6,000
10%対象(税抜)	¥5,000	10%消費税 ¥500 ③
8%対象(税抜)	¥1,000	8%消費税 ¥80 ③

② ※は軽減税率 (8%) 対象

領収書

〇〇〇スーパー

(登録番号:T012345...) ①

〒000-0000 東京都品川区〇〇〇

2023年11月1日 10:00

商品A	1点	2,500
商品B	1点	2,500
商品C ※	1点	1,000
小計		¥6,000
10%対象 (税抜)	2点	¥5,000 ②
8%対象 (税抜)	1点	¥1,000 ②
10%消費税	2点	¥500 ③
8%消費税	1点	¥80 ③
合計		¥6,580
お預かり合計		¥4,100
お釣		¥50

※は軽減税率 (8%) 対象

Notes: Tax rates that are not applicable in the transaction may not appear on your invoice or receipt.

○To determine whether an invoice qualifies as the "Invoice", please check whether or not the following items are stated: 1) registration number of business issuer of qualified invoice, 2) compensation amount totaled separately by tax rate and applicable tax rate, and 3) consumption tax amount categorized by tax rate

○Based on your decision, select one of the consumption tax rates and create a slip.

In addition, if the transaction does not qualify as an invoice and ① the other party is a corporation (* ① and ② the amount is 500,000 yen or more, please check with the other party whether they can issue an invoice.(There is no need to report the results of the confirmation to the Finance Group.)

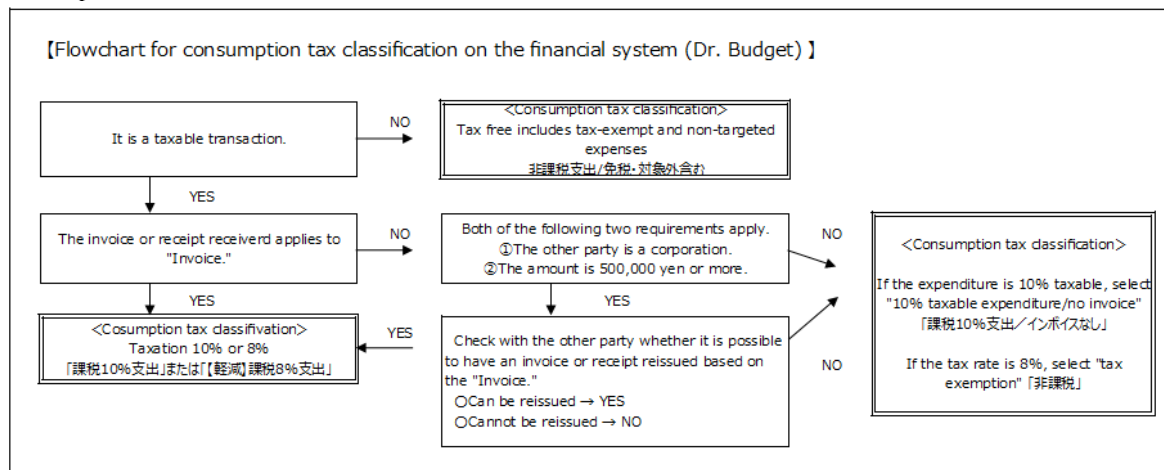
When bills and receipts qualify as invoices : " Taxation 10% "

When invoices and receipts are not invoices : " Taxation 10% / No Invoice"

(*) A "corporation" is one in which either the issuer of an invoice or the account holder's name is a name other than that of an individual (see below).

invoices, etc.	Account holder	Judgment of corporations/individuals
**Planning by Jochi Taro	**Planning by Jochi Taro	Corporation
**Planning by Jochi Taro	Jochi Taro	Corporation
Jochi Taro	**Planning by Jochi Taro	Corporation
Jochi Taro	Jochi Taro	Individual

If an invoice or receipt is not issued due to a contract remuneration to an individual or outsourcing expenses, please select "Taxation 10% / No Invoice".



6-9 Application Documents

○Please download the documents with links in the table below from the link (Application/Manual DB).

○ For information on applying to use the electronic payment system Collaboration Flow and Easy Employment Contract, please also refer to "[Various Operation Methods for the Electronic Payment System.](#)"

申請・マニュアルDB> 07.学内決裁> 06.その他> 01.申請・手続き関係

Category	Document name
Budget transfer	Budget Transfer Application Form *Apply via collaboration flow
Budget changes (diverting and adding)	Budget change (repurpose/addition) application form *Apply via collaboration flow Reference: " 6-2-2 Budget Misappropriation (Administrative Department Budget Only) "
Pre-approval by Office of Financial Affairs	Pre-approval by Office of Financial Affairs Application Form *Apply via collaboration flow
Account for advances	Request form for bank transfer of advances, etc. *Apply via collaboration flow
Student account	[For students] Transfer account notification
Overseas remittance	Overseas remittance payment/remittance details contact sheet
Item inspection	Request for item inspection・Item inspection slip・Application form for photo inspection
Food & Drink	Budget other than research expenses: Food and beverage expenditure limit confirmation sheet *Only when there are multiple invoices/receipts for one purpose In the case of research funding, minutes of meeting *Required
Travel	Dispatch of students for education and research (notification) Schedule *Download from the Travel Expenses System Report *Download from the Travel Expenses System
Educational and research part-time work	Employment application form ※Apply via simple employment contract Reference: " 4-2 Education and research for part-time work " Dependent deduction transfer declaration form *Apply through simple employment contract Attendance table for educational and research part-time work
Contract remuneration	Application for remuneration unit price *Apply via collaboration flow
Tax treaties	Notification form for tax treaties・Appendix to benefits clauses
Service contract (individual)	Invoice for business outsourcing fee (for sole proprietors only)
Complimentary copies of books	Royalty accrual for complimentary copies and mailing address confirmation list

6-10 Joint payment

○ When expenditure is made from multiple budget ranges for one invoice, etc., the total amount will be paid in a combined manner. The procedure varies depending on the type of document you are creating, as follows:

○ For details on how to create each combined voucher, please refer to the Dr.Budget operation manual.

A. When spending from multiple budgets for regular payments (no procurement requisition required)

○ Business flow

① The relevant parties will coordinate and decide from which budget range the expenditure will be made.

② From the "Advance Payment Input" for one budget range, create a voucher for the total amount (the amount stated on the invoice, etc.) and complete the payment.

*If the item is not listed, please contact the Finance Group.

③ Inform all staff in charge of the budget range in which the expenditure will be made of the advance payment number.

④ Advance payments are settled within the budget range for each person in charge.

*Please refer to the Dr.Budget instruction manual for details.

○ Research funding workflow

Due to the nature of the research budget, the above measures cannot be taken. Please prepare the budget as shown below so that it is clear that the amounts are totaled.

① When filing a report using Dr.Budget

• Use the same wording in the product name column.

• Add a description to the end of the item name column, such as 1/2, 2/2, etc., to indicate the number of vouchers.

② If requesting Fakasapo through the collaboration flow

If you fill in the name of the research expenses to be combined, the amount, etc., Fakasapo will create a document.

B. Payment for procurement items (required for procurement of items) is made from multiple budgets.

○ Please submit procurement vouchers only for the amount to be spent from each budget band.

For details, please refer to the Dr.Budget instruction manual.

C. When a single quotation/invoice includes both procurement items and regular items (consumables, etc.)

○ For example, if a notebook PC and warranty costs are listed together on the quotation obtained by the procurement staff, the procurement staff will need to place an order for them together, so please enter the following on the procurement vouchers: Line 1: Supplies costs: Notebook PC, Line 2: Maintenance outsourcing costs: Warranty costs.

7. Freelance Protection Act

○ Focusing on the disparity in negotiating power between freelancers (individuals) and ordering businesses (organizations), freelancers are more reassured. It was enacted to improve the working environment issued from the perspective of "fair trading" and "improving the working environment "

○ A freelancer is a business operator who is the party to a contract for work and who falls into any of the following categories:

① An individual who does not employ employees (※)

② A corporation that has no other officers other than a single representative and does not employ any employees.

*Employing an employee means hiring a worker whose scheduled working hours per week are 20 hours or more and who is expected to be employed for 31 days or more.

○ This law stipulates seven obligations and prohibited acts that ordering businesses must observe.

✓ Obligation to disclose transactions (Article 3)

✓ Obligation to pay remuneration on due date (Article 4)

✓ Prohibited acts of ordering entities (Article 5)

✓ Obligation to accurately display recruitment information (Article 12)

✓ Obligation to consider how to balance childcare and nursing care responsibilities with work (Article 1

3)

✓ Obligation to establish a system to combat harassment (Article 14)

✓ Obligation to give advance notice and disclose information regarding mid-term termination, etc. (Article 16)

In light of the above, our university will handle the following:

Please be sure to check the relevant pages of [the Freelance Protection Act Compliance Manual](#) and this guidebook before proceeding with any procedures such as requesting work.

○ If the other party is an individual, choose "No employee" (subject to the Freelance Protection Act), and if the other party is a corporation, choose "Employee" (except for the Freelance Protection Act) (← no confirmation regarding employees is required).

*The transactions covered by this law include almost all cases in which requests are made to individuals through contract honorariums or business outsourcing fees.

○ Please use the format specified by the school to clearly state the terms of the transaction to the other party and attach it to the payment slip.

○ Payment must be made within 60 days of receipt of deliverables or performance of work, so a fixed payment schedule will be established.

III. Individual Rules by Subject

1 Account titles

1-1 Account titles that are easy to mistake

○ Please refer to the “Title Code Table” (available in “Manual” on the top screen of the financial system [Dr. Budget]) for details on the account titles.

○ The following is a list of basic concepts for titles that may be difficult to determine; if you have any questions, please contact Office of Financial Affairs.

(1) Food and beverage related (“Conference Expenses,” “Entertainment and Relations Expenses,” “Other Welfare Expenses”)

Account title	Basic concept
Meeting fee expenditures (Conference Expenses)	<u>No subject is specified.</u> Meeting expenses are expenses for meetings, gatherings, workshops, lectures, etc. held on- or off-campus. This also includes food and beverage fees. However, please note that, if alcoholic beverages are served, they will not be accepted as meeting fees, so the entire food and beverage bill cannot be budgeted.
Meeting fee expenditures (Entertainment and Relations Expenses)	Eligible persons <u>are those other than faculty and staff members of the University (business partners, etc.)</u> . Public relations and entertainment expenses are expenses for the purpose of welcoming, exchanging gifts, and providing comfort to these people.
Welfare expenditure (Other Welfare Expenses)	Eligible persons <u>are faculty and staff members of the University (including all contract employees such as part-time faculty and temporary staff members)</u> . Welfare expenses are expenses related to the comfort of faculty and staff members and meals during peak work periods (including entrance examinations).

(2) Travel expenses (“General travel expenses”, “Overseas research travel expenses”, “Domestic research travel expenses”)

Account title	Basic concept
General travel expenses	Travel expenses for full-time faculty members for purposes other than research. Travel expenses for non-full-time faculty members (students, postdoctoral researchers, non-university visitors, invited guests) Staff travel expenses
Overseas research travel expenses Domestic research travel expenses	Travel expenses for full-time faculty members’ research activities

(3) Printing-related (“consumable expenses” and “expenditure in printing and bookbinding cost”)

Account title	Basic concept
Consumable expenses	Expenses for purchasing items with an acquisition cost of less than 100,000 yen or a useful life of less than one year. Example: Educational materials and office supplies (including when purchasing items that include printing fees such as business cards).
Printing and binding costs (costs for various printing and binding)	Costs for outsourcing printing or bookbinding to an external contractor, as well as photocopy card fees. Example: Printing of research publication journals, course manuals, etc., and bookbinding materials.

(4) Expenses related to students (“travel and transportation expenses” and “subsidy expenses”)

Account title	Basic concept
Travel and transportation expenses	Travel or transportation expenses when the University <u>orders a work-related official trip</u> . Example: When a student is a member of an academic society as a research assistant
Subsidy expenditure	The amount of expenditure when the University compensates for <u>expenses that should originally be covered by the individual</u> . Example: Subsidies for students’ extracurricular activities and subsidies for training camp trips for teachers supervising extracurricular activities. Cost to purchase prepaid cards for student volunteers

(5) Electronic media-related (consumables expenses, rent expenses)

Account title	Basic concept
Consumable expenses	Expenses related to software, databases or other items with <u>no limit</u> on the usage period (<u>purchased</u>). Of the items listed above, electronic books, audio sources, videos, and databases for research and education are classified as book material costs, while all other items such as educational materials are consumables.
Rent expenses	Expenses related to software, databases or other items with <u>a limit</u> on the usage period (<u>subscription</u>). Example: Virus Buster Cloud, Web storage such as Dropbox and iCloud

※ See for information on whether item inspection is required.

(6) Compensation fees and outsourcing (“contract remuneration” and “outsourcing fee”)

Contents of execution	Payee	
	Individual	Corporation
Expenses that are paid upon completion of work (payment is not due unless the work is completed). Example: lecture fees, manuscript fees, translations, interpretations, tape transcriptions, etc.	Contract remuneration (Compensation fees)	Outsourcing fees
Expenses paid for the execution of the requested work, rather than paid at the completion of the work, as in the case of a contract. Basically, it has a consignment period, and a “consignment contract” is exchanged. Examples: Building and system maintenance, cleaning, security, temporary staffing, etc.	Outsourcing fees	

<Points to keep in mind>

- When an individual is asked to give a lecture, etc., and the remuneration unit price is transferred to the corporate account after the remuneration unit price standard of the university is applied, it is treated as "expenditure of compensation fees" (select "Lecture fees, etc. (corporation)" for "Abstract Category 1" of the financial system).
- Lawyers, patent attorneys, etc. shall be handled as follows, depending on the type of office:
 - Private offices: treated as "expenditure of compensation fees" (for example, Tanaka Law Office)
 - Incorporated offices: treated as "expenditure of outsourcing fees" (for example, Legal Corporation Suzuki Law Office)

[Reference: Difference between education and research expenses and administrative expenses]

The Ministry of Education, Culture, Sports, Science and Technology divides expenses related to school corporations into “education and research expenses” and “administrative expenses.” Administrative expenses are limited to the following five expenses, and the rest are defined as education and research expenses (Since education and research expenses are eligible for ordinary expenses subsidies, it is extremely important to distinguish them from administrative expenses.):

- Expenses related to executive duties
- Expenses related to corporate management of general affairs, personnel, and finance (expenses related to hiring faculty members, etc.)
- Expenses related to welfare programs for faculty and staff members (for example, medical examinations, lodging during peak work periods, year-end parties, etc.)
- Expenses related to student recruitment (for example, open campus expenses, advertising expenses for student recruitment, etc.)
- Expenses related to cafeterias and shops

1-2 Main research expense accounts

Subject name	Subject name (KAKENHI) (Note 1)	Scope of use
Consumables expenses (Notes 2 and 3)	Goods expenses (consumables expenses)	Items worth less than 100,000 yen (stationery, business cards, etc.), software (no restrictions on usage period), books, magazines, audiovisual materials, etc.
Supplies Expenses (Note 3)	Equipment expenses (facility and fixture expenses)	Research items (PCs, etc.) worth between 100,000 and 200,000 yen and with a useful life of at least one year.
Equipment-related expenses (Note 3)	Goods expenses (equipment expenses)	Research items (PCs, etc.) worth 200,000 yen or more and with a useful life of at least one year

	nses)	
Travel expenses	Travel expenses	Travel expenses for attending academic conferences, conducting research, etc., travel expenses for invitations, travel expenses for business trips requested from outside the university, etc.
Remuneration and fee expenses	Honorarium	Honoraria for education and research, part-time work, contract work
Printing and binding expenses	Others	Printing and binding expenses for academic papers, copy cards for copying research materials, etc.
Communication and transport expenses	Others	Shipping costs for research materials, etc. *For points to note regarding purchasing stamps, please refer to " 4. Stamps " in the FAQ.
Repair expenses	Others	Repair of acquired items
Outsourcing expenses	Others	Fees for outsourcing services based on contracts, maintenance fees for equipment, etc.
Rental expenses	Others	Research equipment lease fees, domain fees, software licenses (with limited usage period), conference room rental fees, etc.
Miscellaneous fees	Others	Annual membership fees for academic societies, participation fees for academic societies, etc.

Note 1: In the case of Grants-in-Aid for Scientific Research, books or sets with an acquisition cost of 100,000 yen or more will be considered as donations to the library.

*Please attach the book register to an email and submit it to the Research Promotion Center, then attach it to the slip.

*Please contact the Research Promotion Center for the form.

Note 2: The following items may only be purchased using unrestricted internal research funds.

Personal name seal (only personal seals such as Shachihata), maps and travel guidebooks (only for overseas travel)

A book of know-how related to presenting research activities and obtaining research funding
<Unrestricted internal research funds>

- a. Individual educational research expenses
- b. Research Promotion Grant
- c. Grants-in-Aid for Scientific Research Incentive Research
- d. Special research grants

Note 3: The scope of computer-related expenses is as follows (limited list)

- a. PC, tablet, keyboard, mouse
- b. Printers, ink, and paper
- c. Mouse pads, protective cases, computer cleaners, LCD protective films
- d. Web camera, microphone, speaker, headphones
- e. Various software (*), recording media
- f. Monitor stand, mouse cushion...Note 4

*Excluding Microsoft's OS, Office software, and subscriptions.

Please see the table below for details.

In addition, the Information Systems Office lends out software such as statistical analysis software and calculation software.

Please refer to the Information Systems Office website for details.

Note 4: Since the purpose is to reduce fatigue caused by long periods of computer use, only the internal research expenses mentioned in Note 2 may be used.

2. Purchase of goods (consumables, supplies, and equipment/fixtures)

2-1 Types and definitions of goods

Definition		Account title	Statement	Necessary procedures		
				Inspection	Purchasing goods requests	Acceptance inspection
The acquisition cost of one item or one set is less than 100,000 yen	Cost of consumables such as materials, cost of repair materials, office supplies, fees for business cards, fees for lithographic printing paper, Copiers, multifunction machines	Expenditures on consumables	Expenses for consumables such as teaching materials	△*	×	×

	Newspapers, magazines, books, CDs, DVDs, etc.		Books/documents fee	△※1	×	×
	・Personal computers (desktops, notebooks, tablets), workstations, servers, etc.	Expenditures on supplies	-	○	○	○
The acquisition cost of one item or one set is 100,000 yen or more and less than 200,000 yen and has a useful life of one year or more				○	○	○
The acquisition cost of one item or one set is 200,000 yen or more and the useful life is one year or more		Equipment-related expenditures	Expenditure on equipment and fixtures	○	○	○

*Only budgets that are subject to inspection must be inspected at the Faculty Support Desk.

※When purchasing supplies and equipment (facility and fixtures), you cannot pay for some of them out of pocket from the perspective of asset accounting. In addition, points cannot be used.

※Even if the unit price is over 100,000 yen, if the item is a consumable item with a useful life of less than one year, please add a note in the reason column.

[About the provision of Microsoft's OS and Office (corporate version)]

For PCs owned by Sophia School Corporation, the information system provides a download service for installation data of Microsoft's OS and Office software (corporate version), so there is no need to purchase the relevant software separately. For more information, please visit the dedicated website of ICT Office.

[What are Item Inspection, Acceptance Inspection, and Request for Goods procurement?]

○ The University has established a system of "Item Inspection," "Acceptance Inspection," and "Request for Goods procurement" to prevent fraudulent deposits and pooled funds and ensure proper asset management.

Category	Contents	Target budget
Item inspection	Faculty Support Desk checks the actual product against the delivery slip, etc., and stamps the delivery slip with an item inspection stamp. *Excluding procured items	See below
Request for goods procurement	A system used by Office of Environment and Facility Management (Procurement) to request quotes from several companies and send orders to vendors on behalf of purchasers. * As a general rule, advance purchases are not possible. See the notes for details on exceptional handling.	All budgets
Acceptance inspection	Office of Environment and Facility Management checks the actual items subject to the "Item Procurement Request" and registers them as assets.	All budgets
<p><Note: In the case of advance purchase of goods subject to the "Request for Goods procurement"> In unavoidable circumstances, such as when goods are urgently needed, advance payment is allowed by submitting a "reason statement for forward purchase" as a special measure. In this case, please inquire at Office of Environment and Facility Management (Procurement). * Points cannot be used for advance purchases due to asset registration.</p>		

<caution>

-In the case of items that are subject to procurement, the Environmental Improvement Group will be the "orderer," and therefore will be required to "verify (inspect) the item."

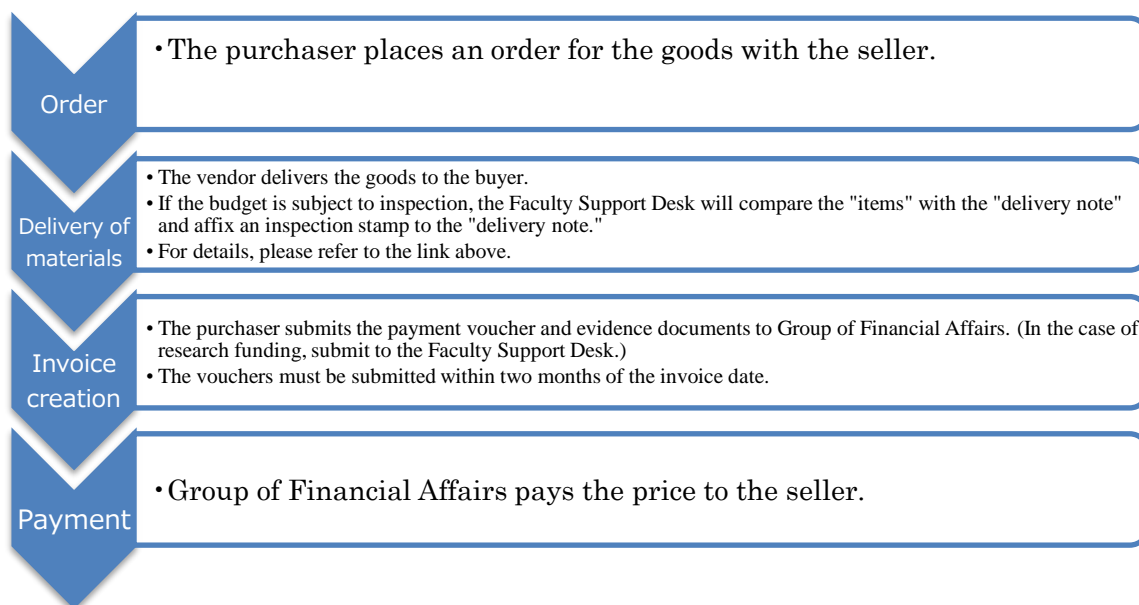
-When vouchers span multiple budgets or when regular payments (consumables, etc.) are bundled together in one invoice, please refer to "[6-10 Joint Payment](#)" for instructions on how to issue invoices.

2-2 Procurement items (supplies, equipment, etc.)

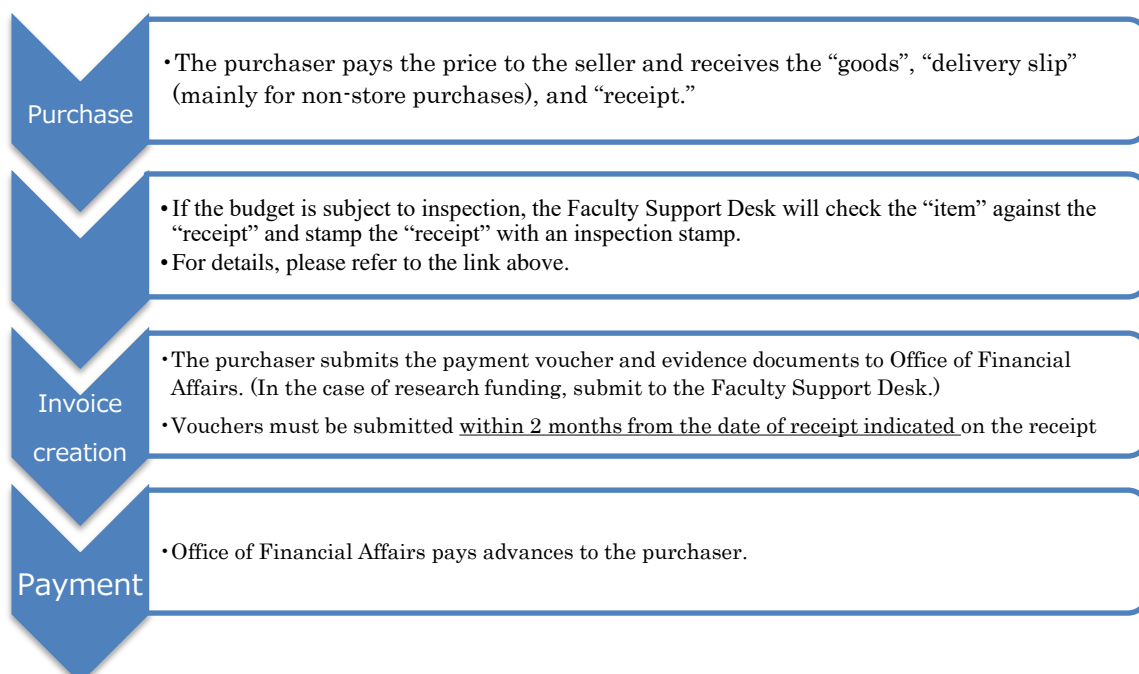
2-2-1 When a “Request for Goods procurement” is unnecessary and invoice payment is made

Related links; [Inspections and Confirmation of person in charge upon completion of transaction \(contract\) work](#)

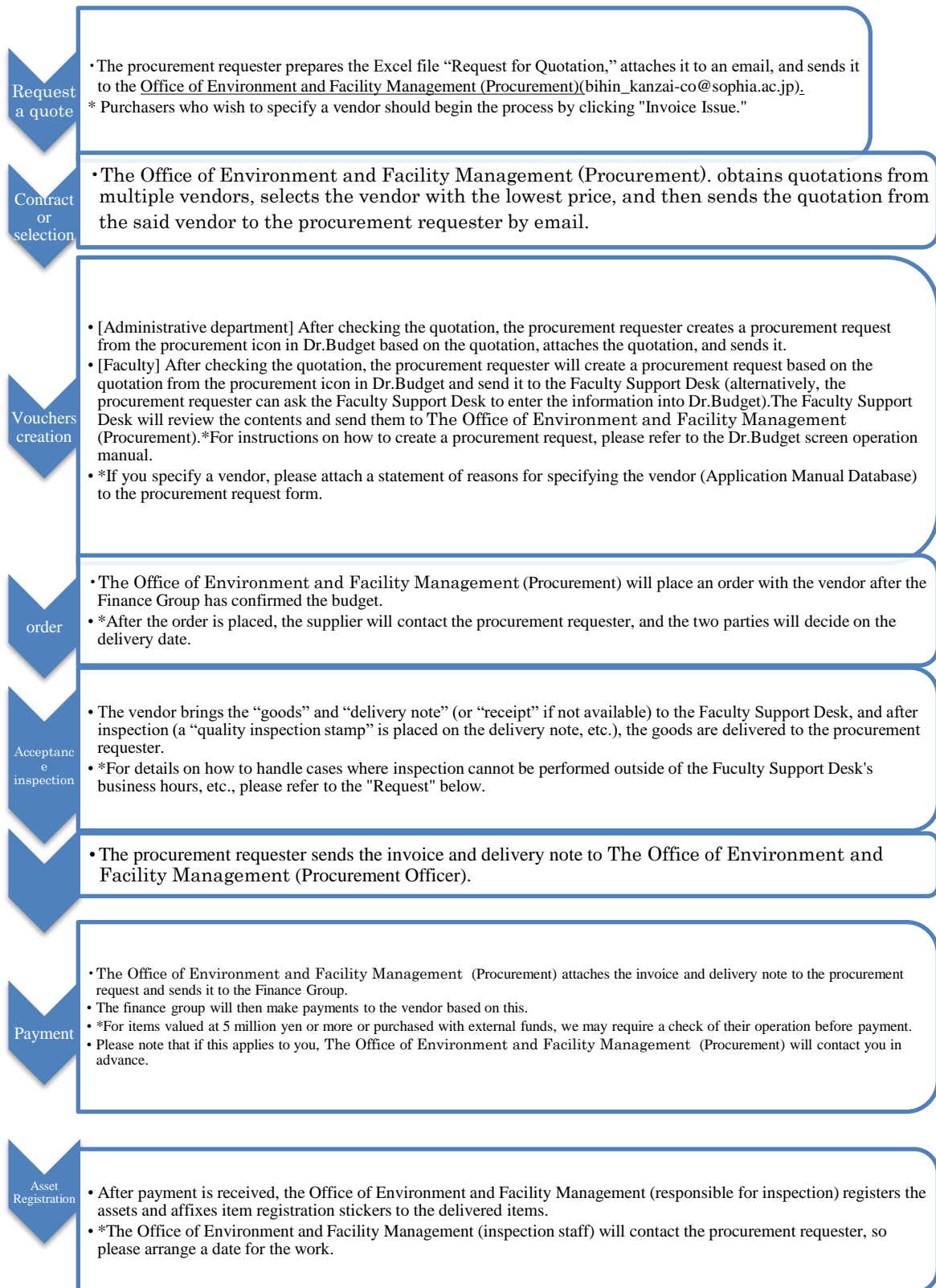
For delivery address when ordering, please see [\[5-2-4 Location and reception hours for inspection and acceptance \(Yotsuya Campus\)\]](#).



2-2-2 When a “Goods procurement Request” is unnecessary and advance payment is made



2-2-3 When “Request for goods procurement” is required



[Kind Request]

For items subject to procurement, the Office of Environment and Facility Management is the "ordering party," and therefore "physical inspection" is required by the Office of Environment and Facility Management (inspection department).

The Faculty Support Desk will check and stamp the delivery note etc. with an "inspection stamp", but outside of business hours the supplier will deliver the goods directly to the procurement requester without stamping the "inspection acceptance stamp". In this case, the person requesting the procurement must bring the item to the Faculty Support Desk for inspection. (Please contact us if you have large items or other problems that make it difficult to bring them with you.)

<When the delivery note or invoice is delivered to the procurement requester at a later date>

The Faculty Support Desk will check the relevant items based on the delivery note and invoice, so we will not be able to inspect the items unless delivery documents are enclosed. When the delivery documents arrive separately to the procurement requester after delivery, please inspect them together with the actual item at the Faculty Support Desk.

Even if the item is purchased on behalf of another person, inspection is still required.

2-2-4 Handling of assets

○Items purchased through the item purchasing procedure must in principle be returned to the University when you leave the university (Article 14, Paragraph 1 of the Machinery and Equipment Management Procedure).

However, assets may be transferred to research institutions etc. only if the following conditions are met and the Head of the Office of Environment and Facility Management approves (Article 14, Paragraph 2 of the Machinery and Equipment Management Procedures).

- (1) It is necessary for the achievement of research objectives and the transfer to another research institution etc.
- (2) It can be confirmed that the research institution to which the researcher is to be transferred has accepted the transfer of assets.
- (3) The item was not purchased with student education and research funds.

For items purchased entirely with research grants or external funds, the regulations of the research grant and funds will take precedence.

2-2-5 Procedures for disposal of equipment and fixtures

○If equipment, fixtures, supplies, etc., subject to item management (with management stickers affixed) become unusable due to damage or other reasons and you wish to dispose of them, be sure to follow the prescribed procedures with the Office of Environment and Facility Management (Procurement Section). Notification is also required in the case of relocation or change of affiliation.

○Currently, after disposal, computers are generally purchased by reuse and recycling companies, who then erase the data from them. A data erasure certificate will be issued at a later date, so the applicant does not need to erase data from the computer to be purchased there is no.

If the data needs to be disposed of for any reason, the applicant must delete the data as usual.

For information on how to erase data, please refer to [the Information Security Handbook](#) attached to the university website.

2-2-6 Points to note regarding equipment purchased with research funds

○Please note that all items purchased as equipment using the research grant will be donated to the university immediately upon purchase (no formalities required).

2-3 Consumables expenses

◇Account item: Consumables expenditure Details: Textbooks and other consumables

◇ Overview:

•Expenses incurred when purchasing one item or one set with an acquisition price of less than 100,000 yen or a useful life of less than one year

Examples: Textbook fees, office supplies (including the purchase of items such as business cards that include printing fees)

•Drinking water for lectures, meetings, etc.

•Software is expensed as a consumable item regardless of the amount. However, for those with a fixed term, the university budget will be paid as "rent" and the research grant will be paid as "other."

•For research expenditures, books or magazines that cost less than 100,000 yen per book or set

•Consumables covered by research funds: Items costing less than 100,000 yen (stationery, business cards, etc.), software (no limit on usage period), books, magazines, audiovisual materials, etc.

◇Notes:

• Personal computers (desktop, laptop, tablet), workstations, servers, etc. are considered supply expenses (a procurement request is required) even if the acquisition cost is less than 100,000 yen.

◇ Attached supporting documents:

- Invoice or receipt
- delivery slip

2-4 Book and materials expenses

◇Account item: Consumables expenditure Details: Book materials expenses

◇ Overview:

- Newspapers, magazines, books, CDs, DVDs, magazines, etc.
- E-books, audio, video, and research/educational databases
- For research expenditures, books or magazines that cost less than 100,000 yen per book or set
- In the case of Grants-in-Aid for Scientific Research, books with an acquisition cost of 100,000 yen or more per book or set will be considered as donations to the library.
- * After creating your book register, please send it to the library (Academic Information Team) by email. (If you are unsure about the format of the library register, please contact the Faculty Support Desk.)
- * Please bring your books to the library (Academic Information Team) by the end of February.

◇Notes:

For items that do not have a title written on the receipt, etc., please write the title on the delivery note, etc. at the time of inspection.

◇ Attached supporting documents:

- Invoice or receipt
- delivery slip

3. Travel expenses

3-1 Scope of travel expenses

- When going out or going on a business trip for university business or research activities (hereinafter referred to as “business”), the costs associated with those trips may be covered by each budget.
- The days that are eligible for travel expenses are, in principle, the days on which business is conducted, the days on which travel or commitment is necessary for the performance of business, the day before the business (check-in day), and the day after the business (check-out day). In addition, for overseas business trips and travel expenses for invitations from overseas, extra days to take into account delays in transportation, etc. may be included in travel expenses.
- In principle, travel expenses are calculated according to the following categories:

Category		Handled as travel expenses	Handled as advance of transportation expenses
Less than 100 km one way	Without overnight stay	-	○
	With overnight stay	○	-
100 km or more one-way		○	-

[①②: In addition to transportation expenses, daily allowances, accommodation fees, etc. will be provided (⇒ Treated as travel expenses)]

- ① The distance from the place of regular work to the nearest public transport station or bus stop is 100km one way When going out to the above places
- ② If the distance is less than 100km but the trip is for business and involves an overnight stay (Limited to cases where participation in training etc. involving lodging is required, or where lodging is requested or specified by the business destination)
*If you go out for business purposes and do not stay overnight but travel to an area less than 100 km away, the expenses will be at your own expense. In addition, if the lodging is at the request or specification of the business destination, please submit documentation clearly stating this as evidence documents.

[③: Actual travel expenses will be paid (⇒ Treated as advance travel expenses)]

- ③ When traveling to an area where the one-way distance is less than 100 km

3-2 Reimbursement for Transportation Expenses

- Please fill in the date, purpose, outbound/return/round trip in the voucher summary section and submit it. .
- Attached documents: Please attach a screenshot of the travel section and travel expenses for the day traveled using "Ekispert" etc. as evidence.

<Points to keep in mind>

- The use of express and limited express trains (excluding Shinkansen) are only eligible for one-way trips of 50 km or more but less than 100 km.
- If you are a faculty member or staff member of this university who receives a commuting allowance, you can only claim for travel outside the area covered by your commuter pass.
- Only those within 2 months from the payment date are eligible for settlement.
- If you have to take a taxi for unavoidable reasons, please fill in the reason in the voucher summary section and submit it together with the receipt.
- If remunerations, such as lecture fees. It is necessary to treat the travel expenses as remuneration and a voucher should be prepared. For more information, see [[3-10 Travel and transportation expenses associated with remuneration](#)].
- We do not accept direct applications (cash payments at the counter) at the Finance Group counter.

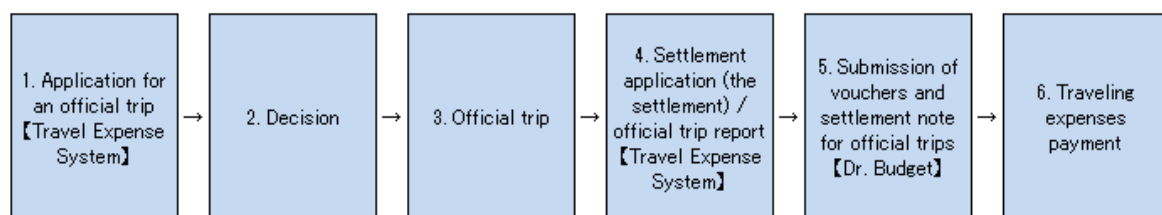
3-3 From the Official Trip Application to receiving the Travel Allowance

- As a general rule, travel expenses will be paid in a lump sum based on the request after the official trip.
- Those who travel on business must submit a business trip application via the travel expense system at least two weeks prior to departure (excluding holidays; 10 working days must be secured within this period) When sending or inviting people from outside the university on a business trip, when sending students of the university on a business trip, or when making a special request to send faculty or staff of the university on a business trip, the person requesting the business trip (faculty or staff of the university) must submit an application.
- * From 2021, official trip applications and settlement applications/official trip reports will be handled through the Travel Expense System. The login URL and manual storage location are as follows:
 - Login URL:
<https://web024.jsnavineo.com/JCS/xhtmll/ToDo.jsf>
 - Manual storage location:
Sophia Bulletin Board → Applications and Manuals Database → 02. Personnel Affairs → 01. Personnel and Travel Expenses → 01. Official Trip and Travel Expense Reimbursement
- Travelers must confirm the amount of the budget remaining for use before applying for official trips.
- Travelers must apply for a settlement and report on official trips in the Travel Expense System within two weeks after their return. If there are evidence documents to be submitted via on-campus mail, these must be attached to the special slip.
- Please submit the vouchers to Office of Financial Affairs within two months after the end of the official trip. Once the payment has been approved, please promptly create and submit a payment vouchers or request one from the Faculty Support Desk.
- If any of the following applies, it is possible to apply for settlement of travel expenses before the official trip as an exceptional measure. After the official trip application is approved, please apply for settlement (provisional settlement) before departure. Please apply for settlement (main settlement) of the remaining balance and report on the official trip again within two weeks after completing it. Even if settlement of the remaining balance is not required, from the viewpoint of official trip reporting, apply for settlement (main settlement) and report on the official trip.(→Settlement amount will be settled at 0 yen)

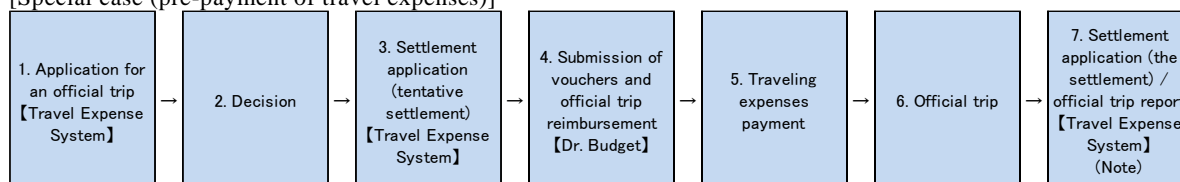
<Exceptional measures>

- a. When paying directly from Sophia School Corporation to a travel agency or accommodation facility based on an invoice, and when the payment deadline is within two weeks after the official trip is completed (if there is more than two weeks to the due date, please have the amount settled in one lump sum after the official trip).
- b. When the person that paid all or part of the travel expenses before the official trip wishes an advance reimbursement due to financial reasons, etc.
- c. When having non-University staff come on an official trip, such as invitations, etc.
- d. When an official trip takes place near March (the return from the official trip is after March 1st) and an advance reimbursement is required due to budget execution reasons.
- e. When there is a special approval from Sophia School Corporation at the request of the traveler. (Please contact the Office of Personnel Affairs directly)

[In principle (lump-sum payment of travel expenses after the fact)]



[Special case (pre-payment of travel expenses)]



Note: If no after-the-fact settlement occurs, only the official trip report should be made. When an after-the-fact settlement occurs, it is processed through steps 4 to 6 in 1 (principle) above.

For the approval route of Travel Expenses Sytem, the travel expense system for JSPS Postdoctoral Fellows, see [\[IV5-5 Approval route for execution of research expenses\]](#)

[List of required documents]

		Designated form					Evidence								
		(1) Schedule	(2) Dispatch of students for the purpose of education and research (notification)	(3) Report	(4) Settlement note for official trips	(5) Payment voucher (other than KAKENHI)	(6) Documents that can be used to confirm the purpose of the official trip and the destination of the visit in advance	(7) Documents that can be used to confirm the performance after the fact	(8) Flight schedule	(9) Airline ticket receipt	(10) Receipts for airfares and breakdown of charges	(11) Receipts for train fares and buses	(12) Taxi/Rental car receipts	(13) Invoices	(14) Credit card usage statement (note)
Lump-sum post-payment (in principle)	Before the official trip	○	○				◎								
	After the official trip			○	◎	◎	◎	○	○	○	○	○	○	○	○
Provision in advance (Special case)	Before the official trip	○	○		◎	◎	◎	○		○				○	○
	After the official trip			○	○	○	◎		○	○	○	○	○	○	○

◎ → Required
○ → Necessary in some cases

← Attach to Travel Expense System

→

← Outputting the form

→

← Attach to Travel Expense System

→

Note: For advance payments other than credit cards, refer to “3-9-2 Evidence Documents for Advance Purchases” in “II Common Rules.”

<Kind request>

If the receipt is in a language other than Japanese or English, please add Japanese text using the memo function in the PDF editor.

In order to prevent data tampering, please also attach the original unedited data.

Please note that we may request a Japanese translation of any supporting evidence documents other than receipts.

[Points to keep in mind for each document]

(Please submit all documents related to the application and settlement through the Travel Expense System in

electronic format to the extent possible, except for original receipts and copies of airline tickets, etc.)

	No.	Required documents	Points to keep in mind
De- signed sheet	(1)	Schedule (electronic)	<ul style="list-style-type: none"> ○ If the funding source requires a detailed schedule or plan, the schedule is used. Please attach it to the Travel Expense System when applying for travel. ○ Please obtain the form from HELP on the Travel Expense System.
	(2)	Dispatching students for the purpose of education and research (notification) (electronic)	<ul style="list-style-type: none"> ○ When dispatching university students off-campus for educational and research activities as part of the regular curriculum, regardless of whether or not they are led by faculty members of the university, please upload this information to the Travel Expense System when applying for official trips. ○ After the official trip application is approved, it will be sent to the department in charge (Office of Student Affairs) by Office of Personnel Affairs. ○ Please obtain the form from HELP on the Travel Expense System.
	(3)	Report (electronic)	<ul style="list-style-type: none"> ○ If the funding source requires a detailed performance report, the report is used. Please upload it to the Travel Expense System. ○ Please obtain the form from the Travel Expense System.

	(4)	Travel invoice	<ul style="list-style-type: none"> ○ This document serves as evidence documents of travel expense payment vouchers. After settlement, download the PDF from the travel expenses system and attach the data to the payment vouchers. ○ Even if the budget has not been used, please enter the information into the travel expense system for business trip reporting purposes. In this case, the settlement amount will be 0 yen.
	(5)	Payment voucher	<ul style="list-style-type: none"> ○ Please create it in the financial system (Dr. Budget). ○ Please attach the official trip settlement note (No. 4) and invoice (only for invoice payments), and submit them to Office of Financial Affairs. ○ Payment vouchers for the Bureau of Personnel Affairs budget are prepared by Office of Personnel Affairs. (sabbatical overseas research, seminar camps, and teaching practice.)
Evidence documents	(6)	Documents (Electronic file is recommended. Original file is also acceptable.) that can be used to confirm the purpose of the official trip and the visiting destination in advance.	<ul style="list-style-type: none"> ○ For conferences, seminars, etc, please submit the program, schedule, tour itinerary, brochures, invitation letter, and email records of appointments with the visiting destination. * Please prepare all the evidence without omissions and submit it so that the entire process can be covered. * If there is no documents to submit (data survey, fieldwork or, there is no appointment with the visiting destination) please specify the necessity of going to the destination place and conducting a survey in the "Details of Visit" column, or attach a plan or other document prepared for work or research purposes. <u>In this case, the "documents that can be used to verify the performance after the fact" in (7) must also be submitted.</u>
	(7)	Documents (Electronic file is recommended. Original file is also acceptable.) that can be used to verify the performance after the fact * These will be required separately from the report	<ul style="list-style-type: none"> ○ Please submit documents that objectively confirm that you carried out your duties at the official trip destination. ○ Items that can be obtained locally on the day of the business trip include participation certificates for conferences and seminars, resumes distributed on the day, name plates, admission tickets to museums, etc. Please scan or photograph the above and attach the electronic data to the travel expenses system. ○ Group photos, selfies, and photos of the places visited that clearly show they were taken at the place where business was being carried out are also acceptable. * Only what can be obtained onsite on the day of the event will be accepted. Please note that anything that can be obtained in advance will not be regarded as evidence * If there are no locally available vouchers, an e-mail indicating communication with the counterparty after the business trip (e.g., a thank-you e-mail for the visit) is acceptable. * Please prepare all the evidence without omissions and submit it so that the entire process can be covered.
	(8)	Flight schedule (electronic)	<ul style="list-style-type: none"> ○ For overseas official trips, please submit it at the time of application for settlement. ○ Please submit a document that clearly indicates the date and time of departure and arrival, departure and arrival points, and boarding flight number.
	(9)	Air ticket stubs (original)	<ul style="list-style-type: none"> ○ Please submit the original documents issued by the airline etc. as evidence to prove boarding (airline ticket stubs or documents printed out from the terminal devices installed at the airport, such as boarding passes and security inspection certificates). ○ If you are unable to submit the original documents issued by the airline, you can also use a boarding certificate. In this case, please upload the electronic file to the Travel Expense System. ○ In the case of ticketless, documents output from the terminal may not be issued. Also, some airlines may not issue a boarding pass. In such cases, please submit a QR code boarding pass from your smartphone or a screenshot of the email you received as proof of check-in. In this case, please upload the electronic file to the Travel Expense System. ○ Please submit the round-trip ticket as well (in the case of an invitation, submitting only outbound tickets is acceptable.). *Note that e-ticket receipts (documents issued online when purchasing the travel tickets) are not proof that you have boarded.

	(10)	Receipt for airfare and breakdown of charges	<p>○ Please submit them if you use an aircraft, regardless of domestic or overseas.</p> <p>○ If you receive it electronically, attach it directly to the travel expenses system. If you receive it on paper, scan or take a picture of it to convert it into electronic data and attach it.</p> <p>Group photos, selfies, and photos of places visited that clearly show they were taken at the work site are also acceptable.</p>
	(11)	Overseas train fare and bus receipts	<p>○ Please only submit this form if the expenses were not related to public transportation or if you paid in advance while overseas.</p> <p>*Even if you paid in advance overseas, this is not required if you used public transportation and can provide proof of the amount.</p> <p>For details, please see the overseas travel expenses classification in 3-5-1 below.</p>
	(12)	Taxi and rental car receipts	<p>○ Expenditures are allowed only when there is an unavoidable reason. Example: There is no means of transportation from the nearest station to the destination. To transport heavy equipment. There is limited public transportation, which makes it difficult to fulfill the objectives at the scheduled times.</p> <p>○ If you have used these, whether in Japan or abroad, please submit them.</p> <p>○ Please enter the reason for use in the designated field in the Travel Expense System.</p> <p>○ In principle, original receipts must be submitted, but if no receipts are issued, please refer to "List of evidence documents for recovery costs" and submit the necessary documents.</p>
	(13)	Invoices	<p>○ Please upload a copy to the Travel Expense System and submit it only if it is paid directly from Sophia School Corporation to a travel agency, etc.</p> <p>○ Please attach the original paper document to the payment voucher.</p>

	(14)	Credit card statements	<ul style="list-style-type: none"> ○ Please upload a copy to the Travel Expense System and submit it only if you made a foreign currency payment with a credit card. ○ No submission required for settlements in Japanese yen. ○ If the receipt for a settlement in a foreign currency includes the Japanese yen equivalent, it is not necessary to submit it. ○ Web statements are acceptable even if the status is “pending” (blacking out is acceptable except for the relevant parts).
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3-4 Amount of travel expenses

○ Please refer to the [“Travel Expenses Regulations of Sophia School Corporation”](#).

3-5 Points to keep in mind for each expense

3-5-1 Transportation expenses

Category	Points to keep in mind											
Domestic travel ex- penses	<ul style="list-style-type: none">○ Eligible expenses include railway fare, airfare, car fare, and ship fare.○ The area range in which aircraft can be used is west of Kyoto and areas north of Sendai and Yamagata (including the Hokuriku region and the Kii Peninsula).○ From the viewpoint of reducing travel time , travel to Hokkaido, Kyushu, and Okinawa is recommended by aircraft.○ As a general rule, only the lowest fare seats can be used for airfare, regardless of the official position. However, if there are special reasons, such as health-related reasons, upon prior request, it is possible to use a seat type (such as class J) that is set immediately above the lowest fare seat. Points to keep in mind in this case are as follows:<ul style="list-style-type: none">a. In some cases, a medical certificate issued by a medical institution will be required to prove the reason.b. Requests made after an official trip will not be accepted for any reason.c. The seat type (premium class, etc.) set to the highest level in the flight to be boarded cannot be used.○ As for the conditions of use of express and limited express fares (excluding Shinkansen) in railway charges, the expenditure can be made only if the distance covered is 50 km or more one-way. Also, in the case of Shinkansen use, the expenditure can be made only if the distance covered is 100 km or more one-way.○ Car fees are to be paid at actual cost. If you use a taxi for unavoidable reasons, please enter the reason for using it in the designated field of the Travel Expenses System.											
Overseas travel ex- penses	<ul style="list-style-type: none">○ Eligible expenses include railway fare, airfare, car fare, and ship fare.○ For public transportation (mainly railways and buses), receipts are not required only if the following a and b can be confirmed:<ul style="list-style-type: none">a. Attaching evidence of the amount of transportation expenses (Screen copy of the prices posted on the official website, photos of local route maps showing the prices, etc.)b. The places of destination and lodging are verifiable as the basis for the starting and ending points of transportation expenses.○ Airfare can be used only for the seat types stipulated in the “Travel Expenses Regulations of Sophia School Corporation”. However, if there are special reasons, such as health-related reasons, upon prior request, it is possible to use a seat type that is set immediately above the lowest fare seat. Points to keep in mind in this case are as follows:<ul style="list-style-type: none">a. In some cases, a medical certificate issued by a medical institution will be required to prove the reason.b. Requests made after an official trip will not be accepted for any reason.c. Invitations and requested official trips will be handled in the same manner.○ For travelers who fall under applicable category B stipulated in the “Travel Expenses Regulations of Sophia School Corporation” and whose positions are listed in the table below, if the flight time exceeds approximately 8 hours (the flight time must be at least 7 hours, not including transfer time), the seat types listed in the table below are allowed. Points to keep in mind in this case are as follows:<ul style="list-style-type: none">a. Please arrange the ticket so that the fare is as low as possible, such as discounted fares.b. If an expenditure is determined to be excessive, it will not be approved.c. Invitations and requested official trips will be handled in the same manner. <table><tr><th>Description Category B; Applicant</th><th>In the case of air routes where the seat types are divided into three or more classes</th><th>In the case of air routes where the seat types are di- vided into 2 classes</th></tr><tr><td>Professor, Associate Professor, Deputy Director, Direc- tor, Chairperson, Technical Chief, Invitee, Requested of- ficial traveler</td><td>Higher-class seat type closer to the lower class (equivalent to business class, etc. *)</td><td>Higher-class seat types</td></tr><tr><td>Lecturer, Assistant Professor, Team Leader</td><td>Lower-class seat type closer to the higher class (equivalent to pre- mium economy class, etc. *)</td><td>Lower-class seat types</td></tr></table> <p>* Please note that different airlines use different expressions to refer to seat types.</p>			Description Category B; Applicant	In the case of air routes where the seat types are divided into three or more classes	In the case of air routes where the seat types are di- vided into 2 classes	Professor, Associate Professor, Deputy Director, Direc- tor, Chairperson, Technical Chief, Invitee, Requested of- ficial traveler	Higher-class seat type closer to the lower class (equivalent to business class, etc. *)	Higher-class seat types	Lecturer, Assistant Professor, Team Leader	Lower-class seat type closer to the higher class (equivalent to pre- mium economy class, etc. *)	Lower-class seat types
Description Category B; Applicant	In the case of air routes where the seat types are divided into three or more classes	In the case of air routes where the seat types are di- vided into 2 classes										
Professor, Associate Professor, Deputy Director, Direc- tor, Chairperson, Technical Chief, Invitee, Requested of- ficial traveler	Higher-class seat type closer to the lower class (equivalent to business class, etc. *)	Higher-class seat types										
Lecturer, Assistant Professor, Team Leader	Lower-class seat type closer to the higher class (equivalent to pre- mium economy class, etc. *)	Lower-class seat types										

<Points to note>

- Transportation costs are calculated based on the most economical and rational route. Please note that if a timetable search on the system presents a different route during checks by Bureau of Personnel Affairs, the route entered in the system by the business traveler may not be reflected (i.e., will be corrected) in the payment.
- Starting or ending travel expenses at a place other than your regular workplace, such as at your home, can only be covered if that option is less expensive than the transportation cost of a reasonable and economical route from your regular workplace.
- If the conditions for staying the night before and the night after conducting business are satisfied, the cost of transportation starting and ending at your home will be covered only if it is less expensive than the cost of staying the night before and the night after (accommodation fee + half-day allowance).

<Request>	
When using the Travel Expense System timetable search function, search by inputting the start and end points. Do not search for each train transfer. Searching and registering each transfer may result in an overcharge, mainly when the JR railway fare system of specific metropolitan and urban areas (special exceptions when departing from and arriving at stations within specific metropolitan and urban areas) is applied. Example) Yotsuya ⇒ Osaka (using all JR lines) ○ Yotsuya → Osaka × Yotsuya → Tokyo → Shin-Osaka → Osaka (sections of the journey between Yotsuya and Tokyo, and between Shin-Osaka and Osaka will be overcharged)	

Category	Points to keep in mind
Domestic travel expenses Overseas travel expenses	<ul style="list-style-type: none"> ○ A fixed amount will be paid based on the number of nights spent during the official trip (payment amount can be changed within the specified amount). ○ Actual expenses will be paid when staying at the University's facilities. ○ Accommodation other than accommodation facilities (including at parents' or friends' homes), such as overnight stays on planes, boats, or cars, cannot be paid for. ○ For accommodation expenses overseas, the category of the city where you actually stayed (designated city or other than designated city) will be applied regardless of whether research activities are conducted or not. ○ In the case of a long-term business trip, there may be a large discrepancy between the standard accommodation fee and the actual amount paid (actual cost). <p>In order to ensure proper use of research funds, if you stay in the same accommodation for more than one month, please cooperate by reporting actual expenses at the time of travel expense settlement.</p>

3-5-2 Hotel expenses

[Note] Selection criteria for accommodation facilities

Please select accommodation facilities that are close to the business location, regardless of whether the travel is in Japan or overseas (proof of accommodation is not required).

Please broaden the area for consideration and select accommodation facilities within the vicinity of the business location (generally within 20 km), only when it is not possible to secure accommodation facilities close to the business location. If accommodation facilities that do not meet these criteria are selected, the round-trip transportation costs between the business location and the accommodation will not be covered. This also applies to scenarios where you stay at your own home or your parent's, relative's, or friend's home.

Although this does not apply to accommodation facilities for the night before and after conducting the business, any amount exceeding transportation costs for the most economical and rational route connecting the departure (return) location and the business location will not be covered.

《Example 1》 Example of accommodation during the business period ①

Departure location: Yotsuya (Tokyo)/Business location: Sekigahara (Gifu)/Accommodation: Gifu (Gifu)

⇒ The transportation costs between Sekigahara and Gifu will not be covered because the accommodation is not in the vicinity of the business location (generally within 20 km).

《Example 2》 Example of accommodation during the business period ②

Departure location: Yotsuya (Tokyo)/Business location: Sekigahara (Gifu)/Accommodation: Ogaki (Gifu)

⇒ The transportation costs between Sekigahara and Ogaki will be covered because the accommodation is within the vicinity of the business location (generally within 20 km).

《Example 3》 Example of staying the night before and the night after

Departure location: Yotsuya (Tokyo)/Business location: Sekigahara (Gifu)/Previous night's stay: Gifu (Gifu)

⇒ In this case, transportation costs from Yotsuya to Sekigahara will be covered. Split expenses for Yotsuya→Gifu/Gifu→Sekigahara will not be covered.

3-5-3 Daily allowance

Category	Points to keep in mind
Domestic travel expenses	<ul style="list-style-type: none"> ○ A fixed amount will be disbursed based on the number of official trip days (payment amount can be changed within the specified amount). ○ Half of the fixed amount will be paid for the day before and the day after the first night and the day after the second night as travel days.
Overseas travel expenses	<ul style="list-style-type: none"> ○ A fixed amount will be disbursed based on the number of official trip days (payment amount can be changed within the specified amount). ○ Half of the fixed domestic daily allowance will be paid for the day before the departure date and the day after the return date as travel days. (For example, flights departing just after midnight or arriving just before midnight.) ○ For days when there is no research activities overseas (travel days, adjustment days without business, restricted days, etc.), a daily allowance will be paid other than the designated city. Daily allowances for "other than the designated cities" will be paid for travel days and overnight stays overseas. ○ If a business trip spans two of the categories (designated city and non-designated city) listed in Attached Table 4 of the Travel Expense Regulations within one day, the amount listed in the category where the business is located will apply. If there is business in both categories, then the amount listed in the category with the larger amount will be applied. ○ Cash tips (for which a receipt is not issued) during overseas travel should be included in the daily allowance.

Note: Daily allowance covers expenses incurred during official travel other than transportation, accommodation expenses, and miscellaneous expenses.

3-5-4 Miscellaneous expenses

Category	Points to keep in mind																																
Domestic travel expenses	<ul style="list-style-type: none"> ○ Rental car fees ○ Fuel expenses, such as gasoline costs (a breakdown of the distance and amount of gasoline used may be checked) ○ Highway and toll road expenses ○ Parking fees ○ Change fees and cancellation fees (only if they can be paid from the budget) <see 3-7 Cancellation/change of official trip>. 																																
Overseas travel expenses	<ul style="list-style-type: none"> ○ Miscellaneous expenses for overseas travel expenses may or may not be available as follows <table border="1"> <thead> <tr> <th>Contents</th><th>Acceptable</th></tr> </thead> <tbody> <tr> <td>Cost of vaccinations and tests for infectious diseases (only those required/recommended at the time of entry or at the place of visit)</td><td>○</td></tr> <tr> <td>Visa application fee, visa issuance agency fee, photo fee for visa application</td><td>○</td></tr> <tr> <td>Balance certificate issuance fee, resident card issuance fee, stamp fee related to visa acquisition</td><td>×</td></tr> <tr> <td>Transportation expenses incurred for vaccination and visa issuance</td><td>○</td></tr> <tr> <td>International Driver's License Issuance Fee</td><td>×</td></tr> <tr> <td>Expenses related to obtaining and renewing a passport</td><td>×</td></tr> <tr> <td>Rental car fees</td><td>○</td></tr> <tr> <td>Fuel expenses, such as gasoline costs (a breakdown of the distance and amount of gasoline used may be checked)</td><td>○</td></tr> <tr> <td>Highway and toll road fee</td><td>○</td></tr> <tr> <td>Parking fees</td><td>○</td></tr> <tr> <td>Overseas travel insurance premiums are optionally provided to students, invitees, etc.</td><td>○</td></tr> <tr> <td>Change fees and cancellation fees (only if they can be paid from the budget)</td><td>○</td></tr> <tr> <td>Laundry fee</td><td>×</td></tr> <tr> <td>Communication fee (Wi-Fi and phone expenses) ※</td><td>×</td></tr> <tr> <td>Cash tips (for which a receipt is not issued)</td><td>×</td></tr> </tbody> </table>	Contents	Acceptable	Cost of vaccinations and tests for infectious diseases (only those required/recommended at the time of entry or at the place of visit)	○	Visa application fee, visa issuance agency fee, photo fee for visa application	○	Balance certificate issuance fee, resident card issuance fee, stamp fee related to visa acquisition	×	Transportation expenses incurred for vaccination and visa issuance	○	International Driver's License Issuance Fee	×	Expenses related to obtaining and renewing a passport	×	Rental car fees	○	Fuel expenses, such as gasoline costs (a breakdown of the distance and amount of gasoline used may be checked)	○	Highway and toll road fee	○	Parking fees	○	Overseas travel insurance premiums are optionally provided to students, invitees, etc.	○	Change fees and cancellation fees (only if they can be paid from the budget)	○	Laundry fee	×	Communication fee (Wi-Fi and phone expenses) ※	×	Cash tips (for which a receipt is not issued)	×
Contents	Acceptable																																
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Cash tips (for which a receipt is not issued)	×																																

*Wi-Fi fees cannot be paid as travel expenses, but may be paid under other accounts. For details, please refer to Q2-3 on "[FAQ on the Use of Research Funds](#)."

3-5-5 Other points to keep in mind

(1) Invitations from overseas

- One day before or after the day of work may be considered as an optional extra day, and accommodation fees and daily allowance may be paid.
- If the invitee visits a place other than the place of invitation for other affairs or personal reasons, the travel

expenses for that day cannot be paid.

- The daily allowance for invitations from foreign countries is limited to the amount of daily allowance for domestic official trips and up to the number of days from the date of entry to the date of departure.

(2) Seminar camp

- In the case of using Sophia welfare facilities for accommodation, actual expenses will be paid within the range of the stipulated amount. In this case, please upload to the Travel Expense System a copy of the application form submitted to Sophia Campus Support or Office of Environment and Facility Management of Bureau of General Affairs.
- The accommodation fees cannot exceed the stipulated amount for any reason.
- Seminar camps overseas are not eligible for payment.
- Post-doctoral fellows are not eligible for payment.
- In principle, the cost of seminar camps will be covered by the budget of Bureau of Personnel Affairs.
- Travel expenses for students in seminar camps cannot be paid from the budget. Please note that Sophia Campus Support handles the Student Accommodation Subsidy System, so please contact them directly. (Reservations must be made at affiliated lodging facilities and a dispatch notification must be submitted to Center for Student Affairs.)

(3) Requesting official trips to the University students

- Sending university students on official trips is limited to cases where the applicant (applying department) has a special reason. When applying, please specify in detail the reason for requesting the travel in the purpose column of the travel expense system.
Please note that students travel with research funds are only allowed for the purpose of assisting the applicant (faculty member) in his/her own research. Please note that students travel for educational purposes are not allowed from the budget. For details, please see [IV-2-3-1 Individual Education/Research Allowance - Outline of the system](#).

(4) Requesting official trips to visiting faculties and visiting researchers

- When requesting a visiting faculty member or visiting researcher to make a business trip under the budget of an institute, etc., please specify in detail the reason for requesting the business trip in the purpose column of the travel expense system when you submit the application.

(5) Handling of vendor-paid invoices in travel expense claims

- Based on the invoice, please enter the invoice amount and details in the “Actual Expenses (Others)” field of the Travel Expense System.
If the invoice is in paper format ⇒ Scan or take a photo to digitize the documents and attach them to the travel expenses system.
If the invoice is electronic ⇒ Load the invoice to the Travel Expense System as an electronic file.
- Please attach the above invoice data along with the approved travel invoice to the payment vouchers.

(6) Handling corrections to content after settlement of business trip statement of accounts

- If it becomes necessary to change the content of the statement of accounts, please contact Office of Personnel Affairs before issuing a voucher.

(7) Handling business trips with private travel

- When you return home or undertake private travel during the business trip, it will be handled as follows:
 - 《Accommodation fees》 These expenses will only be covered when staying overnight for business is essential, and cases viewed as staying overnight for personal reasons will not be covered. No payments will be made if you stay overnight at your parent's or friend's home.
 - 《Daily allowance》 Payment can only be made for the number of days covered by travel expenses (days when business is undertaken, travel days required to conduct business, the day you stay the night before (check-in day), the day after you stay the night (check-out day), and an optional extra day for overseas business trips or travel expenses for invitations from overseas, considering matters such as transportation delays). No payment will be made for days that include personal matters.
 - 《Transportation costs》
 - Transportation costs to a destination for personal matters will not be covered.
 - Travel costs from a private travel destination to a business trip location will only be covered if it can be proven that those costs are less expensive than traveling from the workplace.

[Note] If the breakdown of transportation costs and accommodation costs is unclear, such as when using a package tour, the amount of money for each day will be set, apportioned from the total number of travel days, and the costs will only be covered for the number of days when business is to be conducted.

3-6 Overseas travel insurance

- Sophia School Corporation will cover overseas travel insurance through a comprehensive corporate contract(SOMPO JAPAN) when the following individuals travel abroad for university-related work.

University officers, Full-time faculty (*sennin kyoin*), Special contract professor (*tokubetsu keiyaku kyōju*), Practitioner faculty (*jitsumuka kyoin*), Faculty by special appointment (*tokunin kyoin*), Full-time contract faculty (*jokin shokutaku kyoin*), Jesuit overseas visiting faculty (*Iezusu-kai kaigai kyakuin kyoin*), Overseas invited visiting faculty (*kaigai shohei kyakuin kyoin*), Visiting faculty (*kyakuin kyoin*), Postdoctoral Fellow (*tokubetsu kenkyuin*),PJPD, PJRA, JSPS Research Fellow (*JSPS tokubetsu kenkyuin*, including DC), Full time staff (*sennin shokuin*), Full-time contract staff (*shokutaku shokuin*),other personnel who is given budget managed by Sophia School Corporation

- Office of Personnel Affairs will handle all procedures for such insurance coverage based on the official trip application. The insurance policy (traveler's card) will be issued to the traveler through the Travel Expense System before the official trip. Check the attach file section of the Travel Expense System.
- The insurance premiums will be paid by the School Corporation, so there will be no cost to the traveler.
- Please note that insurance premiums for individuals who purchase separate insurance cannot be paid out of the School Corporation's budget.
However, if the person is not covered by the comprehensive contract and it is necessary for the conduct of the research, the expenditure is acceptable. In this case, please purchase any insurance on your own. Please specify the reason in the designated field in the travel expense system at the time of travel expense reimbursement and attach documents confirming the insurance coverage as evidence. Also, care should be taken to ensure that insurance premiums do not result in excessively high expenditures.
- For overseas travel exceeding three months in duration, a special clause for coverage during temporary return to Japan is automatically included.
- The handling of overseas travel insurance for Non-University persons and the University students will be stipulated separately. Refer to the FAQs for more information.

3-7 Cancellation/change of official trip

- If the official trip has to be canceled due to certain circumstances, please report it to Office of Personnel Affairs promptly.
If you change your schedule before departure, please report it to Office of Personnel Affairs, cancel the official trip application you submitted through the Travel Expense System, and apply again with the changed schedule.
If you change your schedule after departure, please enter this information in the Supplementary/Contact Details field of the Travel Expense System when applying for settlement or reporting on the official trip. However, any long-term changes should be reported to Office of Personnel Affairs.
The burden of change fees and cancellation fees will be handled as follows.

Factors	Handling
In the case of reasons not attributable to the individual •Reasons related to university affairs •Travel warning due to natural disasters, insecurity, etc. •Transportation strikes •Other cases where the School Corporation determines that it is unavoidable	Expense burden (from each budget) * In the case of cancellation or change of the official trip due to injuries/sickness or bereavement (parents, children, or spouse), the cancellation fee shall be borne by Sophia School Corporation. * Processing as travel expenses (miscellaneous expenses) based on the official trip settlement note (output from the Travel Expense System).
Other than the above	Paid by the individual

* Invitations and official trip requests for non-University staff will be handled in the same manner.

* "School affairs" refers to general work other than research activities.

3-8 Prohibiting travelers from paying advances of travel expenses to each other

- As a general rule, travel expenses will be paid only to the corresponding traveler. Reimbursement cannot be made directly to the person who paid. If travelers pay advances of travel expenses to each other, they should reimburse each other for these expenses. The same treatment applies when the other party is a student.
- As an exceptional measure, reimbursement by faculty or staff is possible when inviting or having non-University

staff come on an official trip. In this case, please enter the name of the person who paid in the designated field in the Travel Expense System or the Supplementary/Contact Information section. The settlement amount and required documents are as follows.

	Patterns	Required documents
A	When a faculty member of the University advances travel expenses in cash to an invitee	a. Settlement amount: Amount based on travel expenses regulations b. Required documents: Receipt from the invitees to Sophia University (School Corporation)
B	When a faculty member of the University pays the fee directly to a vendor (travel agency, accommodation facility, transportation, etc.)	a. Settlement amount: Actual cost (not a fixed amount) b. Required documents: Receipt (excluding train fare less than 100 km one-way) * Receipts are required for limited express charges such as Shinkansen.

- ☐ If more than one person rides in one car, such as when using a taxi, the representative should settle the cost. If you have to split the payment with your co-passenger due to budget constraints, please indicate this and the amount you will be responsible for in the designated field in the Travel Expense System.

3-9 Travel expenses when the period of travel extends over more than one fiscal year

- ☐ For period of 30 days or more
As a general rule, we will classify the year according to the number of days of business travel. However, if the period of business travel in one fiscal year is 14 days or less, the expenses shall be for the fiscal year in which the number of days of business travel is greater.
- ☐ For period of less than 30 days
As a general rule, the expenses will be for the fiscal year with the most days of business travel.

<Official trips paid with external funds>

In the case of official trips using external funds, please contact Faculty Support Desk in advance as there may be cases where official trips spanning across fiscal years may not be possible or the above handling may not be possible.

3-10 Travel and transportation expenses associated with remuneration

3-10-1 Handling of travel and transportation expenses associated with remuneration

<Important points>

- As a general rule, the unit price of “contractual remuneration” in the “List of Unit Price Standards for Remuneration” (includes travel and transportation expenses (hereinafter referred to as “travel expenses, etc.”) and other expenses, but, if there is a need to pay travel expenses etc. separately, such payment is acceptable.
 - Travel expenses, etc. associated with remuneration are part of the remuneration under the Income Tax Act and are subject to taxation. Therefore, when paying these travel expenses, etc., please make sure that the voucher is issued as compensation fees.
 - If the following a and b apply, such travel expenses are treated as tax exempt (the voucher is issued as compensation fees).
 - a. When the inviting party pays the cost directly to the airline company, hotel, etc.
 - b. When the invitee pays the cost to the airline company, hotel, etc., and the receipts are addressed to “Sophia School Corporation (or Sophia University).”
- * For information on how to submit vouchers in Dr. Budget, please refer to the “Manual” on the top screen of the system (how to enter travel expenses associated with remuneration, etc.)

[Quick reference on the handling of income tax]

Existence of remuneration	Destination address of receipts and invoices for travel expenses, etc. (Note 1)	Handling of income tax on travel expenses, etc. (Note 2)	Account	
			Name in University Budget	Name in KAKENHI
Yes	Sophia School Corporation (Sophia University)	The portion with receipts or invoices issued by travel agencies, accommodations, transportation, etc. is exempt from taxation (Note 3) The portion without receipts or invoices (daily allowance, etc.) is taxed (Note 4)	Compensation fees	Remuneration
	Name of the person	Full taxation (Note 4)		
No	Sophia School Corporation (Sophia University)	Tax-exempt	General travel expenses	Travel expenses
	Name of the person			

Note 1: Receipts and invoices issued by airlines, lodging facilities, travel agencies, etc. (not individually issued).

Note 2: Check the taxable and tax-exempt amount for travel expenses in the “official trip settlement note” prepared by Bureau of Personnel Affairs.

Note 3: Invoices addressed to the School Corporation that are prepared by the invitees are taxable.

Note 4: If the invitee is a non-resident and a tax treaty is applied, the entire amount is treated as tax-exempt.

3-10-2 Example of a voucher for travel and transportation expenses associated with

remuneration

<Important points>

- Please treat all travel and transportation expenses associated with remuneration as remuneration, regardless of the type of payment method (advance payment, invoice payment) and whether or not they are subject to income tax.
- For the vouchers, please put the remuneration and the travel expense portions together into a single voucher.
If a separate voucher has to be issued, such as for paying one or the other in advance, please be sure to add “separate payment of travel expenses (remuneration)” in the comment column of the voucher that was issued in advance (in the case of KAHENHI, the work details column).
Also, please make sure to add the request number of the preceding voucher to the subsequent voucher.

(1) Travel expenses *From FY2025, this is also the procedure for KAKENHI.

<Case study>

- A teaching fee of 5,000 yen will be paid
- For the airfare, a receipt addressed to Sophia School Corporation has to be submitted by the person himself/herself
- For teaching fees and travel expenses, the amount before withholding tax is considered as the person's take-home pay.

Official app statement note>>> Created by Bureau of Personnel Affairs

(教職員番号 / 訪問先)		出張期間	日付	行先	訪問先	訪問内容			
北海道大学教授/北野大地/講演・研究打ち合わせ / ○○研究会における講演と、それに伴う研究打ち合わせのため		2022/02/02(発) ~2022/02/03(着) (1泊)	02/02 ~ 02/03		四谷/上智大学	四谷キャンパスにて研究打ち合わせ・講演のため			
(管理項目)									
使用予算-1	【学内研究費】個人教育研究費			詳細 使用予算-1 (使用日他)	2/2~2/3				
使用予算-2 (複数予算合算時に使用)				詳細 使用予算-2 (使用日他)					
使用額 謝金 出張	"Taxable, withholding income tax" for taxable income and "tax exempt, withholding income tax" for tax-exempt income are indicated in the remarks column.								
(日当・宿泊費)									
期間	定額費用名	日当・宿泊費	行先	証憑No	摘要/科目/補助科目	管理項目			
(実費(交通費))									
支払日	経路(備考)	金額	税率	往復	運搬方式	精算方法	証憑No	摘要/科目/補助科目	管理項目
02/02	札幌~新千歳空港(【課税・源泉所得税】快速エアポート 快速エアポート JR(46.6km))	1,150円	-		時早	実費立替		《交通費》 鉄道(日本国内で利用) / 旅費	
02/02	新千歳空港~羽田空港(【非課税・源泉所得税】)	30,460円	-			実費立替	1	《交通費》 航空(日本の国内線) / 旅費	
02/02	羽田空港第1ターミナル~浜松町(【課税・源泉所得税】東京モノレール 東京モノレール(浜松町行) 私鉄(17km))	492円	-		時	実費立替		《交通費》 鉄道(日本国内で利用) / 旅費	
02/02	浜松町~四ッ谷(【課税・源泉所得税】山手線:中央線 山手線東京方面行 JR(9.7km))	168円	-		時	実費立替		《交通費》 鉄道(日本国内で利用) / 旅費	
02/03	四ッ谷~浜松町(【課税・源泉所得税】山手線:中央線 山手線東京方面行 JR(9.7km))	168円	-		時	実費立替		《交通費》 鉄道(日本国内で利用) / 旅費	
02/03	浜松町~羽田空港第1ターミナル(【課税・源泉所得税】東京モノレール 東京モノレール(羽田空港第2ターミナル行) 私鉄(17km))	492円	-		時	実費立替		《交通費》 鉄道(日本国内で利用) / 旅費	
02/03	札幌~新千歳空港(【非課税・源泉所得税】)	27,360円	-			実費立替	2	《交通費》 航空(日本の国内線) / 旅費	
02/03	新千歳空港~札幌(【課税・源泉所得税】快速エアポート 快速エアポート JR(46.6km))	1,150円	-		時早	実費立替		《交通費》 鉄道(日本国内で利用) / 旅費	
(実費(その他))									
支払日	使用目的/支払先	金額	税率		精算方法	証憑No	摘要/科目/補助科目	管理項目	
02/02	【課税・源泉所得税】宿泊費 定額	13,100円	-		実費立替		《宿泊料》 国内規定額以内 / 旅費		
02/02	【課税・源泉所得税】日当 2日分	8,000円	-		実費立替		《日当》 国内日当 / 旅費		



Vouchers are raised on the remuneration input screen of the financial system (Dr. Budget)

- The settings for “Description Category 1” and “Description Category 2” on the Compensation Fee Entry screen are as follows:
 - Expense items treated as taxable: Select the same category as remuneration
 - Expense items treated as tax-exempt: Description Category 1: Others; Description Category 2: Others
- For details on the entry method, please refer to the “Manual” on the top screen of the system (how to enter travel expenses associated with remuneration, etc.)



<Compensation fee payment request form> * Excerpt of only the details part

氏名・性別・生年月日	住 所	報酬内容・摘要・個人識別番号	支払額	源泉所得税	差引支払額
北野 大地	〒 060-8588 TEL 北海道札幌市中央区北 3 条西 6 丁目	2/10 研究打合せ・知識の教授 01: 講演料等 (個人) 12: 教授・指導料	5,568	568	5,000
男性 生年月日: 不明	学生番号	個人識別番号 9999999			
北野 大地	〒 060-8588 TEL 北海道札幌市中央区北 3 条西 6 丁目	2/10 研究打合せ・知識の教授 国内招聘 旅費 (課税) 01: 講演料等 (個人) 12: 教授・指導料	27,530	2,810	24,720
男性 生年月日: 不明	学生番号	個人識別番号 9999999			
北野 大地	〒 060-8588 TEL 北海道札幌市中央区北 3 条西 6 丁目	2/10 研究打合せ・知識の教授 国内招聘 旅費 (非課税) 04: その他 (個人) 99: その他	57,820	0	57,820
男性 生年月日: 不明	学生番号	個人識別番号 9999999			
小計 3名			90,918	3,378	87,540
合計 3名			90,918	3,378	87,540

<Important points>

When entering multiple items of the same detail (name, address, etc.) as in the above example, it is convenient to use the copy function when entering the information. For instructions on the usage method, please refer to the “Manual” on the TOP screen of the system (how to enter travel expenses associated with remuneration, etc.)

(2) In the case of transportation expenses

- As for the method of issuing vouchers, vouchers should be treated as remuneration fees, similar to travel expenses.
- If invoices or receipts addressed to the School Corporation cannot be obtained (train use, etc.), the full amount will be subject to income tax.
- In the case of transportation expenses, since the “official trip settlement note” will not be issued by Bureau of Personnel Affairs, please prepare a document (screen copy of route information such as Ekispert, or Yahoo!) that allows us to check the amount and attach it as evidence.

3-11 Examples of combined use of travel expenses

(1) When using research funds to pay for outbound and inbound transportation costs

	September 1	September 2	September 3	September 4	September 5
Purpose	Activities related to KAKENHI			Activities related to Individual Education/Research Allowance	
Transportation expenses	KAKENHI	-	-	-	Individual Education/Research Allowance
Accommodation fees	KAKENHI	KAKENHI	KAKENHI or Individual Education/Research Allowance (Note)	Individual Education/Research Allowance	-
Daily allowance	KAKENHI	KAKENHI	KAKENHI	Individual Education/Research Allowance	Individual Education/Research Allowance

Note: Accommodation expenses for three days can be regarded as necessary expenses for the day of the work or as necessary expenses for the work of the following day.

(2) When transportation expenses for either outbound or inbound travel are paid from research funds

	September 1	September 2	September 3	September 4	September 5
Purpose	Activities related to KAKENHI			Activities related to Individual Education/Research Allowance	
Transportation expenses	KAKENHI	-	-	-	KAKENHI
Accommodation fees	KAKENHI	KAKENHI	KAKENHI or Individual Education/Research Allowance	Individual Education/Research Allowance	-
Daily allowance	KAKENHI	KAKENHI	KAKENHI	Individual Education/Research Allowance	Individual Education/Research Allowance

Note: Accommodation expenses for three days can be regarded as necessary expenses for the day of the work or as necessary expenses for the work of the following day.

(3) In the case of travel expenses for a research grant project, if the balance of the research grant is insufficient, it is possible to supplement it with unrestricted research funds* within the institution

	September 1	September 2	September 3	September 4	September 5
Purpose	Activities related to KAKENHI (Grants-in-Aid for Scientific Research A)				
Transportation expenses	Total travel expenses: 350,000 yen ・KAKENHI (Grants-in-Aid for Scientific Research A): Total balance 300,000 yen ・Individual Education/Research Allowance: 50,000 yen				
Accommodation fees					
Daily allowance					

Note: The combinable research expenses are the same as '4-2-2 Research funds from the University budget' on the previous page.

④ When travel expenses for one business trip are paid from research funds* that can be combined with external funds other than the Grant-in-Aid for Scientific Research Since rules regarding combined use vary depending on the external funding, please be sure to contact the Faculty Support Desk in advance. * The research expenses that can be combined are the same as those "[4-2-2 In-Campus Research Expenses](#)"

⑤ When travel expenses for a single business trip are paid from multiple research funds* that can be combined It is possible to combine the research funds together without separating their uses.

*The research expenses that can be combined are the same as those "[4-2-2 In-house research expenses](#)."

[Points to note when combining amounts]

If the breakdown of airfare and accommodation costs is unknown, such as in the case of a package tour, or if the breakdown of the airfare for each flight is unknown, the amount per day will be determined by prorating it based on the number of days in the total itinerary. The same applies if the business trip involves multiple destinations and business purposes and is not a simple round trip using an airplane. Please enter from which budget the cost of round-trip travel (including airfare) will be paid into the travel expenses system. If different purposes are performed within the same day, expenses for which the classification of the purposes can be clearly identified should be paid for from the relevant budget. For items such as airfare, package tour fees, and daily allowances, for which the classification of business cannot be clearly defined, please enter from which budget these expenses will come into the travel expense system.

Travel Expense related FAQ (Frequently Asked

Questions)

☆ External funds have their own rules, so please contact Faculty Support Desk for research funds or Office of Financial Affairs for grants.

1. Consumption tax

Q1-1 In the case of traveling abroad, are train fees to domestic airports subject to taxation?

A1-1 The consumption tax on expenses for traveling abroad is treated as “tax-exempt,” including domestic transportation expenses (fares to airports, etc.)

However, please note that domestic travel expenses alone are treated as “taxable” if they are reported separately, such as for reimbursements after returning to Japan.

2. Travel expenses

(General)

Q2-1-1 What are the starting and ending points for travel expenses?

A2-1-1 In the case of faculty and staff members of the University, as a general rule, it is the place (each campus) where they regularly work. However, the starting (or ending) point can be a place other than the place of work only if the travel expenses are cheaper than they are when the starting (or ending) point is the place of work.

In the case of faculty and staff members, students, requested official trips, or invitations for people who do not regularly work at the University, the start (or end) is not necessarily the University’s facilities, but it could be the place where the traveler regularly works, his/her home or another place of work.

Q2-1-2 There are academic conferences and meetings in neighboring areas, can these be considered official trips?

A2-1-2 When going for work to an area less than 100 km one-way from your place of work, if it involves an overnight stay for work, it is treated as an official trip. If the stay is at the request of the work destination, please submit a document clearly stating so, and if the stay is not at the request of the work destination, please submit documents (materials that can confirm the purpose of the official trip and visit destinations in advance) clearly stating a logical reason for the stay as evidence.

Please note that meetings, conferences, and gatherings held at restaurants and other places where alcohol is served are not considered work.

Q2-1-3 I could make it on time by traveling on the same day, but I want to have enough time to get there, so I am considering going the day before and staying the night. In this case, will accommodation fees and daily allowance be paid?

A2-1-3 If the travel can be completed on the day of the visit, or if the reason is not recognized as unavoidable, the accommodation fees and daily allowance for the night before the visit will not be paid. However, there is no problem with staying at your own expense, but please do not adjust the working hours for travel the day before.

Q2-1-4 What are some points to keep in mind when doing a long-term official trip?

A2-1-4 In the case of long-term official trips of one month or more, commuting allowance will not be paid during the official trip period.

Q2-1-5 I booked a package tour that included round-trip railway fares (Shinkansen) and accommodation fees in Japan. Is it possible to include it as a travel expense?

A2-1-5 It is possible. However, only if the total fee of the package tour is within the total stipulated amount. Also, if the breakdown of the package tour fee is clearly stated, it is limited to the round-trip railway fare and accommodation fee, if each is within the stipulated amount. The difference in excess of the stipulated amount is to be borne by the applicant at his/her own expense. Please also refer to Q2-3-2 for the handling of accommodation fees.

Q2-1-6 In Japan, I took a train ride of 90 km and a taxi for 10 km and went to a 100-km one-way area for a one-day survey. Will this be treated as an official trip?

A2-1-6 No, it will not. A one-day trip is treated as an official trip only if the one-way working kilometers of public transportation used are 100 km or more. Please note that the distance traveled when using a taxi or rental car is not included.

Q2-1-7 When requesting an official trip to a faculty member affiliated with another department, who becomes the approver?

A2-1-7 In addition to the budget unit manager of the requester (applicant), please set the department manager of the faculty/staff member who is traveling as the approver and add him/her to the approval route in the Travel Expense System. Also, please refer to the “Operation Manual of the Travel Expense Settlement System.”

Q2-1-8 In Japan, the first day of work is scheduled to begin in the morning. If I traveled the day before, can this be paid as a travel expense?

A2-1-8 If you need to leave your home or workplace before 7:00 a.m. to participate from the start of the workday, you will be reimbursed for accommodation fees and daily allowance (half price) for the day before as “spending the night before.”

Also, if you return after completing the work and arrive at your home or workplace after 9:00 p.m., you will be paid an accommodation fee and daily allowance (half price) for the next day as “spending the night after.”

Q2-1-9 Is it necessary to submit a report on the details and results of the official trip, as well as documents that can be used for post-arrival confirmation that the work was carried out?

A2-1-9 In order to confirm whether research funds are used correctly for travel expenses, it is necessary to clearly indicate the actual nature of the official trip (work) carried out in addition to the evidence of the money amount. For this purpose, we ask that you submit a report and evidence so that third parties can clearly see that you have carried out your work.

(Transportation expenses)

Q2-2-1 Since it is extremely inconvenient to use conventional train lines due to the operating schedule of railroads, is it possible for you to pay for travel expenses for express and limited express fares for less than the specified distance?

A2-2-1 Express and limited express fares may be paid by submitting documents (timetables, etc.) as evidence that clearly indicate that it was difficult to use conventional train lines.

Q2-2-2 Do student discounts have to be used when requesting an official trip to a student?

A2-2-2 Students can use student discounts when traveling more than 100 km one-way on the JR line, but the number of tickets issued is limited. The use of student discounts is voluntary and cannot be forced by the requester of the official trip.

Q2-2-3 Will I be reimbursed for travel expenses as I apply for them?

A2-2-3 The Travel Expense Regulations stipulate that “travel expenses will be calculated according to the most economical and reasonable route, starting from the place where the person regularly works.”

If the route you applied for is not judged to be the most economical and reasonable route, a route conforming to the regulations will be applied and the payment amount may be calculated lower than the application.

However, transportation costs for the actual route will be calculated only if the School Corporation approves it due to work circumstances or other unavoidable reasons.

Q2-2-4 In what cases can air transportation be used domestically?

A2-2-4 It is recommended to use land routes, such as railroads in Honshu, but, if it is judged to be reasonable to use air transportation given the working environment for educational and research activities before and after the official trip, as well as the time required for the official trip, the use of air transportation will be permitted. Specific areas of use are areas west of Kyoto and north of Sendai/Yamagata, the Hokuriku region, and the Kii Peninsula (→ Narita International Airport to Chubu International Airport, etc. are ×).

In addition, for official trips to areas where the use of air transportation is not permitted, routes that go back to the place of departure via areas where air transportation can be used are not allowed (→ Haneda Airport - Osaka Airport - Otsu, etc. ×).

Q2-2-5 I lost my ticket stub. What should I do?

A2-2-5 Please obtain a boarding certificate and submit it. For some airlines, this can be obtained on the web. In the case of LCCs and foreign airlines, most of them also have branches in Japan, so please inquire with the airline you used.

Q2-2-6 I took a higher seat type when using air transportation, but I forgot to make a request in advance. Is it possible to include this as a travel expense?

A2-2-6 The difference between the higher seat type and the lower seat type is to be paid by the individual. In this case, please upload a document clearly stating the difference as evidence to the Travel Expense System. Please note that if this evidence is not submitted, you will be responsible for the full amount of the airfare.

Q2-2-7 I want to use JAL's Class J when using air transportation. Is it possible to include this as a travel expense?

A2-2-7 Class J usage fees will be borne by you at your own expense. If the usage is confirmed, the usage fee will be deducted when the travel expense settlement is made.

Q2-2-8 I took a train overseas and I lost the receipt. Is it possible to include this as a travel expense?

A2-2-8 If you have an official document that clearly shows the amount, such as a screen copy of the amount on the official website or a photo of a local route map showing the amount, it can be paid as a travel expense.

However, if it is judged that the expenditure basis is insufficient, such as when it is not possible to confirm that the route endpoint is the place of work, it may not be eligible for expenditure.

Q2-2-9 I lost my receipts of local transportation expenses (taxi, etc.). Is it possible to include them as a travel expense?

A2-2-9 Please refer to "[List of evidence documents for recovery costs](#)". Only when all required documents are in order, expenditures are allowed as travel expenses.

Q2-2-10 I took a taxi overseas and did not get a receipt. Is it possible to include it as a travel expense?

A2-2-10 There are cases where drivers do not prepare receipts, such as in developing countries. In those cases, a handwritten note is acceptable, so be sure to include the date, address, amount, payer, and signature. If no receipt is issued, please refer to "[List of evidence documents for recovery costs](#)". Only when all required documents are in order, expenditures are allowed as travel expenses.

Q2-2-11 In Japan, the work on the last day of the official trip was prolonged, and it finished late at night, so I was forced to take a taxi to go back home. Is it possible to include this as a travel expense?

A2-2-11 Expenditures can be made within the amount stipulated for travel expenses in the event of an overnight stay after the event.

However, if it is judged that the basis for the expenditure is insufficient, such as when official trip schedules are inconsistent, it may not be eligible for expenditure. However, if there is a reason why you cannot stay after the event due to work commitments the following day, please contact Office of Personnel Services and Benefits.

(Accommodation fees)

Q2-3-1 I stayed at a hotel where the accommodation fee exceeded the specified amount. Is it possible for you to pay this as a travel expense?

A2-3-1 In principle, regardless of whether it is domestic or overseas, the portion exceeding the specified amount cannot be paid as a travel expense. In Japan, if accommodation cannot be secured in close proximity to the place of work within the stipulated amount, the scope of consideration will be broadened and facilities in the vicinity (generally within 20 kilometers) will be selected.

However, exceptions may be made in some foreign countries when the School Corporation deems it necessary for special reasons, such as there is a work to do, accommodation in areas where accommodation fees are rising or in dangerous areas(overseas), so please contact us in advance. Please check Sophia Bulletin Board: "[Handling of accommodation expenses for domestic and international business trips in 2025](#)" for details.

Q2-3-2 I stayed at an inexpensive hotel because my budget was insufficient. Is it possible to pay the actual expenses in this case?

A2-3-2 It is possible. The amount stated in the Appended Table of the Regulations is the maximum amount that can be paid. If you wish to be paid less than this amount due to budget constraints or other reasons, please select “Individual setting within the specified amount” in the designated field of the Travel Expense System and fill in the amount. In this case, receipts are not required.

Q2-3-3 I got a free food service at the place of accommodation. What is the accommodation fee in this case?

A2-3-3 If the food and accommodation costs cannot be clearly separated, such as free food provided or when is it included in package fee, it will be treated as part of the accommodation fee as an unavoidable reason. However, if you add a meal option at your own discretion in addition to the accommodation fee, the meal fee will not be covered.

Q2-3-4 What is the account title when the “accommodation fee” is included in the participation fee for academic conferences and training?

A2-3-4 If the “accommodation fee” is included in the participation fee of an academic conference or training, the entire participation fee including the accommodation fee will be treated as “various membership fees.” However, if the amount of the accommodation fee is specifically stated in the breakdown of the participation fee, the accommodation fee will be treated as a travel expense.

Q2-3-5 How do you handle early check-in and late check-out?

A2-3-5 Actual expenses will be paid, so please submit a receipt. At the same time, please specify the reason for using this service in the designated field of the Travel Expense System. However, this service cannot be used domestically.

(Daily allowance)

Q2-4-1 My budget is insufficient, and I want to lower the daily allowance; is this possible?

A2-4-1 Yes, it is possible. The amount stated in the Appended Table of the Regulations is the maximum amount that can be paid, so, if you wish to be paid less than this amount, please select “Individual setting within the specified amount” in the designated field of the Travel Expense System and fill in the amount.

Q2-4-2 What is the daily allowance for going to the airport the night before because the flight departs at midnight?

A2-4-2 The domestic daily allowance will be applied while you are in Japan.

The same applies to overnight stays in Japan depending on flight arrival and departure times.

Example: If you go to the airport at 8:00 p.m. the day before to catch a flight departing at 1:00 a.m.

⇒ The daily allowance for the day of departure to the airport will be half of the daily allowance stipulated domestically, and the daily allowance for the day of flight will be the daily allowance stipulated for overseas.

(Safety management/travel insurance)

Q2-5-1 Do any preparations need to be made in advance for an overseas official trip?

A2-5-1 When traveling overseas, be sure to register with the Overseas Safety Information Distribution Service (Tabi-Regi) of the Ministry of Foreign Affairs as an individual. Registration for this service is open regardless of the traveler’s nationality. In addition, Article 16 of the Passport Act requires any Japanese national who establishes an address or residence in a foreign country and resides there for three months or more to submit a “Residence Notification.” The Safety Information Distribution Service (Tabi-Regi) of the Ministry of Foreign Affairs Overseas - <https://www.ezairyu.mofa.go.jp/>

Q2-5-2 Do I have to buy my own travel insurance?

A2-5-2 In the case of overseas official trips, we will cover overseas travel insurance under a comprehensive corporate contract. The insurance procedure is carried out by the School Corporation, and an insurance policy (insurance certificate) is issued separately for the traveler. If the travel period exceeds one year, the procedure for extending the insurance period will be carried out at the change of the fiscal year during the travel period (due to the specifications of the system, the maximum period that can be covered at one time is one year, so an extension procedure is required). In addition, insurance premiums are covered by the School Corporation, so there is no burden on the traveler. If you wish to purchase a separate insurance policy, please do so at your own expense.

Q2-5-3 I am unable to participate in the conference due to certain circumstances, so I decided to send a student on this official trip instead, but I would like to provide him with overseas travel insurance. What kind of procedure is required?

A2-5-3 Students are not covered by overseas travel insurance under the corporate comprehensive contract, so please enroll them in the overseas travel insurance for students “Sophia Study Abroad Insurance” at Center for Global Education and Discovery. These insurance premiums can be paid as miscellaneous travel expenses. In this case, please specify the reason in the designated field in the travel expense system at the time of travel expense reimbursement, and attach documents confirming the insurance coverage as vouchers.

Q2-5-4 I would like to provide a non-university person with overseas travel insurance. What kind of procedure is required?

A2-5-4 A non-university person is not covered by overseas travel insurance through a corporate umbrella policy. It is possible to purchase optional travel insurance and the fee can be budgeted as a miscellaneous travel expense. In this case, please specify the reason in the designated field in the travel expense system at the time of travel expense reimbursement, and attach documents confirming the insurance coverage as vouchers.

Q2-5-5 Can I get travel insurance for domestic official trips?

A2-5-5 In the case of a domestic official trip, the University does not carry out insurance procedures. If you wish to buy insurance, please do so on your own. You will have to pay the cost yourself.

(Others)

Q2-6-1 Is it possible to request that the University faculty and staff go on official trips?

A2-6-1 Yes, it is possible. In principle, please complete the travel procedures in the traveler’s own account. However, as a requested official trip, it is also possible that the person requesting the said official trip complete the prescribed procedures by the trip requestor’s account in the Travel Expense System. The applicable category is B.

Q2-6-2 Is it possible to ask the University students to go on official trips?

A 2-6-2 Yes, it is possible. As a requested official trip, the person requesting the said official trip must complete the prescribed procedures in the Travel Expense System. Please be sure to indicate in the Purpose column the reason for the travel of the student in question, especially for educational or research activity needs. The applicable category is C for students enrolled in the doctoral course of the University, and D for students at the University who do not fall under the applicable category C.

Q2-6-3 Is it possible to ask students from other universities to travel on official trips?

A2-6-3 Yes, it is possible. As a requested official trip, the person requesting the said official trip must complete the prescribed procedures in the Travel Expense System. The applicable category is B.

(Travel expenses associated with remuneration)

Q2-7-1 A tax treaty has been applied, but the taxable mark appears on the official trip settlement note. How should this be processed?

A2-7-1 The taxable/non-taxable status of travel expense reimbursement is determined based on the existence of receipts, invoices, etc. and their addresses. Since travel expenses with the taxable mark are treated as “part of the remuneration.” the same description category as the compensation is also used for the travel expenses portion. Therefore, please note that, if the original remuneration is

not subject to withholding tax, such as attending a conference, or if a tax treaty is applied, withholding tax will not be collected even if the remuneration is marked as taxable.

Q2-7-2 I paid for the travel expenses of the invitee by credit card. I don't have a receipt; what should I do?

A2-7-2 In addition to the order/purchase confirmation screen of the relevant payment, please submit documents that show that you did the advance payment, such as a credit card statement. This will be exempt from withholding income tax.

Q2-7-3 I covered the transportation expenses of the invitee. I did not get a receipt because it was a conventional train line. Is this subject to withholding income tax?

A2-7-3 In that case, it will be treated as tax-exempt. Please indicate the portion you have replaced in the remarks column of the transportation expenses on Travel Expense System .

Q2-7-4 I would like to pay travel expenses and honorarium in cash to an invited extramural person. How can I do this?

A2-7-4 From fiscal year 2025 onwards, due to the reduction in cash payments at the counter, the payment method will be bank transfer (overseas remittance) as the general rule. As an exception, cash payments are possible over the counter only if certain requirements are met. Please check the requirements, "[II-6-3 Payment Date/Deadline for vouchers Acceptance](#)." If you pay by cash at the counter, please first complete a provisional settlement in advance using the travel expenses system. After the provisional settlement is approved, please create a vouchers with the execution category of cash payment at the counter. Please note that provisional settlement of daily allowances for travel expenses of university personnel is not normally permitted. However, provisional settlement of daily allowances is permitted for payments to invited personnel from outside the university.

4. Education and research for part-time work /Remuneration

4-1 Types of remuneration

- There are two types of “remuneration” at the university: “Education and research work for part-time work” and “contractual remuneration.” The definitions and outlines of each are as follows.

	Education and research work for part-time work (Note 1)	Contractual remuneration (Note 2)
Contract form	Employment contract (protected by labor laws)	Contract agreement (not protected by labor laws)
Definitions	Salary paid according to working hours and hourly wage unit price	Honoraria paid upon completion of undertaken work, regardless of the hours worked
Recipient	The individual	The individual
Specific examples	Organizing materials, organizing data, assisting experiments, etc. (Teaching assistant work that involves participation in classes is not acceptable). (Also, when hiring using research funds, vouchers, accounting processing, etc., cannot be included in the work details.)	<ul style="list-style-type: none"> • Remuneration for speaking engagements, manuscripts, translations, proofreading, and design (including the creation of websites) • Fees for teaching knowledge and providing instructions • Remuneration for services of attorneys, tax accountants, accountants, judicial scriveners, etc.
Unit price	Refer to the “List of Unit Price Standards for Education and research part-time work” below	Refer to the relevant industry/category in the “List of Unit Price Standards for Remuneration of Sophia School Corporation” below
Expendable budget	<p>The following part-time workers hired as assistants to faculty members (researchers) (limited list)</p> <ul style="list-style-type: none"> • Research expenses in general • Competitive research funds for public institutions • Student education and research expenses • Collaborative lectures • Educational innovation 	All the budgets can be spent
Income tax	Withholding tax as “salary income”	Withholding tax as “miscellaneous income”
Possibility of advance payment	Not possible	Possible
My number (national identity number)	Every year, Bureau of Personnel Affairs requests all recipients of Education and research work for part-time work for that year to submit their “My Number” and collects and verifies them (excluding those who have already been verified).	Every year, the My Number collection agency contracted by the University makes requests for the collection of My Number to all the recipients of remuneration for that year, and the University collects and verifies the numbers through this company (excluding those who have already been verified).

Note 1: On the difference between "Temporary staff." Part-time employees hired as assistants to staff in undergraduate departments, research institutes, administrative departments, etc. The budget is for personnel expenses managed by Bureau of Personnel Affairs. The application for a budget for temporary staff should be submitted to Office of Personnel Affairs in the previous fiscal year..

Note 2: Refer to “3-7 Account titles” (p. 29) for the differences between “contractual remuneration” and “outsourcing expenses”..

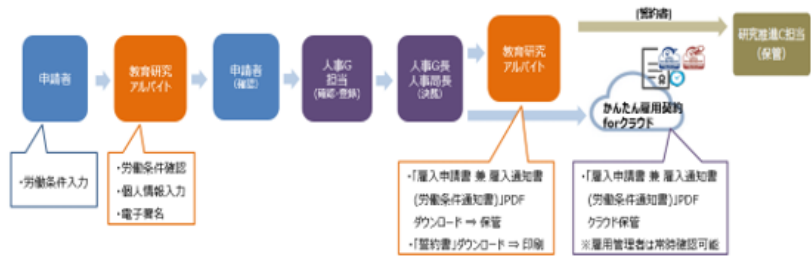

[Efforts to prevent fraud]

As part of our efforts to prevent the misappropriation of research funds, the Personnel Affairs Bureau will conduct surveys of the working conditions of part-time education and research employees as appropriate. Please be aware of this beforehand.

*Monitoring surveys and confirmation of employment at actual workplaces are conducted by random sampling.

4-2 Education and research for part-time work

4-2-1 Employment Procedures for Education and Research Part-time Work

Order	Work category	Contents
1	Employment application	<p>○The employment manager must submit the application at least 5 days in advance using the new system for employment contracts for education and research part-time workers,the 'Kantan Koyo Keiyaku'.</p> <p>※ Prepare an “Employment Application Form and Employment Notice (Notice of Working Conditions) for Education and Research Part-time Work” in the new system for employment contracts for education and research part-time workers,the 'Kantan Koyo Keiyaku'. The login URL and manual storage location is below. This system is available through the Chrome browser.</p> <ul style="list-style-type: none"> ● The login URL : https://hr05030c.seiko-cybertime.jp/c-sophia/ex/login (Chrome or Safari compatible. Please bookmark it). ● The manual storage location : in Applications and Manuals Database at the bottom of Sophia Bulletin. <p>02.人事関係(Personnel Affairs) → 01.人事・旅費(Personnel Affairs) → 04.教育研究アルバイト</p>   <p>* OPSB: Office of Personnel Services and Benefits Educ/Res: Education/Research</p> <p>BPA: Bureau of Personnel Affairs CRPS: Center for Research Promotion & Support</p> <p><Points to keep in mind></p> <ul style="list-style-type: none"> ○ Employment must be started after the employment application is approved. ○ Employment applications are submitted in budget and fiscal year units. ○ When employing a student of the University, sufficient care shall be taken not to interfere with the research guidance, classes, etc., of the student. ○ When hiring a researcher fellow from the Japan Society for the Promotion of Science (JSPS), the researcher fellow must report the contents of “Compensation Receipt Report <Form 5-3>” (JSPS style) to the host researcher in advance and receive confirmation. Also, the researcher fellow must submit the “Compensation Receipt Report” to the JSPS through [Gakushin My Page]. ○ When employing international students, please refer to “3-2-4 Employment of International Students” .
2	Final decision	<p>After approval by the Director of Bureau of Personnel Affairs, the new system for employment contracts for education and research part-time workers will send Employment Notice (Notice of Working Conditions) to the employment manager and the education and research part-time worker via e-mail, which should be kept by each one. In addition, since the “attendance table number” is shown in the Notice, this number should be entered in the attendance table.</p>

3	Start of work	<p>Work management (breaks, holidays, actual hours worked per day/week) will be performed in accordance with the Labor Standards Law.</p> <p><Points to keep in mind></p> <p>○ The attendance sheet has to be filled in by the education and research part-time worker <u>each time he/she works, in handwriting using a pen</u>, and the hiring manager shall verify the contents.</p> <p>* Pencils, friction erasers such as FriXion pens, and correction fluid (tape) are not allowed.</p> <p>* “Same as above” and “ ” are not allowed.</p> <p>○ In order to confirm the actual situation of part-time work from the viewpoint of preventing the fraudulent use of research funds, onsite confirmation by Office of Personnel Affairs, interviews with education and research part-time workers, etc. will be conducted after random sampling.</p>
4	Submitting the attendance table	<p>Attendance table to Office of Personnel Affairs by the <u>5th of the following month</u> of each month. Both the applicant (hiring manager) and the education and research part-time worker must confirm the contents before submission:</p> <p>(If you work from home, attach the “Telecommuting Report”.)</p> <p><Method of submission></p> <p>The application can be submitted by on-campus mail, by bringing it to Bureau of Personnel Affairs, or by post.</p> <p>Please be sure to sign and put your stamp (all stamps are required), etc. without any omissions.</p> <p>*The original must be submitted. Photocopies or electronic media (PDF, etc.) are not acceptable.</p> <p>Fill out the form carefully, as OCR software will be used to read it.</p>
5	Payments	<p>The salary payment day is the 28th of every month (payment for the previous month’s completion)</p> <p><Points to keep in mind></p> <p>○ If the salary payment date is a bank holiday, the payment will be made on the preceding business day.</p> <p>○ Education and research for part-time work cannot be paid in advance.</p> <p>○ The transfer destination must be an account in the name of the person himself/herself.</p>

4-2-2 Working conditions

Category	Contents
Workplace	<p>○ As a general rule, the work will be limited to University facilities and will be performed under the supervision of the hiring manager. Work at places that are considered beyond the control of the hiring manager is not permitted.</p> <p>○ If the hiring manager is unable to directly supervise the employee, a substitute supervisor such as a co-researcher should be appointed, or the employee should follow Handling of telecommuting(2).</p> <p>○ If, due to unavoidable reasons, the person will be working off-campus at any time, please consult Office of Personnel Affairs.</p> <p>○ However, “telecommuting” will continue to be permitted only when the following requirements are met.</p> <p><Handling of telecommuting> Since “telecommuting” is a form of work where it is difficult to grasp the actual state of employment, unlike with “face-to-face work,” it can be carried out only if the following requirements are met:</p> <ol style="list-style-type: none"> (1) The place of work for telecommuting is limited to the home address indicated in the employment notice. (2) The start and end of work should be reported by e-mail or other communication tools to ensure objectivity in the contents of the attendance table. (3) The above documents such as emails must be kept by each person so that they can be presented promptly when submission is requested for inspection or audit. The storage period of the documents shall be 10 years starting from the year following the year in which the person worked (in the case of external funds, the year of project completion) based on the “Document Management Regulations” of the University. (4) For “telecommuting,” education and research part-time workers are required to fill out a “telecommuting report” for each workday. Also, the hiring manager will submit the attendance table as an appendix. (5) Information leakage is to be prevented by requiring that computers used by education and research part-time workers at home be equipped with anti-virus software. (6) During working hours, the hiring manager should be able to communicate with education and research part-time workers by telephone, e-mail, or other tools as appropriate.
Salaries	<p>○ Hourly wage unit price: Refer to the “List of Unit Price Standards for Education and research part-time work” (p. 87).</p> <p>○ Transportation expenses: Actual expenses will be paid up to 2,000 yen/day. (Undergraduate students are paid only during long vacation periods according to the academic calendar.)</p>
Working hours	<p>○ The prescribed working hours per week are <u>8 hours or less a day and less than 20 hours per week</u>. However, if the employee is a student, or if the employment period is less than 1 month, it will be <u>8 hours or less per day and 40 hours or less per week</u> (for international students, 28 hours or less per week).</p> <p>○ The scheduled working hours are the upper limit, including other work on campus (temporary staff, TA, RA, etc.), so please be sure to check the work status of the employees before applying for employment (overlapping working hours are strictly prohibited).</p>
Break time	<p>○ If the work period exceeds 6 hours, a break of at least 45 minutes must be taken during the course of the work. If it is unavoidable to exceed 8 hours, a break of at least one hour should be taken during the course of the work.</p>
Holidays	<p>○ Holidays must be set at least one day a week (as a general rule, Sunday. However, if Sunday is designated as a working day in the employment application form, the day of the week should be specified separately). ※A legal holiday is the last day of the week beginning on Sunday.</p> <p>○ If it is unavoidable to order the employee to work on a day other than the scheduled working day, <u>please be sure to specify the compensatory holiday (putting the holiday the employee worked on as a working day, and putting another working day as a holiday instead) within the same month in advance and have the employee take it.</u></p> <p>○ When taking a compensatory holiday, please indicate this in the relevant day column of the attendance table.</p>

Overtime work Late-night work Work on holi- days	○ As a general rule, overtime work (work with actual working hours exceeding 8 hours per day, labor with actual working hours exceeding 40 hours per week), late-night work (work from 10:00 p.m. until 5:00 a.m. the next morning), and holiday work cannot be ordered. ○ If the work is unavoidable, the hourly rate will be as follows under the Labor Standards Law.	
	General rule	Overtime work
		Late-night work
		Work on holidays
	Overlap pattern	Overlap of overtime work and late-night work
		Overlap of holiday work and late-night work
		Overlap of holiday work and overtime work

4-2-3 Declaration of dependent deduction (change)

○ The treatment of withholding income tax differs depending on whether or not a declaration is submitted to the University.

	Filing status of the declaration	Whether or not a declaration has to be submitted	Withholding income tax
(1)	The declaration has been submitted to an office other than the University	Not needed	Withholding tax is imposed regardless of the amount paid.
(2)	Worked in another department of the University and submitted a declaration	Not needed	It will be taxed at source according to the amount paid. However, with regard to the monthly salary combined with the work of other departments • Students - 119,000 yen/month • Non-students - 88,000 yen/month If it is less than the above, it is not subject to withholding tax.
(3)	Has not filed a declaration with the University or any other office.	Needed	It will be handled in the same manner as (2). * Declarations must be submitted for each calendar year.

Note: Including work in other departments at the University (temporary staff, TA, RA, etc.)

4-2-4 Employment of international students

Category	Handling
A: In the case of hiring international students enrolled in the University (Note)	<p>○ If the residence status of an international student enrolled at the university is "international student," a permit for activities outside the residence status is not required for activities that support education or research at the University, regardless of whether the student is regular or non-regular.</p> <p>○ The number of working hours permitted for activities outside of the residence status is 28 hours or less per week (8 hours or less per day during long vacations), including work outside of the University.</p> <p>○ If your status of residence is "Family Residence," you will need a Permit to Engage in Activity other than that Permit issued by the Immigration Bureau in advance. Please attach a copy of said Permit to the employment management system when you apply for employment.</p>
B: When hiring international students enrolled in other universities (Note)	<p>○ A permit for activities outside the residence status is required. A copy of such permit must be attached to the employment management system at the time of application for employment.</p> <p>○ The working hours allowed in this case are the same as A above.</p>

Note: The following activities are not regulated as activities outside of residence status: In this case, please apply as a contractual remuneration, not Education and research for part-time work.

- Lectures, discussions, debates, etc.
- Advice, appraisals, etc.
- Production of novels, papers, paintings, photographs, programs, and other copyrighted works
- Participation in social events, etc.

4-3 Contractual remuneration

4-3-1 Flow of procedure

Order	Work category	Contents
1	Unit price determination	<ul style="list-style-type: none"> ○ Confirm and determine the unit price according to the "Unit Price Standards for Remuneration of Sophia School Corporation" (described below) ○ When a type of work is not stipulated in the unit price standard or when a unit price exceeding the said standard is desired for special reasons, an "application for remuneration unit price" (Colaboflow) should be prepared and submitted to Office of Personnel Affairs in advance for approval before making the request to the other party. ○ For administrative departments that have submitted various unit price applications related to remunerations at the time of budget application for the previous fiscal year, the application form is unnecessary, and a copy of the application form (approved_PDF) will be attached to the voucher as evidence document.
2	Clarification of terms	<p>A statement of the terms of business will be sent to the other party before the start of business.</p> <p>*The Freelance Protection Act, which will come into effect on November 1, 2024, requires that terms be clearly stated to business partners in advance.</p> <p>It was obligatory.</p> <p>This applies to everyone who pays contractor fees.</p> <p>See "II-7 Freelance Protection Act"</p> <p>*An explicit statement is not required for gratuities for experimental cooperation (subjects) and surveys.</p>
3	Item inspection (Only for budgets subject to item inspection)	<ul style="list-style-type: none"> ○ In the case of rewards with deliverables such as manuscript fees, translation fees, review fees, transcription fees, etc., the relevant deliverables and invoices or delivery slips shall be attached to the financial system. ○ The invoice, delivery slip, or voucher in the financial system should clearly indicate the basis for calculating the honorarium (number of words or characters). (For review and translation, enter the number of words or characters of the original manuscript in the Remuneration Details column of the financial system.) ○ For programming and website (web) production, submit a report showing the work in addition to screen copies, etc. (The prescribed form "Report accompanying rewards [program, website, etc.]" is also acceptable.)

4	Payment application	<p>The following documents should be submitted through the financial system as soon as possible so that payment can be completed within 60 days after the completion of the project. See [5. Payment] below for the payment schedule. *For projects with strict submission schedules after work completion, please consult in advance..</p> <p>(1) Request for Payment of Compensation Fees, etc. (output from the financial system) (2) Certification (details on the materials that can confirm the basis for calculating payment amounts are given below) <Must be required> a. Document Specifying Transaction Terms <One of the following is required> b. Copy of lecture pamphlets, abstracts of proceedings, and other documents that allow us to understand the details and date/time of the lecture. c. Invoices and delivery notes (originals): Only when issued by the other party d. Sample of deliverables(regardless of whether item inspection is required or not. Submission required when deliverables are generated.) <Required only when conditions are met> e. "Request for item inspection" (original): Refer to 2 "Item inspection" above f. Receipt (original): Only in the case of advance payment g. Request for remuneration unit price (approved/copy): Only if a request has been submitted h. Unit price application form for the current fiscal year (unit price for expenditure A) (approved/copy): Only if the unit price in question is to be applied i. Official trip settlement note (copy): Only for travel expenses associated with payment of remuneration fees j. Notification for Tax Treaties: Only for invitees from countries to which a tax treaty applies * Since the originals of these documents are required, please send the originals to the charge of contractual remuneration.</p> <p><Points to keep in mind> ○ Advances can be made for "contractual remuneration." However, for tax processing purposes, it is necessary to ensure that the payment is made to the person making the advance by December of the same year. ○ If the budget is not subject to item inspection and involves deliverables, it is necessary to enter the calculation basis of the amount in the description column of the voucher. ○ If receipts and invoices are in languages other than Japanese or English, please attach a note of the Japanese translation. Please note that may request Japanese translations of other vouchers as necessary. ○ From FY2025, the "Application for Expenditure of Grants-in-Aid for Scientific Research" form is no longer required. ○ Links to the list of each form and voucher</p>
5	Payments	<p>• In principle, the following rules will be applied, but they may be irregular when there are summer or winter holidays or national holidays. Please check here for the specific schedule (payment schedule for FY2025)</p> <p>① Business from 25th of the previous month to 10th of the current month → HRG deadline: 20th of the current month → Payment: 15th of the following month ② Business from 11th of the current month to 24th of the current month → HRG deadline: 5th of the following month → Payment: end of the following month</p> <p>• If there are desired payment dates or submission after work completion For projects with a tight schedule, please consult with the Contract Reward Section of the Human Resources Group in advance. • Since urgent payment may not be possible, please submit your application well in advance. • Payment must be completed within 60 days after the completion of the assignment in accordance with the Freelance Protection Law. • As a general rule, payment is made to the service provider.</p>

4-3-2 Payments to non-residents

(1) What are residents and non-residents?

Residents	Individuals who have an address in Japan or have had a continuous residence in Japan for at least one year.
Non-residents	<u>Individuals other than residents</u>

<What is an address/residence?>

- In order to be considered to have an "address," either a. or b. below must apply:
 - a. The person has an occupation in Japan that normally requires continuous residence for at least one year (including long-term international students, etc.)
 - b. The person has Japanese nationality, the person has a spouse or other relatives who make a living in Japan, or, in view of the person's occupation and assets owned in Japan, there are sufficient grounds to infer that the person has lived in the country for more than a year.
- A "place of residence" is defined as "a place where a person actually resides, but not to the extent that it is the base and center of the person's life."

(2) Taxation on non-residents

○ The following cases are not subject to withholding income tax.

- Payments to ambassadors, diplomats, and their spouses
- Payment for the provision of services overseas by non-residents

* However, translations of copyrighted works are subject to withholding income tax as copyright royalties, even when services are provided overseas.

(3) Tax treaties

○ A tax treaty was concluded to avoid double taxation between two countries (country of residence of the non-resident and Japan).

Non-residents are exempt from income tax in Japan when a tax treaty applies to them.

○ To be eligible for a tax treaty, the recipient must sign the “Notification for Tax Treaties” (provided by Bureau of Personnel Affairs) in person (two copies, one original and one duplicate) and submit it to person in charge of remuneration.

○ As a general rule, Sophia School Corporation provides tax exemptions to invitees residing in countries to which tax treaties apply.

○ When submitting the “Notification for Tax Treaties,” please submit it after the amount to be spent is determined.

○ Please note that tax treaties do not apply to all countries and their contents vary from country to country, so please be sure to contact person in charge of remuneration.

[Important: Resident Certification]

- When inviting residents of the following countries, in addition to the “Notification for Tax Treaties,” a “Benefits Article Schedule” (provided by Bureau of Personnel Affairs) and a “Certificate of Residency” from the country of residence are required (as of November 2024).

United States, United Kingdom, France, Australia, Netherlands, Switzerland, New Zealand,
Sweden, Germany, Latvia, Lithuania, Estonia, Russia, Austria, Iceland, Denmark, Belgium,

- It will take more than one month to obtain a “Certificate of Residency,” so, if you are planning to invite a guest from one of these countries, please make arrangements to obtain it before the invitation. Withholding income tax (20.42%) will be charged if the certificate is not provided before entry to Japan.
- In the future, the number of countries that require attaching documents other than the notification form, such as the above countries, may increase due to law revisions, so please check with Office of Personnel Affairs each time you wish to apply a tax treaty.

○ When making payments to non-residents, it is necessary to set the consumption tax window in the description as follows.

- Operations (online lectures, conferences, etc.) performed on web conference apps, phone calls, etc. without

• Other operations not listed above conducted without coming to Japan are “non-taxable expenditures/exemptions.”
• The work performed after coming to Japan are “taxable 10% expenditure.”

詳細入力ウィンドウ		閉じる
詳細 1	消費税	
詳細 2	科目	
	明細	
	-	
	部門	
	教管按分	

【使用不可】

非課税収入

免税収入

課税5%収入

課税8%収入

課税支出使途特定収入

共通使途特定収入

特定収入以外課税対象外収入

非課税支出／免税・対象外含

特定8%支出／リース・チャージ

課税5%支出

課税8%支出

課税10%支出

【軽減】課税8%支出

特定10%支出／リース・チャージ

課税10%収入

業		検索
業		検索
業		検索
部門按分		▼

4-3-3 Payments to University Members

- It is not possible to pay honorariums, etc. to anyone who has an employment relationship with the academy.(The same applies to honoraria between researchers in research activities)
- However, if the request is made to a faculty member of our university who has highly specialized knowledge in the subject field, such as translation or foreign language proofreading (a person outside the budget unit that pays honorariums, etc.), and the necessity can be clearly confirmed, In addition, if the work is outside the scope of the faculty member's educational and research activities, it may be possible to pay an honorarium.

If you are considering paying the applicable honorarium, be sure to consult with the person in charge of remuneration and charges, with the following information, before making a request to the faculty member.

Check in advance whether or not you can spend the money.

(Confirmation items)

Affiliation, name, faculty number, job type, expected budget category, requested work details of the faculty member

List of Unit Price Standards for Remuneration of Sophia School Corporation

Industry type	Category	Unit	Upper limit (yen)	Summary	Withholding income tax rate (Notes 1 and 2)	Procedure
1. Attendance at meetings (Note 4)	(1) Professors/executive class, doctors, lawyers, etc.	Sessions	15,000	1.5 hours/session In the on-campus budget, only people outside the university are eligible for payment.	1) If you have a commissioned contract for a certain period:Monthly fee table: Second party (non-residents: 20.42%) * Income Tax Act, Article 183	"Expenditure Application for Meeting Attendance Remuneration, etc."
	(2) Associate professors/department manager class	Sessions	10,000		2) Other than the above:No source (tax return for the person)	
	(3) Other than the above	Sessions	5,000			
2. Lectures/presentations	(1) Special Lectures	1.5 hours	100,000	Special lectures shall be commemorative lectures for all students, faculty, staff, etc., and shall be given by prominent figures. For guest speaker gratuities in class, the unit price shall be the unit price for one class session.	Withholding income tax rate: 10.21% (non-residents: 20.42%) * Income Tax Act, Article 204	"Request for Payment of Remuneration Fees, etc." (Finance System Dr. Budget)
	(2) General lectures (professors/executive class, doctors, lawvers, etc.)	1.5 hours	50,000			
	(3) General Lectures (associate professors/department manager class)	1.5 hours	30,000			
	(4) General lectures (other than the above)	1.5 hours	10,000			
3. Creating manuscripts	(1) Japanese	Characters	4	If the number of characters is unknown→1 sheet (400 characters):¥1,600	Withholding income tax rate: 10.21% (non-residents: 20.42%) * Income Tax Act, Article 204	
	(2) Foreign language	Words	15	If the number of words is unknown→1 sheet (300 words):¥4,500		
4. Editing manuscripts	(1) Japanese (Unit price is determined by the number of characters in the original manuscript)	Characters	2	If the number of characters is unknown→1 sheet (400 characters):¥800		
	(2) Foreign language (Unit price is determined by the number of words in the original manuscript)	Words	8	If the number of words is unknown→1 sheet (300 words):¥2,400		
5. Translations	(1) Foreign language → Japanese (Unit price is determined by the number of words in the original manuscript)	Words	10	If the number of words is unknown→1 sheet (300 words):¥3,000		
	(2) Japanese → foreign language (Unit price is determined by the number of characters in the original manuscript)	Characters	10	If the number of characters is unknown→1 sheet (400 characters):¥4,000		
	(3) Foreign language → foreign language (Unit price is determined by the number of words in the original manuscript)	Words	36	If the number of words is unknown→1 sheet (200 words):¥7,200		
6. Interpretation	(1) Simultaneous interpretation	Days	100,000	if it is 4 hours or less, the fee is 1/2		
	(2) Consecutive interpretation	Hours	10,000			
7. Teaching knowledge, etc./guidance		Sessions	5,000	Arts, sports, and other similar activities		
8. Design	(1) Poster creation	Sheets	20,000			
	(2) Design creation (illustrations, logos, etc.)	Units	5,000			
9. Creating websites	(1) Web design/planning	Sessions	30,000			
	(2) Web page creation	Pages	5,000			
	(3) Updates	Sessions	5,000			
10. Program design	Programming work	Sessions	30,000			
11. Transcriptions	(1) Japanese	Minutes	135			
	(2) Foreign language	Minutes	200			
12. Making fair copies using a word processor	(1) Japanese(Work to digitize handwriting)	Characters	3	If the number of characters is unknown→1 sheet (400 characters):¥1,200	No source (tax return for the person)	
	(2) Foreign language(Work to digitize handwriting)	Words	4	If the number of words is unknown→1 sheet (300 words):¥1,200		
13. Cooperation in experiments	Test subjects	Hours	2,500			
14. Cooperation in questionnaire surveys	Cooperation in questionnaire surveys on the web, paper, phone, etc.	Sessions	1,000			
15. Cooperation in interview surveys	Cooperation in hearings, interviews, face-to-face meetings, etc.	Hours	5,000			
16. Sign language interpretation		Hours	4,000			

(Note 1) "Non-residents" refers to short-term residents who have not lived in Japan for more than one year, and the withholding income tax rate for such people is **a uniform 20.42%** (Income Tax Act, Article 164). (April, 2024)

(Note 2) As a general rule, the contractual remuneration shall include local transportation expenses (ride distance less than 100 km one way), travel expenses (ride distance more than 100 km one way), and other expenses. However, if there is a particular need, it is possible to pay local transportation expenses and travel expenses in excess of the unit price standard for remuneration. When paying local transportation expenses associated with the payment of remunerations, please attach evidence that confirm these local transportation expenses (screen copies of "Transfer Guide," "EkiSupato (Railway Route Search)", etc., are acceptable). If travel expenses are to be paid in conjunction with the payment of remunerations, please also attach a travel expense payment statement issued by Bureau of Personnel Affairs. Unless there is an invoice or receipt for "Sophia School Corporation" issued by an airline, travel agency, etc. for actual expenses, such expenses will be regarded as income and will be subject to withholding at source, just like remuneration.

(Note 3) If there is a quantitative entry in the description column, this will be used as the base value, and it will be refunded and calculated according to the details of the request. Please note that fractions smaller than one yen will be rounded down.

(Note 4) In "2. Attendance at meetings" in the above table, if a part-time lecturer of the University (including prospective hires) attends a meeting outside of his/her duties, the fee of 3,000 yen per session (two hours or less) will be applied. However, if the meeting exceeds two hours, 1,500 yen will be added up to one additional hour, and the same will apply for each additional hour thereafter.

List of Unit Price Standards for Education and research part-time work

Industry type	Category	Unit	Upper limit (yen)	Summary	Withholding income tax rate (Notes 1 and 2)	Procedure
1. Education and research part-time work	(1) Relatively easy tasks	Hours	1,160	(4) shall be a person with a master's or doctoral degree.	1) Continued for less than 2 months: Monthly fee table, third party 2) Continued for more than 2 months: Monthly fee table, first and second parties (1) and (2) both have a tax rate of 20.42% for non-residents) * Income Tax Act, Article 183	"Application for Education and Research Part-time Employment" (The 'Kantan Koyo Keiyaku')
	(2) Complex and wide-ranging office work and other tasks	Hours	1,200			
	(3) Tasks that require specialized knowledge/technical skills or experience	Hours	1,240			
	(4) Tasks that require advanced specialized knowledge/technical skills or experience	Hours	1,370			

Contractual Remuneration List of Description Category

[Definition of resident, non-resident, etc.]										
Who is eligible for remuneration	Individual	Resident	Those who have an address in Japan or have been living in Japan for at least one year.							
		Non-resident	People other than the above							
	Corporation	Domestic corporation	Corporations with head office in Japan							
		Foreign corporation	Corporations other than the above							
[Description category list]										
Who is eligible for remuneration	Determination of unit price standards	Compensation details	Description category 1	Description category 2	Tax rate	Remarks				
Resident	Yes	Honoraria for lectures (lecture fees, lecturer fees for public lectures, etc.)	Lecture fees, etc. (individual)	Lecture	10.21%	Includes travel and transportation expenses associated with lectures				
		Remuneration for conference attendance (with a fixed-term commission contract)	-	-	-	Treated as part-time job remuneration				
		Remuneration for conference attendance (without a fixed-term commission contract)	Others (individuals)	Others	0%					
		Compensation for manuscripts	Lecture fees, etc. (individual)	Compensation for manuscripts	10.21%	Includes compensation for dictations				
		Compensation for proofreading	Lecture fees, etc. (individual)	Proofreading	10.21%					
		Compensation for translation	Lecture fees, etc. (individual)	Translation	10.21%					
		Compensation for interpretation	Lecture fees, etc. (individual)	Interpretation	10.21%					
		Teaching of knowledge	Lecture fees, etc. (individual)	Fees for teaching and supervision	10.21%					
		Tape transcription	Others (individuals)	Others	0%					
		Word processor clean copying/typing work	Others (individuals)	Others	0%					
		Software programming	Others (individuals)	Others	0%					
		Website creation (page creation and updates)	Others (individuals)	Others	0%					
		Website creation (Web design, planning, etc.)	Lecture fees, etc. (individual)	Design fees	10.21%					
		Cooperation in experiments (rewards for test subjects)	Others (individuals)	Others	0%					
		Cooperation in questionnaire surveys	Others (individuals)	Others	0%					
		Sign language interpreter	Others (individuals)	Others	0%					
	No (Major compensations for which the "Application Form for Remuneration Unit Price" were submitted in the past)	Supervision/compilation fee	Lecture fees, etc. (individual)	Compensation for manuscripts	10.21%					
		Rewards for performances at ceremonies	Performance (individuals)	Performance	10.21%					
		Ceremonial work	Others (individuals)	Others	0%					
		Reward for Mass officiant	Others (individuals)	Others	0%					
		Writing fees, name tags, etc.	Others (individuals)	Others	0%					
		Compensation for external evaluations	Others (individuals)	Others	0%					
		Compensation for contest judges	Others (individuals)	Others	0%					
		Literature research/data search	Others (individuals)	Others	0%					
		Creating English headings, catalogs, and indexes	Others (individuals)	Others	0%					
		Event planning and management	Others (individuals)	Others	0%					
		Data entry and database creation	Others (individuals)	Others	0%					
		Computer maintenance	Others (individuals)	Others	0%					
		Interviews	Others (individuals)	Others	0%					
		Domestic corporation	Common	Same as "resident"	Changing "resident" (individual) to (corporation)	Same as "resident"	0%	When there is a consignment contract, it will be treated as "consignment fee"		
Non-resident/Foreign corporation	Common	General operations carried out in Japan (with tax treaties)	Application of tax treaties	Provision of personal services	0%					
		General operations carried out in Japan (No tax treaty)	Non-residence/Foreign corporation	Provision of personal services	20.42%					
		Translation work carried out overseas (with tax treaties)	Application of tax treaties	Provision of personal services	0%	When a copyrighted work (original work, thesis, etc.) is translated, the translation corresponds to a derivative work and corresponds to the transfer of the copyrighted work.				
		Translation work carried out overseas (No tax treaty)	Non-residence/Foreign corporation	Provision of personal services	20.42%	For translations other than dissertations, please check with Bureau of Personnel Affairs .				
		General work other than translation carried out overseas	Others (individuals)	Others	0%					
General work other than translation carried out overseas (online format)							Others (individuals)	Others	0%	Consumption tax classification: " Specific 10% expenditure/reverse charge"
[Compensation based on an invoice] Note										
The other party	Billing details (written in separate lines in Dr. Budget)		Description category 1	Description category 2	Tax rate	Remarks				
Lawyers, certified public accountants, tax accountants, etc.	Advisory fee		Tax accountants, etc. (individuals)	Attorneys, etc.	10.21%	Taxation at 20.42% on the portion exceeding 1 million yen in a single payment				
	Consumption tax portion		Others (individuals)	Others	0%					
Patent attorney	Portion of the cost of patent application fees, document preparation, etc.		Tax accountants, etc. (individuals)	Attorneys, etc.	10.21%					
	Consumption tax portion		Others (individuals)	Others	0%					
	Stamp duty portion		Others (individuals)	Others	0%					
	Resident	Copyright royalties	Lecture fees, etc. (individual)	Copyrights	10.21%					
Note: For payments to corporations, " Description Category 1" is (corporation), and the tax rate is 0%.										

April, 2022

Note: For payments to corporations, "Description Category 1" is (corporation), and the tax rate is 0%.

April, 2022

4-4 Handling of non-cash remuneration

4-4-1 General principle of remuneration

- When requesting work from a specific individual and paying remuneration for the provision of that service, the remuneration must be paid in cash as a monetary reward through Office of Personnel Affairs for the following reasons, not in-kind payment such as prepaid cards (gift certificates, book cards, QUO cards, etc.):
 - A. In the case of part-time work wages must be paid by cash according to the Labor Standards Act.
 - B. If A. above applies, or “remuneration fee” in the Income Tax Act applies, the payment is subject to withholding tax.
 - C. Record of delivery remains clear due to receipt of transfer records, or in the form of receipts, etc.

4-4-2 Exceptions

- Currently, as an exceptional measure, the university allows remuneration by distributing prepaid cards in the following cases. However, prepaid cards (gift certificates, library cards, QUO cards, Amazon gift certificates, etc.) are treated as cash vouchers, so it is necessary to attach the following evidence for budget execution:
 - Remuneration to test subjects, etc.
 - Cooperation in questionnaire surveys
 - Cooperation in interview surveys (interviews, etc.)
 - Remuneration for reporting experiences such as studying abroad, employment, etc.
 - Other remuneration recognized by the School Corporation as equivalent to volunteering

[Documents required for budget execution]

- Receipt issued when purchasing the prepaid card
(If the prepaid cards are not delivered to the University but are delivered directly from the supplier, no inspection is required.)
- * If you do not have a receipt, a credit card statement is required along with the purchase details.
- A list describing the affiliation (place of work, etc.) and name (email address in the case of online submission) of the distributor
(expenditure can be made only for the number of people appearing on the list)
- * If you are conducting an online survey for the public and cannot determine all names of those to which the questionnaire will be distributed, a list of IDs and e-mail addresses registered on a computer will also be acceptable.
However, in that case, the list should not be an Excel file or other type of editable list but something that can be objectively confirmed, such as a screenshot of the portion displayed on the survey administration screen, etc.
- The copy of the unit price application form (in the case of the Office’s budget)

Upper limit of the unit price of prepaid cards

Category	Maximum amount	Unit price determination method
In the case of expenditure from research expenses	500 yen per session	For researchers, it is determined on an individual basis
In the case of expenditure from the department's budget	3,000 yen per session	Determined individually in the “unit price application” at the time of budget application for the next fiscal year

- If you need to set the unit price of a prepaid card to the same level as the “unit price standard for monetary

rewards,” please change it to cash payment.

In-kind payments other than prepaid cards

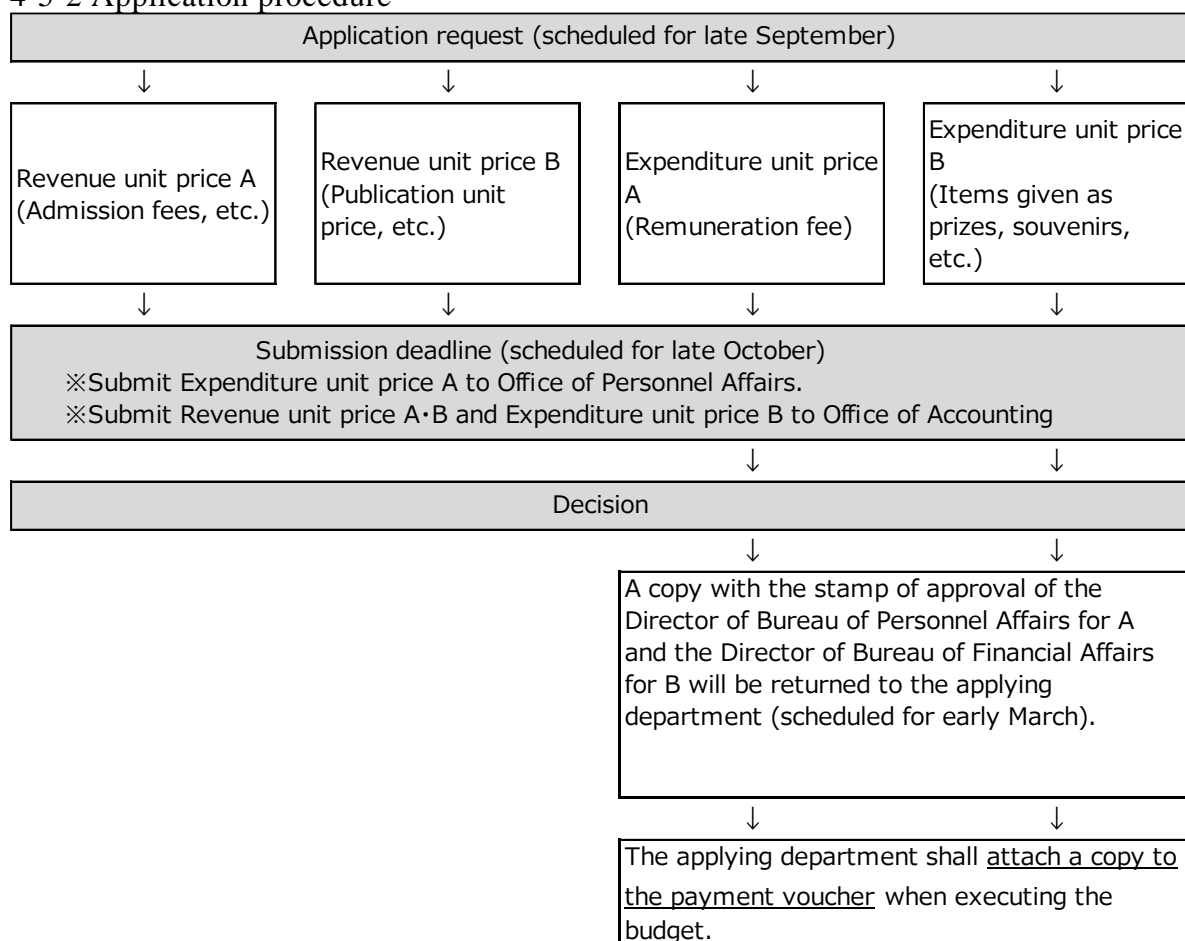
- If goods are given instead of monetary remuneration, please attach the following evidence to the voucher (Please note that the purchase cost should be approximately 2,000 yen.):
 - (1) Receipt (specific product name and quantity must be stated)
 - (2) Reasons statement for requiring an in-kind payment
 - (3) Materials that can confirm the name, affiliation, etc. of the other party
 - (4) Record gatherings and meetings

4-5 Unit price application *Only for administrative departments

4-5-1 What is a unit price application?

- Unit price application is a procedure for determining unit prices independently at the university. It is done at the same time as the budget application for the next fiscal year every year.
- The target budget is the budget of the administrative department that is subject to the budget application. Total-controlled budgets for research expenses, student education and research expenses, etc., are not eligible.
- The target unit price is divided into (1) income budget and (2) expenditure budget, and (2) is the unit price of remuneration, etc. that is not based on invoices.
However, no application is needed for payments within the range of the unit price standard for remuneration.
- Details of the unit price application procedure will be announced on the Sophia bulletin board (scheduled for late September).

4-5-2 Application procedure



4-5-3 Points to keep in mind

- At the time of budget execution, if there is a payment for which the unit price has not been applied, please follow

the procedure below.

In such cases, please be sure to follow the below procedures and obtain approval before notifying the other party about the amount and remuneration details, and then make the payment.

(Please do not apply after payment, as the details of the application may not be accepted.)

Unit Expenditure Price A	Fill out the “Unit Price Request for Remuneration” (designated form) and submit it to Office of Personnel Affairs. Later, a copy of the application after approval will be returned, so the copy should be attached to the payment voucher.
Unit Expenditure Price B	Make an additional application with the “Unit Price Application Form” (designated form) and submit it to Office of Accounting. Later, a copy after approval will be returned, so the copy should be attached to the payment voucher.

Remuneration-related FAQ (Frequently Asked Questions)

☆ External funding has its own rules, so please contact the Faculty Support Desk for research funding and the Office of Financial Affairs for grants.

(General)

Q1-1-1 Is it possible to have the remuneration transferred to a bank account held by a person other than the payee?

A1-1-1 It is prohibited to transfer Education and research for part-time work to an account other than the payee's under the Labor Standards Act. In principle, even in the case of contractual remuneration, payments will be made to an account held by the payee; however, if there is an application form written by the payee himself or if payment is made to the employer and the relationship with the payee can be confirmed from the lecture's brochures or other documents, transferring to a bank account held by a person other than the payee is permitted.

(Education and research for part-time work)

Q2-2-1 I will be away from the university for overseas research. Can I hire an education and research part-time worker for that period?

A2-2-1 Education and research part-time workers are required to work on the University's premises under the supervision of the hiring manager. Therefore, if the hiring manager is away from the university to perform overseas research, it is not possible to hire an education and research part-time worker. (Consultation is required in the case of external funds)

Q2-2-2 I wish to ask the education and research part-time worker to go to the library of another university. How can I reimburse the transportation expenses and manage attendance?

A2-2-2 Please request the reimbursement of transportation expenses. The hiring manager has to make sure that duties were carried out. Also, if the hiring manager is unable to directly check attendance, such as in cases where the worker goes to the place directly or returns straight home, the worker should be contacted by e-mail or other means to ensure that he/she started and finished the work. In addition, please specify the details of the work and location on the attendance table.

Q2-2-3 What is the deadline for submitting the attendance table when the 5th is a holiday?

A2-2-3 The deadline for submission is the next weekday.

Q2-2-4 I already work in a different employment type, such as temporary staff, etc. Is this relevant to the weekly working hours limit for Education and research work for part-time work?

A2-2-4 Please make sure that, when adding up the working hours related to all employment contracts with the School Corporation, these do not exceed the weekly limit.

Q2-2-5 Can I use research funds to hire an education and research part-time worker for administrative assistance, such as for voucher processing?

A2-2-5 If the budget is for intramural research expenses, such work is permitted.

If the employment is funded by an external research grant, the employment must be for work related to the research (collection of materials, data entry, experimental assistance, etc.) and cannot be primarily for voucher processing, etc..

Please describe the duties in the employment application form and the attendance table in such a way that it is clear that the work is related to research.

(Contractual remuneration)

Q3-3-1 How are the local transportation expenses of an invited person handled?

A3-3-1 As a general rule, the remuneration includes local transportation expenses (boarding distance less than 100 km one-way), travel expenses (boarding distance 100 km or more one-way), and other expenses. However, if there is a particular need, it is possible to pay local transportation and travel expenses in excess of the unit price standard for remuneration. In this case, as with the current transportation expenses related to invitations from places at distances of 50 km or more and less than 100 km one-way, it is necessary to attach confirmation evidence of local transportation expenses (a screen copy of "transfer guide," "Ekispert," etc.) to the voucher. Please note that such expenses are regarded as income, as for remuneration, and are subject to withholding.

Q3-3-2 The remuneration details and date/time were described in detail in the "Application for remuneration unit price," which was submitted in advance for the contractual remuneration. Can this document be used as a substitute for evidence document (a) on p. 79, "Brochure or minutes of the lecture or other documents that show the details and date/time"?

A3-3-2 No, it is not possible. The "Application for remuneration unit price" is a document that only guarantees approval of the unit price in advance, and does not objectively prove the date/time, or details. Please submit the evidence documents separately.

Q3-3-3 What should I do if I do not have the evidence documents (a) listed "Brochure or minutes of the lecture or other documents that show the details and date/time"?

A3-3-3 E-mail messages that show the sender and receiver may replace the documents. If you do not have these, please consult with the person in charge of remuneration fees in Office of Personnel Affairs.

Q3-3-4 Is it possible to set the unit price of contractual remuneration as an hourly wage?

A3-3-4 The remuneration fee is only a payment for the completion of duties. Except for lectures, interpretation, etc., time cannot be used as the basis for calculating the unit price. In this case, please submit a request for remuneration unit price by setting the unit price as the amount of work, not by the time, or hire the worker with Education and research for part-time work or Temporary staff. If you are in doubt about a situation, please contact Office of Personnel Affairs.

5. Outsourcing to individuals

5-1 Payments related to outsourcing to individuals

○Individuals who are subject to outsourcing contracts are considered "sole proprietors" and treated in the same way as corporations.

○The points to keep in mind regarding each item when outsourcing work are as follows.

Please be sure to confirm before proceeding with the procedure.

	Content
contract	<p>○Create the necessary contract conditions through consultation with the other party, referring to the format of the school-prescribed "outsourcing contract (without deliverables)" or "individual outsourcing contract."</p> <p>*Please note that the outsourced work will be carried out at the discretion of the contractor, and giving instructions may fall under false contracting.</p> <p>Format: "Application/Manual DB" 07. Campus approval/meetings/regulations > 04. Contract review > 01. Contract review"</p>
Contract amount	<p>○The amount stated in the contract shall be <u>excluding consumption tax</u>. (To pay the appropriate amount when the tax rate is revised)</p> <p>○However, in the "Contract amount" field on the approval form screen of the collaboration flow, it is necessary to confirm the presence or absence of a budget, so enter <u>the actual payment amount (including consumption tax)</u>.</p> <p>○Transportation expenses (including transportation expenses from home to work place) can be paid at actual cost without being included in the contract amount. However, in that case, it is necessary to stipulate it in the contract terms.</p>
Date of payment	<p>○The outsourcing fee is the same as for general businesses, with closing at the end of the month and payment due at the end of the following month.</p> <p>*Payment vouchers must be submitted to the Office of Finance Affairs by the 10th of the payment month.</p> <p>*When sending money overseas, follow the rules for overseas remittances and submit the payment slip in time for the remittance date.</p> <p>○The March amount will be treated as "unpaid" and paid at the end of April.</p> <p>*Payment slips related to "unpaid amounts" are usually only accepted on the first and second business days of April (usually the 1st and 2nd).</p> <p>More details are posted on the Sofia bulletin board in mid-March each year.</p>

invoice	<p>○ Receive the previous month's invoice from the contractor and use it as evidence of payment.</p> <p>○ Please use the school's designated invoice (for individual contracts only) for invoices.</p> <p>○The invoice in question has a section for the previous month's business report. Please describe the specific activities carried out in accordance with the contract.</p> <div style="border: 1px solid black; padding: 5px;"> <p><Points to note when reporting business></p> <ul style="list-style-type: none"> - The contents of the business report will be important documentation that serves as the basis for payment. <p>The application department will examine the contents from this perspective and ask the individual to make additions, etc. if necessary.</p> <p>Refer to "5-1 Confirmation of person in charge at upon completion of transaction (contract) work"</p> </div> <p>○If the contractor is registered as an "invoice issuing business" with tax office, please enter your "registration number" (a 13-digit number beginning with the letter "T") in the designated field on the invoice.</p> <p>○The form can be downloaded from the "Application/Manual DB" "03. Financial Relations > 01. Payment, Acceptance Inspection, Procurement, Disposal > 02.各種申請・フォーマット"</p>
approval	<p>○According to the Approval Authority Regulations, "Conclusion of a business outsourcing contract to an individual with a contract amount of 10 million yen or less" requires approval by the responsible director using the electronic approval system (Collaboration Flow).</p> <p>○When consigning business to an individual, it is necessary to confirm the validity of the contract at the Human Resources Bureau, so when drafting the approval form, select "Contract for business consignment to individual" in the "Contract Category" field. thing.</p> <p>(If you select this item, the Human Resources Office will be added to the approval route.)</p>
Payment slip	<p>○ Select "Month-end payment by vendor" as the execution category.</p> <p>When making your first payment, select "Multiple payment" in "Payment destination" and enter the transfer account information.</p> <p>*Enter "Depositor Name" in "Kana (half-width)" or "Alphanumeric (uppercase)".</p> <p>*In the "Fee burden" column, select "University burden."</p> <p>From the second time onwards, select "Business" under "Transfer Destination", click the "Search" button, and search for an individual by business name or furigana.</p> <p>○Consumption tax classification is determined based on whether the invoice system registration number is written on the invoice.</p> <p>○The evidence documents is as follows:</p> <ul style="list-style-type: none"> •Work implementation report and invoice (for individual contracts only) •Approved documents

6. Expenses related to food and beverages

Depending on the purpose of the expenditure, food and beverage expenses are divided into "[Conference Expenses](#)," "[Entertainment and Relations Expenses](#)," and "[Other welfare expenses](#)."

[Common matters]

•The maximum amount per person including tax is as follows: (Shipping fee included)

Classification	Lunch fee	Dinner fee
Meetings for university members only	1,320 yen	3,300 yen
Meetings including people from outside the university	1,650 yen	5,500 yen

*The above upper limit will be applied uniformly regardless of subject or budget type.

*If there is a separate delivery charge for the lunch box, this will need to be included in the maximum amount, so please be careful with the maximum amount.

*The cost of tea served with the lunch box is not included in the upper limit and may be spent within reasonable limits.

In addition, expenses for tea kept on hand for meetings and for guests are permitted within reasonable limits.

*Purchases of "regular items (plastic bottles, tea leaves, etc.)" using budgets subject to inspection, such as research expenses, are not permitted.

*Students and part-time lecturers of this university are considered to be "university members."

*As a general rule, expenses for food and drink (such as tea and snacks) other than lunch and dinner are not permitted (except for social gatherings organized by the department).

If it is necessary for business purposes, please submit a request in advance through the person in charge of the budget unit to the Director of Financial Affairs and obtain prior approval. (Frequent student exchange events and religious events (mass, etc.) hosted by administrative departments do not require prior approval if they are within the bounds of common sense.) Please note that if the expenditure is not deemed to be justified, you will be responsible for paying it yourself.

* Any food and drink charges that exceed the upper limit will be covered by the meeting attendees themselves.

• Please note that meeting expenses, external entertainment expenses, and other employee benefits expenses cannot be increased through diversion of funds.

• When spending on food and beverages, please be fully aware that the sources of these funds are tuition fees, subsidies, donations, etc. and try to keep expenses to a minimum, taking into consideration the use of campus facilities.

*For budgets that have specific rules regarding food and beverage expenditures (especially for external research funds, etc.), please follow those rules.

6-1 Conference Expenses

◇ Account item: Meeting expenses Details: Meeting expenses

◇ Overview:

- There is no identification of the target.
- Meal expenses for public meetings, training sessions, and lectures held on campus or at other locations where regular meetings are held.
- Items to be written in the vouchers summary or reason column: date, time (day or night), content, number of participants (including those from outside the university)
- If you have multiple invoices and therefore need to submit multiple vouchers, please create a ["Food and Beverage Expense Limit Confirmation Slip"](#) and attach it to each vouchers.
- If the payment is made from research funds, please prepare a "summary of the proceedings" and attach it to the vouchers.

◇ Notes:

- If alcohol is served, it will not be recognized as a "meeting or discussion," and all expenses related to the meeting or discussion cannot be expensed. Therefore, please be sure to submit documents such as receipts showing the breakdown of your expenses. Please be aware that if you are unable to submit the application, your expenditure will not be approved.
- Tea and snacks are not available.
- Please note that conference expenses, entertainment and relations expenses, and other welfare expenses cannot be increased through diversion of funds.

◇ The maximum amount per person including tax is as follows: (Shipping fee included)

Classification	Lunch fee	Dinner fee
Meetings for university members only	1,320 yen	3,300 yen
Meetings including people from outside the university	1,650 yen	5,500 yen

◇ Attached supporting documents:

An itemized invoice or receipt

6-2 Entertainment and Relations Expenses

◇ Account: Meeting expenses /Expenses Details: External relations entertainment expenses

◇ Overview:

- The target audience is individuals other than faculty and staff of the university. However, this does no

t apply to those to whom the school pays outsourcing fees.

- Foreign entertainment expenses are expenses incurred for the purpose of entertaining, giving gifts, and comforting these persons.
- Expenses for the purpose of entertaining the minimum amount of people outside the university, including incidental expenses for people within the university.
- Items to be written in the vouchers summary or reason column: date, time (day or night), content, number of participants (including those from outside the university)
- If you have multiple invoices and therefore need to submit multiple vouchers, please create a ["Food and Beverage Expense Limit Confirmation Slip"](#) and attach it to each vouchers.
- For details on in-kind gifts that can easily be mistaken for gifts, please refer to ["4-4 Handling of non-cash remuneration."](#)

◇Notes:

- Please note that conference expenses, entertainment and relations expenses, and other welfare expenses cannot be increased through diversion of funds.

◇Expense limit:

- The maximum amount per person including tax is as follows: (Shipping fee included)

Classification	Lunch fee	Dinner fee
Meetings for university members only	1,320 yen	3,300 yen
Meetings including people from outside the university	1,650 yen	5,500 yen

The purchase cost will be approximately 2,750 yen per recipient (no inspection required).

◇ Attached supporting documents:

An itemized invoice or receipt

6-3 Other welfare expenses

◇Account: "Administrative expenses" - "Welfare expenses"

◇ Overview:

- The target audience is faculty and staff of the university (including all employment contract holders such as part-time faculty and temporary staff).
- Expenses related to the comfort of faculty and staff, meals during busy periods (including entrance exams), etc.
- This applies to meal expenses during busy periods and food and drink expenses at launch parties, appreciation parties, social gatherings, and welcome/farewell parties held for the purpose of promoting friendship among people on campus (including students).
- Items to be written in the vouchers summary or reason column: date, time (day or night), content, number of participants (including those from outside the university)
- If you have multiple invoices and therefore need to submit multiple vouchers, please create a ["Food and Beverage Expense Limit Confirmation Slip"](#) and attach it to each vouchers.
- Only the cost of condolence money and flowers for students will be paid from the "welfare expenses" section of "expenses for education and research."

◇Notes:

- Contractors are not eligible for welfare expenses.
- The cost cannot be paid from research funds. This is because research expenses are necessary expenses for conducting research, while welfare expenses are considered expenses that individuals enjoy as employees.
- Please note that conference expenses, entertainment and relations expenses, and other welfare expenses cannot be increased through diversion of funds.

◇Expense limit:

[Upper limit of expenditure (excluding tax)] *Including tea for bento lunches/including delivery fee

Classification	Lunch fee	Dinner fee
Meetings for university members only	1,320 yen	3,300 yen

◇ Attached supporting documents:

An itemized invoice or receipt

7. Communication and transport costs (shipping, postage, stamps, etc.)

◇ Account item: Communication and transportation expenses

◇ Overview:

- Expenses for transporting goods by domestic postal service, letter pack, courier service, Yu-Pack, Yu-Mail, mail service, etc. (domestic transportation)
 - Expenses for overseas postal services (EMS, etc.), home delivery services, etc. (overseas transportation)
 - Domestic (including Internet usage fees), wireless LAN usage fees
 - International telephone charges, overseas fax charges
- ◇ Points to note when purchasing stamps:

If purchasing with research funds, a shipping list is required.

For details, please see the FAQ (Frequently Asked Questions) regarding the use of research funds.

◇ Attached supporting documents:

- Invoice or receipt

8. Printing and binding costs (costs for various printing and binding)

◇ Account item: Printing and binding expenses

◇ Overview:

- Costs incurred when outsourcing printing or binding to an outside company

Example: Printing of research journals and course handbooks, binding of materials

- Research expenses include printing and binding of academic papers, copy cards for copying research materials, etc.

◇ Attached supporting documents:

- Invoice or receipt
- delivery slip

9. Rental fees (rent for equipment, software with a fixed usage period, etc.)

◇ Account item: Rent expenses

◇ Overview:

- Equipment rental fee: Equipment rental (experimental equipment, office equipment, etc.), equipment leasing (experimental equipment, office equipment, etc.)

1) The total lease fee is less than the fixed asset accounting standard of the University (less than 200,000 yen).

2) Lease period is one year or less

3) The total lease fee per lease contract is 3 million yen or less

- Real estate rental fee: Cost of renting a venue for meetings, conferences, etc.

- Other rental fees...

- Web storage usage fees, software subscription fees, domain fees, rental fees other than those mentioned above (expenses paid within Japan)

- Costs relating to software, databases, etc. that have a limited usage period (subscription).

Examples: Virus Buster Cloud, web storage such as Dropbox and iCloud

- Software will be paid for as consumables regardless of the amount, but for items with a fixed term, the university budget will pay for it as "rent" and the research grant will pay for it as "other."

◇ Notes:

- When submitting a request on Dr.Budget, please enter the applicable period in the summary field.

(Year ○○, ○○○○○○~○○○○○○,○○○, etc.)

◇ Attached supporting documents:

- Invoice or receipt

10. Academic conference participation fees, academic conference annual fees etc.

◇ Account item: Miscellaneous membership fees

◇ Overview:

- Conference participation fees, annual conference fees

- If the conference participation fee includes accommodation, materials, etc. and is not clearly separated, the entire amount will be paid as the conference participation fee.

◇ Notes:

- When submitting a request on Dr. Budget, please enter the applicable period in the summary field.

(Year ○○, ○○○○○○~○○○○○○,○○○, etc.)

◇ Attached supporting documents:

- Invoice or receipt

- Documents outlining the conference (name of the conference, date, venue, etc.)

11. Congratulatory and condolence expenses for students, faculty and staff

◇Account: "Administrative expenses" - "Welfare expenses"

◇ Overview:

- Congratulatory and condolence expenses for faculty, staff, and students will be handled by the relevant departments (Human Resources Group and Student Center) in accordance with the regulations for congratulatory and condolence expenses. As such, as a general rule, expenses cannot be spent from departmental budgets. However, this expense item may be used for condolence expenses only.

However, please note the following:

◇Notes:

1. The only expenses that can be paid are flowers (up to 20,000 yen (excluding tax)) and telegrams.
2. The scope of the target persons is as follows:

Category	When the person dies	When a family member dies (Note)
Current teaching staff who are members of the Private School Mutual Aid Association	○	○
Other than the above	○	×

Note: Family members: Spouse, children, parents (spouse's parents only if living together)

3. The account code will be "Administrative Expenses" - "Welfare Expenses (Celebrations and Condolences Expenses for Students, Faculty and Staff)."
4. Applications for budget increases on the grounds of the execution of this expense will not be approved.
5. Condolence money will be provided to the bereaved family from the relevant department's budget.

12. Lease transaction

Transactions other than those mentioned above (i.e. lease asset transactions) will be accounted for in the same manner as for ordinary sales transactions, as follows:

Please contact our Finance Group for more information.

- 1) The total lease fee is less than the fixed asset accounting standard of the University (less than 200,000 yen).
- 2) Lease period is one year or less
- 3) The total lease fee per lease contract is 3 million yen or less

13 Others

13-1 Suspense payments

- Suspense payments are paid in advance only when invoice payments or advance payments cannot be processed.
- Suspense payments can be executed only by the administrative department. Please note that suspense payments of research funds are not permitted.
- Please describe the usage period and settlement schedule (days within one month after use) in the description column of the payment voucher of the suspense payment, and settle as soon as possible after use.
- For information on how to issue vouchers for suspense payments in the financial system, please refer to the manual available on the system top screen.

13-2 Amazon Business (corporate contract)

- By signing a corporate contract with Amazon Business, you will be eligible for the corporate discount.
 - Purchases made on Amazon Business are paid for by invoice, and invoices are issued per order (i.e. orders placed in the same cart) and linked to the user who made the purchase. The invoices are sent in PDF format to @sophia.ac.jp email, but do not need to be attached to the vouchers slip.
 - The account will be issued by the Office of Financial Affairs. Faculty members will be issued with an account for each individual, while departments, faculties, research institutes, etc. will be issued one account per organization in principle.
 - To place an order, you must first log in to Dr.Budget, select your budget, and then link using the Amazon logo within Dr.Budget.
- You cannot link via the Amazon website, so be sure to log in to Dr.Budget first.

○For details and FAQs, please refer to the Application/Manual DB "03. Financial Affairs > 02. Voucher s processing related > 03. Amazon Business."

○When purchasing products on Amazon Marketplace (such as foreign books) from overseas sellers, it may take some time for the products to arrive.

In particular, if you purchase from an overseas seller at the end of the fiscal year, delivery may not arrive in time for the on-campus deadline for vouchers, so please order with plenty of time in advance or consider purchasing from a domestic seller.

13-2-1 Using Amazon for Personal Use

○ In order to reduce the expense burden on researchers and administrative departments and to save on costs, we ask that you use Amazon Business.

(Amazon for individuals can only be used for products that cannot be purchased through Amazon Business, as described below in 13-2-2.)

Please be aware that if you use Amazon for individuals for reasons other than those listed above, the Office of Financial Affairs may contact you to confirm the circumstances.

13-2-2 Products that cannot be purchased through Amazon Business

- Kindle books (Kindle devices can be purchased)
- Amazon gift card
- Electronic software (downloadable software, etc.)

*Packaged software can be purchased from Amazon Business

- [Items to be procured](#) (purchases must be made through the Office of Environment and Facility Management, so orders cannot be placed by individuals)

If there are any products that are restricted from purchase on the Amazon Business site other than those listed above, please contact the Office of Financial Affairs.

IV Research Funds

Please refer to “[II Common Rules](#)” and “[III Individual Rules by Subjects](#)” for the specific payment procedures.

1. Efforts to prevent misuse of research funds

1-1 Prevention plan against unauthorized use of Sophia University public research funds

Enacted in 2014

Revised in 2018

Revised in 2022

Revised in 2023

Revised in 2024

President of Sophia University

Prevention plan against unauthorized use of Sophia University public research funds

Policies of the University

In order to ensure that all members of Sophia University use and manage public funds properly, we will promote university-wide efforts to prevent fraud in accordance with the “Guidelines for Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)” established by the Ministry of Education, Culture, Sports, Science and Technology. The following main points will be communicated to all members (faculty, staff and students) as important issues:

- Under the leadership of the president, we will clarify the responsibilities and authority of each person in charge, and act within a responsible system as a university.
- In addition to clarifying the responsibility system, we will continually raise the awareness of each member and promote the creation of a culture that has zero tolerance for fraud, on both an individual and collective basis.
- While ensuring that expenses are executed in a fair and clear manner and in compliance with laws, regulations, and rules, we will also clarify the reasonable grounds and take flexible and effective measures, aiming to smoothly carry out education and research activities.

*The university will make efforts to prevent fraud not only for competitive funds allocated from public institutions, but also for all public funds executed internally.

I. Clarification of the responsibility system

(1) Leadership of the President and Vice President

As the Chief Administrative Officer, the President will clearly state the basic policy on the prevention of unauthorized use and demonstrate leadership to properly promote the efforts of the University.

As the administrative management office, Vice President for Academic Research Affairs will assist the president and promote prevention measures against unauthorized use together with the Prevention Plan Promotion Department as the actual person in charge.

(2) Responsibilities and Authority of Compliance Promotion Officers

As the Compliance Promotion Officers, the heads of each education and research organization (deans of faculties, deans of graduate schools, etc.) and the directors of each administrative organization implement prevention measures

against unauthorized use in the organizations that they manage and supervise, and provide appropriate guidance to the members.

(3) Clarification of approval procedures and grounds

The procedures and grounds for giving internal approval to implement prevention measures and to appropriately use research funds will be shown clearly, so that the decision-making will be understood by every member.

(4) Clarification of the role of administrative departments

Each administrative department will build a cooperative system to ensure the effective functioning of the university-wide prevention measures by fulfilling their respective roles as stipulated in the division of duties, etc., and will appropriately carry out mutual verification and checks.

(5) Strengthening internal collaboration

The President, as the Chief Administrative Officer, will be in charge of the supervision system and will ensure close information sharing and mutual coordination in all connections within the university, such as cross-organizational cooperation among internal organizations and collaboration among faculty members and staff.

(6) Role of auditor

Auditors check the maintenance and operating status of internal controls for preventing misconduct from the perspective of the entire organization and state their opinions. Auditors check whether factors associated with misconduct identified through monitoring and internal audits conducted by the general manager or research ethics

promotion manager are reflected in misconduct prevention plans, whether the misconduct prevention plans are properly implemented, and state their opinions.

II. Efforts to detect and prevent unauthorized use

(1) Implementation of compliance training

All members will take compliance training and have a good understanding of what kind of actions are fraudulent.

(2) Linkage with research ethics education

A system to prevent both research fraud and misuse of research funds will be established by integrating research ethics education and compliance education.

(3) Implementation of awareness-raising activities

Regular awareness-raising activities will be conducted for the entire organization with the aim of improving and spreading awareness of university members to work towards eradicating misconduct.

(4) Raising awareness among young researchers

We will promote efforts to raise awareness among graduate students and young researchers, including attending compliance training.

(5) Submission of pledge

All members are required to attend compliance training and properly understand its contents. In addition, members designated by the university will submit a written pledge.

(6) Business associates

The University will share information on its policies for fraud prevention widely with non-University people, including business associates, and may ask them to sign a pledge to make the efforts thoroughly understood.

III. Efforts for appropriate use of research funds

(1) Clarification, unification, and communication of rules

We will establish clear and unified rules and communicate them to all members in an easy-to-understand manner.

(2) Appropriate application of rules

We will ensure that all members execute and manage in compliance to the rules. We will also ensure that the rules are not interpreted in an individualized manner but are applied uniformly throughout the university.

However, if it is necessary to take flexible measures according to the case, taking into consideration the characteristics of the research field, etc. in order to smoothly conduct education and research activities, we will carry out appropriate procedures after clarifying the grounds and thoroughly communicating them to the parties concerned.

(3) Review of rules

We constantly inspect and review the rules to ensure that there is no discrepancy between the established rules and actual operations, that the rules have not become obsolete, that there are no unnecessary rules, and that there is room for rationalization and efficiency improvement.

(4) Establishment and implementation of effective monitoring methods

To ensure effective monitoring, we decided to conduct a focused and flexible risk-based approach audit by analyzing the factors that make fraud more likely to occur and to formulate a method of implementation tailored to the actual conditions of the University.

In addition to the monitoring by internal audits, the Compliance Promotion Officers and the Prevention Plan Promotion Department will perform daily monitoring functions.

(5) Measures in line with factors associated with misconduct

Action plans in line with misconduct identified through monitoring and internal audits are shown in Attached Table 1 as “Action plans for prevention of misconduct,” and ongoing efforts are in place to continuously improve these measures.

End

Attached Table 1 Action plans for prevention of misconduct

<u>Category</u>	<u>Factors associated with misconduct</u>	<u>Action plan</u>
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<u>Travel expenses</u>	<u>Lack of planned business trip applications and prompt business trip reporting / expense settlements may become a breeding ground for falsified accounting, and furthermore, could hinder planned budget execution by misperception of budget balances.</u>	<u>All faculty and staff are aware of submission deadlines for “Business Trip Applications” (up to 2 weeks before the business trip) and “Expense Reimbursement Applications/Business Trip Reports” (within 2 weeks of returning from a business trip) through the travel expense system.</u>
	<u>Failure to submit appropriate supporting documents increases the risk of fraud, such as fake business trips, for which the existence of the business trip cannot be objectively confirmed.</u>	<u>When traveling for field surveys, briefing sessions, and research meetings, it is necessary to state specific details in the travel itinerary or business trip report and submit this information as evidence (information that confirms that the business was conducted at the local site) so that the secretariat can confirm the existence and validity of the business trip.</u>
<u>Part-time employment for education and research</u>	<u>Delayed payment for a part-time employee may be in violation of the law and regulations and may become a breeding ground for falsified accounting.</u>	<u>Payment for a part-time employee will be paid each month without delay, rather than in a lump sum covering several months, pursuant to the provisions of Article 24, Paragraph 2 of the Labor Standards Act (principle of monthly payment). Furthermore, the Office of Personnel Affairs will conduct randomly selected monitoring surveys to verify the facts.</u>
<u>Remuneration</u>	<u>If the basis for setting the unit price of the honorarium is unclear, there is a risk of fraud occurring, such as inflated honorariums or unreasonably low honorariums.</u>	<u>When approving an application for the unit price of honorarium, the Office of Personnel Affairs verifies the necessary supporting documents and the appropriateness of the unit price of honorarium based on them. In addition, starting from AY 2024, the reporting format for inspection of programming design and website production is revised to require reports on the outline and content of the work.</u>
<u>Other</u>	<u>Failure to settle reimbursement payments within the deadline stipulated by the university will cause difficulties for settlement, such as loss of documented evidence, etc. and will also increase the risk of ordering mistakes due to misidentification of the budget balance.</u>	<u>All faculty and staff are aware of the accounting procedure rules for the settlement of advance payments (settlement within three months). In addition, we ask all research collaborators (including students) both inside and outside of Sophia university for their understanding and cooperation in promptly submitting supporting documents.</u>
	<u>Purchasing items that are not very relevant to the research and have little urgency or necessity just before the end of the research period raises doubts about the appropriateness of budget execution and increases the risk of being considered an improper use.</u>	<u>The Center for Research Promotion and Support makes known the importance of planned budget execution. The Center will contact researchers with large budget balances in the final year of their research period as appropriate to encourage them to take appropriate measures, such as planned budget execution or refund of research funds.</u>

1-2 System for the appropriate management of research funds

○ Based on the “Sophia University Guidelines for Appropriate Use and Management of Research Funds”, the University clarifies the system of responsibility as follows and ensures the proper use and management of research funds.

Name	Position	Roles
Chief Administrative Officer	President	The person who administers the entire system and is ultimately responsible.
Responsible person for general management	Vice President for Academic Research Affairs	The person who assists the Chief Administrative Officer and oversees the use and management of research funds.
Compliance Promotion Officer	Head of each organization in the “office organization of Sophia School Corporation” (1) Head of each educational organization (deans of faculties, deans of graduate schools, etc.) (2) Head (director) of each administrative organization	Have responsibility and authority for the use and management of research funds in the relevant department.
Deputy Compliance Promotion Officer	Subordinate of the head of each educational organization (chairperson of major and chairperson of department)	Assists the Compliance Promotion Officer with day-to-day responsibilities and has authority for the use and management of research funds.

1-3 Consultations on research funds and whistleblowing regarding unauthorized use of research funds

○ Should you have any questions about the use or management of research funds and administrative procedures, seen or heard about any irregularities regarding research funds, please contact the following consultation desks.

Consultations	Details
Center for Research Promotion and Support (Bldg. 13, 4th floor: ext. 3173)	Consultation on external funds ^{Note*1} Note 1: Funds from government subsidies such as the KAKENHI and external funds such as commissioned research funds and joint research funds.
Office of Financial Affairs (Bldg. 13, 4th floor: ext. 3182)	Consultation on internal funds ^{Note*2} Note 2: Funds used for education and research, including Individual Education/Research Allowance other than those mentioned in “Note 1” above.

Whistleblowing	Details
Audit Office (Library, 9th floor: ext. 4389)	Report on unauthorized use of research funds ◆ Whistleblowing No. 110 e-mail: koekitsuho110-co@sophia.ac.jp

1-4 Prohibitions concerning the use of research funds

1-4-1 Typical prohibitions

Category	Summary	Specific examples
Deposits	Making the University pay for fictitious transactions and having transactions managed by a trading company or other entity	<ul style="list-style-type: none"> ○ Letting the trading company inflate the amount of purchased goods, etc., or making a fictitious order with false documents, etc., and letting the trading company manage the amount paid by the University and using it for other purposes. ○ Printed materials were ordered at the end of the fiscal year, but were not delivered on time in March, and, even though the actual delivery will be after April of the next fiscal year, the price was paid to the trading company in advance with the budget of the previous fiscal year.
Fraudulent official trips	Making the University pay for official trip expenses that do not reflect the actual situation.	<ul style="list-style-type: none"> ○ Receiving the travel expenses from the party at the destination, but then billing the University for the same official trip and receiving double the amount of the travel expenses. ○ Receiving travel expenses fraudulently by changing or canceling an official trip but not providing notification about the change or cancellation.
Fraudulent remuneration	Making the University pay remuneration for work that does not correspond to work actually carried out.	<ul style="list-style-type: none"> ○ Claiming working hours on the attendance record that were not actually worked, and fraudulently having research funds disbursed by the university. ○ In order to raise funds to pay for the maintenance and administrative expenses, the University is caused to pay students for work that did not take place, and this money is then collected from students to be used for the said expenses.

<Other examples of misconduct>

- The working hours as TA overlap with the working hours for part-time Education and research job (duplicate payment of salary)
- Not giving the break time designated by law even though working hours exceed six hours
- An official trip was done which involved multiple research projects, but the periods of time for each project were not divided, and the travel expenses were paid from the research funds of one research project
- Expenses for goods used in Research Project A are paid for from the research funds of Research Project B
- Using goods purchased with research funds for personal purposes.

<Payment of remuneration etc. to relatives>

Regarding payment of remuneration to relatives (spouses and first-degree relatives [parents and children] who subsist on the same livelihood; same below) and transactions with faculty members themselves or companies/organizations managed/controlled by their relatives, conflicts of interest may arise, and there may be doubts about the university's social responsibility for education and research. Thus, as a general rule, it is prohibited.

1-4-2 Penalties for misuse of research funds and misconduct

○ The following penalties will be imposed for the misuse of research funds or misconduct in research activities:

- Return of the research funds, discontinuance of their receipt
- Suspension of eligibility to apply for research funds for multiple years
- Internal disciplinary action
- Criminal charges, etc.

○ In the event of fraud, penalties may be imposed not only on the researcher but also on those who colluded with him or her (persons conducting joint research, business partners, etc.). Researchers must be aware that these acts will lead to the stagnation of education and research activities, as well as a loss of the social credibility of the University as a whole, and must never commit or be complicit in any such fraud.

2. Types of research funds

2-1 Research funds, etc. based on the University budget

Type	Name	Summary	Carried forward for the year (Limit of carry-over)	Contact
Uniform allocation type	Individual education/research funds	Budgets are allocated uniformly to individual faculty members based on a unit price determined each year for the purpose of subsidizing the cost of <u>research and education</u> related to the field of study of individual faculty members. * For details on the system, see “2-3 Individual education/research Allowance.”	○ (1/2 of the unit price)	Office of Financial Affairs
	Academic Conference Research Travel Expense	Travel expenses for all research activities, including participation in academic conferences, presentations, and fieldwork related to the field of study of individual faculty members, are subsidized uniformly for those who are granted “Personal Education and Research Funds.” The amount paid is 100,000 yen per year, and 150,000 yen if overseas travel is included. * For details on the system, see “2-4 Academic Conference Research Travel Expense” .	○ (1/2 of the unit price)	
Application type	Incentive Research Fund for Grants-in-Aid for Scientific Research (KAKENHI)	Research funds are granted as an incentive to applicants for research projects that applied for KAKENHI and were rejected but were highly evaluated. The call for applications is done every April on the Sophia Bulletin Board. The application period is two weeks after the disclosure of the examination results for each KAKENHI research category.	×	Center for Research Promotion and support
	Special Grant for Academic Research	This is a research grant program of the University for research that has innovative, original, and international characteristics, as well as interdisciplinary and organizational research activities that take advantage of the characteristics of a comprehensive university. There are two types of research: “Research on Optional Subjects” in which researchers can freely choose their research topics, and “Research in Priority Areas” in which students set research topics in line with five research themes based on the university’s founding principles, etc. We plan to call for new research proposals on the Sophia Bulletin Board around March to April.	×	
	Sophia Symposium	We call for projects such as symposiums that meet certain criteria and subsidize the planning costs of those selected. Around June, we call for applications for the next fiscal year on the Sophia Bulletin Board. The deadline is scheduled for late November.	×	
Others	Incentive Allowance for Dissemination of Individual Research Results (allocation to faculties)	Research funds granted as incentives for individual research with the aim of enhancing the presence of research activities of individuals and the University by disseminating research results of individual researchers domestically and internationally. Calls for applications are done by each faculty and graduate school after April each year.	×	
	Incentive Allowance for Dissemination of Individual Research Results (Sophia University Support Program for Academic Book Publication)	In order to promote the dissemination of academic research results by faculty members, this program supports their publication of excellent books by providing them with assistance for part of the costs of producing and publishing their academic book. Applications are posted on the Sophia Bulletin Board and the application period is around October each year.	×	

Type	Name	Summary	Carried forward for the year (Limit of carry-over)	Contact
Others	Incentive Allowance for Research Promotion	Research funds granted to principal researchers who have obtained public research funds with indirect cost measures, such as KAKENHI. As a general rule, the amount of the grant shall be equivalent to 30% of the indirect expenses after the deduction of indirect expenses to be allocated to other institutions and general administrative costs to be collected by the School Corporation. However, for some competitive research funds, the conditions stipulated by the same funds may be used as the basis for calculating the grant amount.	○ (Full amount)	Allocation: Center for Research Promotion and support Execution: Office of Financial Affairs
	Sophia University Press (SUP)	We call for publication plans twice a year with the aim of questioning the results of high-level education and research at the University and disseminating them not only domestically but also worldwide, and, for the projects that are selected, we subsidize the production costs related to publishing.	×	Office of Public Relations
	Faculty of Science and Technology Application type Research Fund	Research funds for faculty members and departments in the Faculty of Science and Engineering. The amount of research funds is decided after consultation within the Faculty of Science and Engineering based on research plans, etc.	×	Office of the Faculty of Science and Technology
	Research Fund Program for Early-career Researchers : Implementation of Independent Research Activities	Research Funding Program to promote independent research activities and dissemination of results by Early-career Researchers. Early-career researchers employed under the government's competitive research funding, who meet the requirements and are approved to conduct independent research activities within the institution, can apply. The research activities, duration, plan, and location must be approved by the principal investigator of the employment project.	×	Center for Research Promotion and Support

2-2 Research funds granted by external sources (main funds handled

by the University in previous fiscal year)

Type and name of re-search funds	Summary	Contact
Grants-in-aid for Scientific Research (KAKENHI)	Public research funds from the Ministry of Education, Culture, Sports, Science and Technology are applied for, examined, and granted by the Japan Society for the Promotion of Science, depending on the research category. Projects aimed at the development of basic and applied academic research in all fields from the humanities and social sciences to the natural sciences.	Center for Research Promotion and Support
Health and Labor Sciences Re-search Grant	Projects to secure scientific promotion of health care and welfare measures with public research funds from the Ministry of Health, Labor and Welfare.	
Contract Research Funds (commissioned research funds)	Research funds from external organizations such as ministries, agencies, and companies for research conducted on consignment.	
External Collaborative Research Funds	Research funds from external organizations such as ministries, agencies, companies, and foundations that accept researchers and research funds to conduct joint research on a common research theme.	
Scholarship Research Donation (Special Research Fund)	Donations to University-designated researchers from various companies, etc.	Office of Financial Affairs
Subsidy for equipment/facility maintenance costs related to education and research for private universities and graduate schools	Subsidy from the Ministry of Education, Culture, Sports, Science and Technology that covers part of the expenses required for the maintenance of machines, instruments, and other equipment necessary for basic research.	
Subsidy for research equipment maintenance costs, etc. for private universities	Subsidy from the Ministry of Education, Culture, Sports, Science and Technology that covers part of the expenses required for the maintenance of machines, instruments, specimens, books, and other equipment necessary for basic academic research.	

○Budget Executions of Research funds granted by external sources should be executed systematically based on the research plan. Due reason, the execution of the research budget would be delayed from the original plan, please contact the respective contact person as a carry-over system, etc. may be available depending on the source of funding. In accordance with the "Guidelines on the Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)" established by the Ministry of Education, Culture, Sports, Science and Technology and other ministries, should be noted that even returning research funds without executing all the fund within the year will not have any negative impact on subsequent adoptions, etc.

2-3 Individual Education/Research Allowance

2-3-1 Outline of the system

5. Outline of the system

No.	Category	Details						
1	Details	A subsidy will be provided to faculty members of the university to cover the expenses necessary to carry out surveys/research and education related to their academic field of specialization.						
2	Subjects	Faculty members holding job tenure at the status and position stated on “Unit Price of this fiscal year” as of the budget allocation date.						
3	Unit price	The unit price of personal education research funds is determined by the Higher Education Standing Committee every year after deliberation by the Financial Affairs Committee. * See “Unit price of this fiscal year” below for the unit price for this fiscal year.						
4	Carry-over budget	The balance at the end of the fiscal year is carried over to the next fiscal year up to 1/2 of the unit price. * It is a requirement that the person holds the job tenure at year-end. *For employees who are transferred during the fiscal year, the unit price will be the amount calculated on a monthly basis in accordance with "Handling of employees who are transferred during the fiscal year."						
5	Budget allocation date	April 1 of each year (budget carryover will be allocated in early May: separate notification will be made on the Sophia Bulletin Board) * No indications on budgets will be given to individuals.						
6	Budget control	Managed by each faculty member in the financial system (Dr. Budget)						
7	Scope of use	<div><p>It can be used for <u>purposes related to research and education</u> in the field of specialization of the faculty member. [Points to keep in mind]</p><p><input type="radio"/> Expenses assumed as expenses related to education are the “expenses required for managing class” listed below.</p><p>a. Creating teaching materials</p><p>b. Remuneration to guest speakers</p><p>c. Books on teaching methods</p><p>d. Compensation for the seminar camp for the individual.</p><p>e. Expenses required for online classes and high flex classes</p><table><tr><th>Category</th><th>Details</th></tr><tr><td>ICT re- lated</td><td>PCs, WEB cameras, headsets, tablets, microphones, speakers, audio/video editing software, recording media, etc. * <u>Mobile router purchase and rental fees are not possible</u></td></tr><tr><td>Others</td><td>Whiteboards, dedicated pens, standing tables (up to 20,000 yen *), and lights for filming class videos (up to 10,000 yen *) * In case the upper limit is exceeded, you will be responsible for paying the difference.</td></tr></table></div> <div><p>[Points to keep in mind regarding online classes and high flex classes]</p><p>1. When creating a voucher, be sure to add “<u>(for online classes)</u>” to the end of the Description column. Example: WEB camera (compatible with online classes)</p><p>2. When purchasing PDFs, photos, videos, etc. for use as educational materials, please check the following portal site for information on “secondary use of copyrights” before making your purchase.</p><p><Location of the portal site> Sophia M365 Portal > Online Class Portal > Secondary use of copyrighted works</p></div> <p><input type="radio"/> <u>Funds may not be used to cover the cost of hiring a teaching assistant or equivalent part-time employee who directly participates in classes and performs educational assistance duties.</u></p> <p><input type="radio"/> Travel expenses for students can only be paid for the purpose of assisting faculty members in research (<u>not for educational purposes such as “for writing a master’s thesis”</u>).</p> <p><input type="radio"/> In the case of STEC Researchers and Post-doctoral Researchers (PD), it can only be used for research purposes.</p> <p><input type="radio"/> For details, please refer to “Scope of Use of Research Funds” below.</p>	Category	Details	ICT re- lated	PCs, WEB cameras, headsets, tablets, microphones, speakers, audio/video editing software, recording media, etc. * <u>Mobile router purchase and rental fees are not possible</u>	Others	Whiteboards, dedicated pens, standing tables (up to 20,000 yen *), and lights for filming class videos (up to 10,000 yen *) * In case the upper limit is exceeded, you will be responsible for paying the difference.
Category	Details							
ICT re- lated	PCs, WEB cameras, headsets, tablets, microphones, speakers, audio/video editing software, recording media, etc. * <u>Mobile router purchase and rental fees are not possible</u>							
Others	Whiteboards, dedicated pens, standing tables (up to 20,000 yen *), and lights for filming class videos (up to 10,000 yen *) * In case the upper limit is exceeded, you will be responsible for paying the difference.							

2-3-2 Unit price of this fiscal year

(unit: yen)

Division	Status	Position	Unit price	Remarks
University	Full-time faculty	Prof., Assoc. Prof., Assist. Prof.	380,000	
		Dept. of Nursing, Laboratory Assistant	209,000	
	Full-time contract faculty	Lecturer	304,000	
	Special Contract Professor	Prof.	285,000	Note
	Faculty by Special Appointment	Prof., Assoc. Prof., Assist. Prof.	285,000	
	Assistant Professor by Special Appointment	—	285,000	
	Jesuit Overseas Visiting Faculty	Prof., Assoc. Prof., Assist. Prof.	23,750	Monthly
	STEC Researcher	—	30,000	Monthly
	Practitioner faculty	Prof., Assoc. Prof., Assist. Prof.	285,000	
	Temporary Transferred faculty	Prof., Assoc. Prof., Assist. Prof.	285,000	
	Special Researcher (PD)	—	170,000	
Junior College Division	Full-time faculty	Prof., Assoc. Prof., Assist. Prof.	370,000	
	Full-time contract faculty	Lecturer	296,000	
	Special Contract Professor	Prof.	300,000	Note
	Faculty by Special Appointment	Prof., Assoc. Prof., Assist. Prof.	278,000	

Note: Those who fall under Article 5, Paragraph 2 of the Employment Regulations for Special Contract Professors shall be dealt with in the same manner as full-time faculty members.

2-3-3 Procedures for mid-year transferred employees

○ Mid-year transferees will be granted the amount prorated on a monthly basis as follows.

No.	Category	Details
1	Subjects	(1) Those who have confirmed the following transfer dates as of April 1 a. The end date of the employment period or acceptance period b. The start date of the leave of absence or suspension period (2) Those who undergo the following transfers during the course of the fiscal year a. Start of employment period or acceptance period b. Termination of leave of absence or suspension period
2	Pro rata method	Monthly proration based on the following time periods For (1): The period from April to the month in which job tenure expires For (2): The period from the month in which job tenure starts to the year-end (March)
3	Rounding	Round off to nearest 100 yen
4	Budget allocation date	For (1): April 1st For (2): Starting date of job tenure

2-3-4 Handling overseas research and special training

- Individual Education/Research Allowance may be used during overseas research and special training.
- For the execution of research funds, it is necessary to submit vouchers with attached invoices, delivery notes, quotations, or receipts (or apply for expenses at the Faculty Support Desk) as usual.
 - Even during travel periods, reimbursement of expenses must be settled within two months to comply with the Electronic Book Preservation Act.
 - If consumables purchased at the travel destination using a budget that requires inspection are used before returning home, photo inspection will be conducted. (see P24 [[II 5-2-6 List of requirements for item inspection](#)])
- Regarding part-time workers for education and research cannot be hired when the employment manager is away from the university. (See [the FAQ on Remuneration-related](#))

2-3-5 Handling of periods corresponding to leave of absence and leave

- In principle, it cannot be used. They may be used only for independent research activities during childcare leave, childbirth leave, or family care leave. However, prior application is required, so please contact the Finance Group if you wish to use them.

2-4 Academic Conference Research Travel Expense

2-4-1 Outline of the system

No.	Category	Details
1	Purpose	Subsidizing the travel expenses of faculty members of the University for general research activities (participation in academic conferences, fieldwork, etc.) related to the major that is their field of specialization. *Expenses related to conference participation fees(Various membership fees) are not possible.
2	Subjects	Same as the personal education and research fund system
3	Unit price	The unit price of academic conferences/research travel expenses is determined by the Higher Education Standing Committee after deliberation by the Financial Affairs Committee every year. * See “Unit price of this fiscal year” below for the unit price for this fiscal year.
4	Carry-over budget	Same as the personal education and research fund system
5	Budget allocation date	
6	Budget control	
7	Scope of use	It can be used for travel expenses (100 km or more one way) related to the following research activities. (1) Participation in academic societies to which faculty members belong (2) General research activities, including fieldwork

2-4-2 Unit price for this fiscal year

- 100,000 yen per year (however, 150,000 yen if overseas official trips are included)

2-4-3 Procedures for mid-year transferred employees

- Same as to personal education and research funds

2-4-4 Points to keep in mind regarding budget execution

- The following two budgets will be granted to each faculty member in the financial system (Dr. Budget) due to the fact that the academic conference/research travel expenses are different depending on whether the annual unit price is for domestic official trips only or for official trips including overseas.
 - (1) Travel expenses for academic conferences and research (domestic/overseas): 100,000 yen
 - (2) Travel expenses for academic conferences and research (overseas only): 50,000 yen
- If the first time you use travel allowance for academic conference/research is for an overseas official trip which is less than 150,000 yen, please start by using the budget (2) “overseas only” (50,000 yen). If you use the budget (1) “domestic/overseas” first, any later domestic official trips you may make will not be covered by this budget. (See the example

[Example of issuing a voucher] In the case of spending 120,000 yen on an overseas official trip in September and 30,000 yen on a domestic official trip in February

○ Screen of the financial system at the time of budget allocation

執行明細	予算組織>予算区分>目的>業務>事業>配分先	支出予算残
➡ CHECK	○○学部>経常>研究費関係>学会研究旅費(国内・海外)>>○○上智 太郎	100,000
➡ CHECK	○○学部>経常>研究費関係>学会研究旅費(海外のみ)>>○○上智 太郎	50,000

<The correct way to issue vouchers>

1. In the case of 120,000 yen related to an overseas official trip in September, 50,000 yen are paid from “travel allowance for academic conference/research (overseas only)” and 70,000 yen from “travel allowance for academic conference/research (domestic/overseas).” (→ The balance of “domestic/overseas” is 30,000 yen)

執行明細	予算組織>予算区分>目的>業務>事業>配分先	支出予算残
➡ CHECK	○○学部>経常>研究費関係>学会研究旅費(国内・海外)>>○○上智 太郎	30,000
➡ CHECK	○○学部>経常>研究費関係>学会研究旅費(海外のみ)>>○○上智 太郎	0

2. The 30,000 yen for the domestic official trip in February are paid from “travel allowance for academic conference/research (domestic/overseas).”

執行明細	予算組織>予算区分>目的>業務>事業>配分先	支出予算残
➡ CHECK	○○学部>経常>研究費関係>学会研究旅費(国内・海外)>>○○上智 太郎	0
➡ CHECK	○○学部>経常>研究費関係>学会研究旅費(海外のみ)>>○○上智 太郎	0

<The wrong way to issue vouchers>

1. In the case of 120,000 yen related to an overseas official trip in September, 100,000 yen are paid from “travel allowance for academic conference/research (domestic/overseas)” and 20,000 yen from “travel allowance for academic conference/research (overseas only).” (→ The balance of “overseas only” is 30,000 yen)

執行明細	予算組織>予算区分>目的>業務>事業>配分先	支出予算残
➡ CHECK	○○学部>経常>研究費関係>学会研究旅費(国内・海外)>>○○上智 太郎	0
➡ CHECK	○○学部>経常>研究費関係>学会研究旅費(海外のみ)>>○○上智 太郎	30,000

2. In February, you tried to pay 30,000 yen for a domestic business trip, but the balance was only in “travel allowance for academic conference/research (overseas only),” and the balance of “travel allowance for academic conference/research (domestic/overseas)” was zero (→ expenditure cannot be processed).

3. Scope of use of research funds

3-1 Principles for using research funds

- Please make efforts to use funds efficiently in a way that is fair and has the greatest effect at the lowest cost.
- Please always be aware that the source of research funds is student tuition, government subsidies, etc.
- Research funds may be used only for expenses that are essential to the conduct of research in the faculty member's own field of study.
- Please use the research funds responsibly, as you are ultimately accountable to a third party for their appropriate use.
→ The criterion for judgment is whether or not the researcher can make outside parties understand and convince that “the research cannot be conducted without using the expenses.”

3-2 Expenses that can be paid from research funds

Please check the following;

[III Individual Rules by Subject](#)> [1 Account titles](#)> [1-2 Main research expense account](#)

3-3 Expenses that cannot be paid from research funds

◎ The rules for research funding from external funds may be established independently. Hence, please refer to the procedure manual for the applicable research funds yourself. Contact Faculty Support Desk if you have any questions.

◎ Always consult with Faculty Support Desk in advance if you wish to purchase items for unavoidable reasons (such as for health management or if the item in question is the subject of your research).

Category	Example
① Highly versatile items and difficult to prove that they are used for research only	a. PCs, printers, and other peripheral devices used at home (excluding for online classes. See “Overview of the system” Scope of use) b. New Year's card, newspapers (Note 1), and bags (excluding PC cases) c. Planners (including electronic planners), calendars d. Televisions, radios e. Smartphones, cell phones, and peripheral devices f. Provider contract fee and Internet connection fee (allowed for business trips) g. Prepaid cards (excluding book cards provided as gratuity) h. Expenses related to obtaining a passport
② Expenses for self-development and education rather than for your major field of research	General business books * The relevance to your major may be checked by the secretariat.
③ Items installed in the undergraduate department administrative office that are for shared use	Facsimile
④ Items corresponding to those provided by the School (Fixtures, etc.)	Fixtures The addition or replacement of the following items is handled by Office of Property. Hence, when such an action is needed, please submit an Equipment Supply Application to Office of Property. a. Personal desk and chair b. Filing cabinet (including bookshelves) c. Locker d. Conference table and chairs e. Folding chairs f. Telephone g. Trash can, umbrella stand, clock *It is necessary to consult with Office of Property when purchasing bookshelves. 2) Microsoft OS and Office software, subscription ICT Office provides a Microsoft OS and Office software (Business version) installation data download service for faculty and staff. Refer to ICT Office website for details.
⑤ Items corresponding to those that maintain the laboratory environment	Carts, lights, fans, humidifiers, air purifiers
⑥ Items corresponding to welfare	Refrigerator, pots, coffee makers, tissue paper, cushions

facilities for which expenditure from research expenses is inappropriate	
⑦ Expenses related to classes, expenses corresponding to education and instruction of students	May be used as Individual Education/Research Allowance (refer to “ Overview of the system ” Scope of use)
⑧ Items that cause problems for asset management	Using your own funds to pay for part of Request for goods procurement * Refer to for details on items subject to Request for goods .
⑨ Stationary generally considered to be expensive	High-end fountain pens, etc.
⑩ Items that arise for personal reasons	Cancellation fees when business trips are cancelled for personal reasons
⑪ Incomplete documentary evidence	For example, no receipt or invoice attached, inspection stamp not affixed, etc.
⑫ Souvenirs for visits	This can only be executed when providing items instead of monetary remuneration (refer to III. 4-4 Handling of non-cash remuneration)." tion)."

* Note 1: Only applicable to foreign newspapers, industry newspapers (including Nikkei), and local newspapers. Not applicable to general newspapers (Asahi, Yomiuri, Mainichi, Sankei, Tokyo, and various sports newspapers).

3-4 Publication contracts/commissions

3-4-1 Publishing contract

When publishing a book for the purpose of disseminating information on research results, it is possible to use the university's internal budget to cover publication costs. However, the following two conditions must be met.

- ① The publishing contract stipulates that royalty income from the first edition will not be generated.
- ② To confirm ① above, please attach a copy of the contract when submitting the slip.

*For second and subsequent editions, royalty income can be attributed to the author only if the university budget is not used.

3-4-2 Dedicated copy

○As a general rule, research funds cannot be used to pay for the purchase of one's own books, but if the purchase is for a complimentary book for the purpose of obtaining feedback on the research, this is an exception. Gifts not for the purpose of obtaining research feedback cannot be spent.

○Please fill in the “[List of Confirmation of Royalties Occurrence and Delivery Address at the Time of Donation](#)” (accounting form), whether or not there will be royalty income and the destination of the donation, and submit it together with the slip.

○If there is royalty income (copyright royalties), the amount will be settled by deducting the royalties from the donation fee. Please also attach supporting documents that can confirm the amount of royalty income (see points to note below). The amount of royalty income is the amount before deduction of withholding income tax.

《Points to note if you have royalty income》

- As a general rule, we will ask you to pay in advance and then pay the amount after deducting the royalties.
- If the invoice from the publisher shows the invoice amount with royalties offset, it is possible to pay by invoice. However, even if the royalties include royalties from other books published by the same publisher, only the amount after the offset can be spent from research expenses. If you only want to receive royalties from books you donate, please consult with the publisher in advance.
- The supporting documents that can confirm the amount of royalty income should be contracts, invoices from publishers, payment statements, etc., and should be documents that can confirm the amount of royalty income for the publication.

○For other information regarding donated books, please refer to [the FAQ regarding the use of research funds](#).

FAQ (Frequently Asked Questions) on the Use of

Research Funds

- ☆ The FAQ content assumes that research funds without restrictions on how they can be used, such as individual educational research funds (see Note 2 in [3-2 Expenses that can be paid from research funds \(major items\)](#))).
- ☆ For external funds, there may be specific rules set. Therefore, for research funds, please contact the Faculty Support Desk, and for grants, please contact the Office of Accounting.

1. Academic conference fees

Q1-1 Is it possible to pay travel expenses for attendance at the Administrative Board meetings held before and after the academic conference date?

A1-1 Yes, this is possible. However, if the academic conference side pays the travel expenses, the expenditure is not possible.

Q1-2 If the annual membership fee for an academic society is an arbitrary amount (● yen per instance), how should this be handled?

A1-2 The basic payment is made once a year; if the amount is arbitrary, it is possible to set and spend up to a maximum of 10,000 yen.

Q1-3 Is it okay to pay the participation fee for a conference scheduled to be held next year during the current fiscal year?

A1-3 For accounting purposes, conference participation fees will be paid from the budget for the fiscal year in which the conference is held.

If expenditure is unavoidable within the current fiscal year, the researcher must first advance the expense and then include it in next fiscal year's budget.

Please note that the deadline for paying conference participation fees is within three months from the date of the conference, not the date of receipt.

(Exceptional cases)

In the following cases, settlement will be allowed within the current fiscal year as an exception.

- If the participation fee payment deadline* is set within the current fiscal year.

The document showing the payment deadline is also attached to the invoice.

*The payment deadline is for regular applications, not for early bird applications.

• If the Grant-in-Aid for Scientific Research is to be continued in the next fiscal year

**Final year projects excluding projects currently applying for extension

2. PC-related

Q2-1 Is it possible to purchase tablet devices, such as iPads, with research funds?

A2-1 Yes, purchases can be made similar to those for PCs. Regardless of the amount of money involved, please purchase using the "Request for Purchase of Goods" procedure.

Q2-2 Is it possible to pay for protective cases for personal computers, digital cameras, etc.?

A2-2 If it is used for personal computers, digital cameras, etc. employed for research activities, etc., and it is necessary to purchase protective accessories to protect or carry them, the expenses are allowed. However, avoid luxury or expensive items.

Q2-3 Is it possible to pay communication expenses (rental of Wi-Fi routers, tethering fees, purchase of SIM cards, etc.)?

A2-3 As a general rule, expenditure for communication expenses is not allowed, since it is difficult to distinguish between work-related and private use. However, only for official trips, it is possible to purchase SIM cards and pay the rental cost of Wi-Fi routers. In this case, be sure to specify "for official trip," "official trip period," and "official trip location" in the Description column of the voucher (Example: Wi-Fi router rental for official trip [September 1 to 10: USA]). The rental period should be the minimum required, equivalent to the duration of the official trip. For expenses with a set period, the category will be "Other Rental Fees."

Q2-4 Is it possible to pay fixed Wi-Fi router expenses?

A2-4 Expenses are allowed for fixed Wi-Fi routers that do not include telecommunication costs. However, they must be used on university property.

Q2-5 If the contract period for using computer software is multiple years, is it possible to pay it as an expense?

A2-5 Considering the application for ordinary expenses subsidy, even if a lump sum payment for two years is cheaper, in principle, the expenditure must be by fiscal year. However, if only the amount for multiple years is set, spending for multiple years is allowed as a special case. In this case, if the research funds come from external sources, expenditures are allowed only when it is clear that the research activities will continue in the following fiscal year through contracts or other means. As an exception, it is possible to make a lump sum payment for "anti-virus software" on a personal computer with a multi-year contract. (Refer to

["II 2-2 Fiscal Year Exceptions"](#)

Q2-6 Is it possible to pay for a personal computer cleaner?

A2-6 Yes, expenditures are allowed for consumables necessary to maintain the functionality of computers and other equipment used for research activities.

3. Environmental improvement

Q3-1 I want to change the desk and chair for health reasons. Is it possible to purchase them?

A3-1 As a general rule, furniture such as desks and chairs cannot be paid from research funds. However, if there is a health reason, it is possible to pay from research funds with a reason statement and a medical certificate from a medical institution, but the applicable research funds are only "a to d" in ["4-2-2 Research funds from the University budget"](#).

Q3-2 Can I pay for humidifiers, electric kettles, and coffee makers from research funds?

A3-2 Research funds cannot be used for expenses that are not directly related to research, so spending on electrical appliances (humidifiers, pots, desk lights, etc.) is not permitted. Also, calendars, notebooks, and New Year's cards are not accepted for the same reason.

Q3-3 Can I pay for trash cans, umbrella stands, and watches for a research office from research funds?

A3-3 Expenditures cannot be made from research funds. These will be paid by Office of Property as environmental improvement products, so please contact Office of Property.

4. Postal stamps

Q4-1 What are some points to keep in mind when purchasing postal stamps with research funds?

A4-1 When paying communication expenses (stamps, postcards, letter packs, etc.), it is necessary to use them as part of the research activities, not for private use. Please note that you will not be able to pay for expenses related to mailing documents, etc. addressed to your home or expenses related to mailing vouchers and application documents. Also, please attach a list of addressees (names only, no addresses) to the voucher (form not specified). If it is difficult to attach the list of addressees, please create a statement of (1) the purpose of sending and contents of the posted mail, (2) the reason why the addressee cannot be specified at the time of purchase, and (3) the reason stating that you will not use it for private matters, and attach these to the voucher. Purchase must be made each time it is needed (bulk purchases and carry over to the next year are not permitted).

5. Dedication of books

Q5-1 Is it possible to purchase a book that is not self-published as a dedicated book?

A5-1 If directly required for research activities, it is possible.

However, since it is different from a normal dedicated book, please attach a "reason statement" (free format) describing the purpose along with the "Confirmation List of Royalties Generated and Delivery Address for Dedicated Books" (accounting form).

Q5-2 Is it possible to pay only the shipping cost for dedicated books?

A5-2 Please fill in the "Confirmation List of Royalties Generated and Delivery Address for Dedicated Books" (accounting form) and attach it as evidence of the voucher.

6. Moving out

Q6-1 Is it possible to pay postal costs for research materials when moving out?

A6-1 Expenses for mailing research materials for use at the next institution you will work for and for mailing research materials to your home cannot be paid.

Q6-2 Is it possible to pay cancellation fees for leased goods used when moving out?

A6-2 Cancellation fees for contracts related to goods used during tenure can be paid for. However, expenses related to the purchase of leased goods cannot be paid for the purpose of using the leased goods at the next research institution.

7. Others

Q7-1 Is it possible to subscribe to newspapers necessary for research activities to be delivered to my home?

A7-1 General newspapers (*Asahi*, *Yomiuri*, *Mainichi*, *Sankei*, *Tokyo*, and various sports newspapers) cannot be paid from research funds, but foreign newspapers, trade newspapers (including *Nikkei*), and local newspapers can be.

Q7-2 Is it possible to purchase goods through internet auctions (Yahoo auctions or eBay etc.) or flea market website (mercari etc.)?

A7-2 Purchases through internet auctions or flea market website are not allowed in principle, even if the price is lower than usual because the possibility of fraud or illegal sales cannot be ruled out. If the use is unavoidable for purchasing old books, etc., please contact us in advance.

Q7-3 I would like to give out prepaid cards as a reward to collaborators of experiments, questionnaires, etc. What should I keep in mind when purchasing them?

A7-3 The purchase is possible, but there is an upper limit (500 yen per case), so please be careful. In addition, it is necessary to submit a list stating the affiliation (place of work) and names of the receivers as evidence. For details, please refer to [\(3-4 "Handling of non-cash remuneration"\)](#).

Q7-4 Is it possible to purchase multiple copies of the same book using research funds (rather than as a donation)?

A7-4 In principle, only one copy of the same book can be spent.

If you have special circumstances that require you to purchase multiple items, please contact us in advance. (However, multiple purchases for storage at home and in the laboratory are not permitted.)

[IMPORTANT: Notification from the National Tax Agency regarding research funds]

- According to the notification from the Commissioner of the National Tax Agency below, if research funds granted individually to faculty members cannot be confirmed as expenses required for research, these will fall under the “salary income” of the faculty member. In other words, these expenses will not be recognized as research funds. Please note that the criteria for judging the use of research funds at the University are based on this Guidebook, specifically on “3 Scope of Use of Research Funds” on page 114.

直所 2-59
August 20, 1958

To: Regional Commissioner
Regional Taxation Bureau

Commissioner
National Tax Agency

Handling of Income Tax on Research Funds Granted to University Professors

Income taxation on research funds, publication subsidies, and awards received by professors, associate professors, lecturers, and assistants (hereinafter referred to as “professors, etc.”) working for a university should be handled as follows:

1. With respect to individual research funds, special research funds, research miscellaneous funds, research fund subsidies, etc., which are paid annually or monthly depending on the status or qualifications of the professor, etc., these will be regarded as salary income of the professor, except when the university has obtained from the professor a detailed account of the expenses and the goods purchased belong entirely to the university, or if it is recognized that the University should have paid for the expenses directly but the said professor etc. paid.

2. Research incentives to be paid in advance as the amount required for research on research topics given by the university or research topics selected by the professor, etc., shall be handled in accordance with (1).

3. When a professor, etc. intends to self-publish the results of his/her research, the subsidy for publication, etc. paid by the university shall be included in the amount of miscellaneous income or project income of the said professor, etc., depending on the actual condition of the publication.

4. The awards, etc. provided by the university to commend professors who have made outstanding achievements in academic research or professors who have made outstanding achievements in educational practice will be regarded as temporary income of the professor.

4. Combined use by multiple research funds

4-1 General principles

- Travel expenses for one official trip and expenses for purchasing one consumable, etc. cannot be paid (combined use) from multiple research funds. However, if it is possible to separate the duties related to each research fund, it is possible to pay from each research fund.

<Case study>

1. For a single official trip, the time periods for each research purpose can be clearly demarcated.
 2. For the purchase of consumables, if the classification of the quantity to be used is clear.
- For combined use with external funds, please be sure to contact Faculty Support Desk in advance, as the rules regarding combined use differ for each external fund.

4-2 Exceptions

4-2-1 KAKENHI

- In the case of combined use
Under certain conditions, it is possible to combine the use of multiple KAKENHI research projects.
(1) Members of the Funded Project (Principal Investigator or Co-Investigator) using the expenses for combined use belong to the same institution.
(2) Before carrying out combined use, written instructions are given on the share of the cost of each Member of the Funded Project and the calculation basis.
- In the case of purchasing shared equipment for combined use
In addition to (1) and (2) above, the handling of such equipment, etc. must be decided in advance so that there will be no hindrance to the execution of the subsidized project in the event that the Member sharing the cost transfers to another institution.
- If the remaining balance of the Kakenhi is insufficient to cover expenses necessary for carrying out research on a Kakenhi project, these can be covered by research funds with no restrictions on use within the university.
- Please be sure to contact Faculty Support Desk in advance if you want to use them in total.

<Q&A>

Q: How should the burden amount and basis for calculation be considered when combining direct costs of research funds, and what is the application method?

A: It is necessary to be able to organize and explain the rationale for the classification of expenses, including the usage ratio (forecast), the number of issues, and the project period (forecast). Before combined use, please prepare an application form showing the calculation basis, etc., and submit it to Center for Research Promotion and Support (please contact Faculty Support Desk for the form).

4-2-2 Research funds from the University budget

- The following research funds may be combined for use without separating the use of each expense.
 - a. Individual Education/Research Allowance
 - b. Incentive Allowance for Research
 - c. Incentive Research Fund for Grants-in-Aid for Scientific Research (KAKENHI)
 - d. Special Research Fund (other than grants from foundations, etc.)
 - e. Academic Conference Research Travel Expense

[Points to keep in mind]

- “Individual Education/Research Allowance” can be combined only for research purposes (not allowed for education purposes).
- With regard to combining “Academic Conference Research Travel Expense,” the other research funds can be used only for travel expenses (not allowed for expenses other than travel expenses).

4-3 Examples of combined use of travel expenses

Please refer to ["III. Individual Rules by Category: Travel Expenses - 3-11 Examples of combined](#)

use of travel expenses."

5. Other important points regarding research activities

5-1 Data input and updates on researchmap

- The University has established the “Education and Research Information Database of Sophia University Faculty Members” for the purpose of disseminating information to society at large about education and research activities carried out by faculty members.

This database automatically imports information on the educational and research activities of individual faculty members entered into researchmap* and disseminates it outside the university. Please be sure to enter and update your researchmap data as needed to ensure that the most up-to-date information is always available to the public.

* researchmap: Japan’s largest database of information on Japanese researchers provided by the Japan Science and Technology Agency.

[\[Researchmap login page URL\]](#)

5-2 Procedures for intellectual property and patents

- Creating intellectual property, establishing a management and utilization system, and giving it back to society is one of the important missions required of universities. In order to respond to this mission, the University has established “Sophia University Regulations on Inventions, etc.” and “Sophia University Intellectual Property Policy.”
- If an invention is created in your daily research activities, please first contact Center for Research Promotion and Support. After receiving the notification of the invention, Center for Research Promotion and Support deliberates at the Invention Committee, and, if it is decided that the invention should be attributed to the University, the Center will send the application to the Patent Office.
- To obtain your rights as an inventor, you must submit an application to the Patent Office and have it accepted. To ensure that valuable research results can be utilized, please contact us as soon as possible if an invention is created. It is also possible to consult with an advisory patent attorney at the University.

5-3 Conflicts of Interest Management

- When faculty member’s personal financial interests or responsibilities to external organizations conflict with the University’s mission or the faculty member’s responsibilities at the University (conflict of interest), it is necessary to appropriately manage the conflict of interest situation. In particular, if you are applying for public research funds that require you to undergo this review, please contact Center for Research Promotion and Support. This review will be conducted by the Conflict of Interest Committee.

5-4 Ethical examination on “Research Involving Human Subjects”

- When conducting research activities involving the collection/gathering of personal information, information and data concerning personal behavior, environment, mental and physical conditions, etc., of human subjects, we will examine whether the research methods and management of acquired data, etc., are conducted appropriately, with ethical considerations, and by scientifically and socially appropriate methods and means. This review will be conducted by the Ethics Committee on “Research Involving Human Subjects” of Sophia University.

5-5 Points to Note for Researchers Managing Institutional Research Funds, such as Grants-in-Aid for Scientific Research, in the Execution of Research Funds

- The researcher themselves will be the authority for executing vouchers, including procurement.
- However, the approval route for the following procedures is as per the table below:
 - Travel application (approval route in the travel expense system)
 - ※If it does not fall under security export control, only the host faculty member should be the approver.
 - Request form for goods removal/donation

status	Approver (Seal Approver)
Research Fellow of Japan Society for the Promotion of Science (DC)	Host Faculty→Chairperson of Graduate Program→Dean of Graduate School
Research Fellow of Japan Society for the Promotion of Science (PD/RPD)	Host Faculty→Chairperson of Depart. or Chairperson of Graduate Program→Dean of Faculty or Dean of Graduate School
Project post-doctoral fellow (PJPD)	Host Faculty→Chairperson of Depart. or Chairperson of Graduate Program→Dean of Faculty or Dean of Graduate School
KAKEN Research Fellow	Host Faculty→Chairperson of Depart. or Chairperson of Graduate Program→Dean of Faculty or Dean of Graduate School
Others (Those whose institutional management of external funds such as KAKENHI is specially approved by the President of the University.)	Host Faculty→Dean of Faculty or Dean of Graduate School

※The approver for the DC is the position holder in the department/graduate school to which the DC (graduate student) himself/herself belongs. For other statuses, the position holder of the host faculty member's affiliation.

* Inquiries about “5. Other important points regarding research activities”: Center for Research Promotion and Support.

6. Student education and research funds System outline

No	Category	Content
1	Purpose	Education and research expenses that are used fairly and directly by all students attending the university
2	Amount	Each year, the number of students enrolled in the last three years is aggregated, the average number of students over that period is calculated, and the amount multiplied by the unit price per student is set as the maximum amount for budget requests. (Excluding Faculty of Science and Technology, Graduate School of Science and Technology, Department of Nursing, Master's Program in Nursing). The unit price per student is determined in the budget policy every year.
	Scope of use	<ul style="list-style-type: none"> ○ Articles used in graduate student laboratories ○ Articles used in student experiments and training ○ Usage fees for student research books, subscription journals, software, and databases, etc. ○ Annual membership fee for academic societies (society members only) <p>* The funds cannot be used to cover the research activity expenses of individual faculty members.</p> <p>*Uses other than educational research (such as gift money to students) are not permitted.</p>

V Appendix

1. Main relevant regulations and guidelines of the University

No	Name	Attached at the end of the document
1	上智大学学術研究倫理に関するガイドライン (Sophia University Guidelines for Academic Research Ethics)	○
2	上智大学研究費の適正な使用・管理のガイドライン (Sophia University Guidelines for Appropriate Use and Management of Research Funds)	○
3	上智大学における研究活動上の不正行為の防止等に関するガイドライン (Sophia University Guidelines for Prevention of Misconduct in Research Activities)	○
4	上智学院における内部通報に関する内規 (Sophia School Corporation Whistleblowing Regulations)	○
5	上智大学における研究費の不正使用に係る調査の手続きに関する内規 (Bylaws for Investigation Procedure for the Unauthorized Use of Research Funds at Sophia University)	○
6	上智学院経理規程 (Jouchigakuin keiri kitei)	
7	上智学院個人教育研究費規程 (Jouchigakuin kojīn kyoiku kenkyūhi kitei)	
8	上智学院学会研究旅費規程 (Jouchigakuin gakkai kenkyū ryōhi kitei)	
9	上智学院物品等購入手続 (Jouchigakuin buppin tō kōnyū tetsuzuki)	
10	上智学院謝金取扱要領 (Jouchigakuin shakin toriatsukai yōryō)	
11	上智学院旅費規程 (Sophia School Corporation Travel Expense Regulations)	○
12	上智大学科学研究費助成事業事務取扱要領 (Sophia University Administrative Guidelines for Grants-in-Aid for Scientific Research (KAKENHI))	○

○The relevant regulations, including the above, can be viewed on the website from any PC in a laboratory or other location connected to the university's network.

Official Website of Sophia University ("Research Activities" page)
<https://www.sophia.ac.jp/jpn/research/>
 Regulations of Sophia School Corporation
https://kitei.cl.sophia.ac.jp/browse.php?action_top

Sophia University Guidelines for ‘Academic Research Ethics’

Enacted 1 January 2010

Amended 1 November 2017

Introduction

Founded by the Society of Jesus, Sophia University (hereinafter as ‘the University’) has centered its investigation of truth on academic pursuits and conducted research activities that contribute to cultural progress and human welfare based on the spirit of Catholicism.

In recent years, the complexities of various issues facing society have been exacerbated by the upheavals brought about by globalization and increased diversity. At the same time, the interdisciplinary natures of academic research fields as well as the roles they play in society have also become more complex.

Academic freedom entails respect for the autonomy of Researchers in their research activities as well as their right to investigate the truth. However, high ethical standards are also required of Researchers because use of the considerable influence their research activities and the findings thereof bring to bear on humanity, society and the environment.

Sophia University hereby establishes the following Guidelines for Academic Research Ethics (hereinafter as ‘the Guidelines’) in order to promote the sound development of academic research at the University and harmonious coexistence with society.

(Purpose)

Article 1 The purpose of the Guidelines shall be to ensure the reliability and fairness of academic research conducted at the University. The Guidelines shall establish the basic ethical policies for research activities.

(Subject)

Article 2 ‘Researchers’, (or ‘Researcher’), the subject of the Guidelines, besides faculty members and research associates of the University, shall include anyone engaged in research activities at the University. Students shall also be treated as Researchers under the Guidelines when they engage in research activities.

(Duties of the University)

Article 3

(1) The University shall take necessary measures to increase awareness of research ethics and to prevent misconduct in research activities and in the handling of research funds, concerning the research activities and the appropriate management in research funds.

(2) If and when an inappropriate act is deemed to have been committed while research activities are carried out, the University shall promptly determine its cause and take appropriate remedial measures as well as fulfil its responsibility of explaining the matter to those concerned both within and outside the University.

(Duties of Researchers)

Article 4

1. Prevention of misconduct in academic research

As a matter of course, Researchers shall not commit or be complicit in the committing of forgery, falsification or plagiarism in any aspect of research activities. Additionally, they shall be thorough in the recording, storage and proper handling of data obtained in their investigations. Researchers shall also strive to create a research environment that is conducive to the forestalling of misconduct.

Those who are in the position of supervising research shall manage the research activities and attend to the Researchers under their supervision in order to prevent misconduct.

2. Appropriate use of research funds

Researchers shall exercise their utmost respect for matters such as the purpose of the research aid, when conducting research and using research funds. Furthermore, Researchers shall adhere to the conditions and rules of use that are stipulated by the regulations of the University and by the terms of each research funding.

3. Adherence to contracts and confidentiality obligations

In the event a Researcher enters a contract related to the research or to intellectual property rights, he/she shall follow the procedures set forth by the University as well as adhere to the terms stipulated in the contract entered. The Researcher shall also fulfil any confidentiality obligations that may arise as a result of information obtained in the course of the research.

4. Appropriate presentation and assignment of authorship of research findings Researchers shall exercise meticulous caution in assuring the reliability of data and evidence before the publication of research findings, where the basic attitude of Researchers shall be to respect other Researchers and their findings as well as originality and to give fair and appropriate citation. Furthermore, when presenting an academic paper or other material, Researchers shall pay careful attention to the accepted practices and rules specific to each research organization, field of research and academic journal. Presentation shall be made only upon obtaining the full agreement of all authors regarding authorship, the use and copyright of related data.

5. Fairness in reviewing

When reviewing or refereeing research papers of others, Researchers shall not give unfair evaluations based on such factors as the attributes of the person whose research is being reviewed or the relationship to

he Researcher may have with such person. A fair review that is grounded in academic standards and the criteria for the evaluation of the review under question shall be performed.

6. Consideration for the environment and safety, and respect for bioethics

When conducting research, Researchers shall adhere to the related laws and ordinances, regulations of the University and guidelines of the related government agencies and academic associations and the like when handling substances (radiation, radioactive isotopes, genetically-modified life forms, alien species, nuclear fuel materials, poisonous and deleterious substances, environmentally polluting substances etc.) that are potentially harmful to the environment and detrimental to safety. Approval shall be obtained from the appropriate intra- and extra-University committees as needed.

Moreover, the utmost respect shall be given to bioethics, especially when humans or animals are the subjects of the research.

7. Elimination of discrimination and harassment

Researchers shall respect the personalities and freedoms of all individuals involved in any aspect of research activities and shall not discriminate based on attributes, ideology or beliefs. Furthermore, a Researcher shall not use his or her superior standing or rights in the context of research to speak or act in a detrimental way towards someone under his or her instruction or guidance.

8. Protection of personal information

Researchers shall strive to protect the personal information of others obtained in the course of research. Such personal information shall be handled appropriately in accordance with the regulations of the University.

9. Appropriate management of conflicts of interest

Researchers shall exercise due caution to avoid conflicts of interest and conflicts of commitment in their research activities. When a conflict of interest or conflict of commitment occurs, Researchers shall disclose such information in accordance with the regulations of the University and appropriately manage said conflict.

(Research not to be conducted at the University)

Article 5 The University shall not conduct research for military security and dual use (military-and-civilian use).

Supplementary Provisions

The Guideline is effective as of 1 January 2010.

Supplementary Provisions

The Guideline shall be amended and be effective as of November 1, 2017.

This is an unofficial translation.

Only the original Japanese texts of regulations have effect, and the translations are to be used solely as reference material to aid in the understanding of Japanese regulations.

Sophia University Guidelines for Appropriate Use and Management of Research Funds

Enacted: January 1, 2012

Revised: July 1, 2012, April 1, 2014

April 1, 2015, April 1, 2017

April 1, 2020, July 1, 2021

1. Purpose

The purpose of these Guidelines is to ensure appropriate use and management of research funds of Sophia University (hereinafter, "the University").

2. Definitions

The terms listed in the following items are used in these Guidelines with the meanings defined for each term.

(1) Research funds

(i) Funds provided as government subsidies

(ii) Funds provided for commissioned research, collaborative research, or other commissioned research services

(iii) External funds other than the preceding (i) and (ii) that the Sophia School Corporation (hereinafter, "the School") is delegated to administer and manage

(iv) All funds disbursed by the School for use in education and research including Individual Education/Research Allowance

(2) Researchers

Faculty members and researchers affiliated with the University, and others engaged in research activities in the University

(3) Staff

Persons employed by the School and involved in the disbursement and management of research funds

3. Obligations of researchers and staff

(1) Observance of rules and regulations

Researchers and staff shall use and manage research funds properly, in compliance with these Guidelines, with the Sophia University Guidelines for Academic Research Ethics, and with other regulations stipulated by the School as well as applicable laws and ordinances.

(2) Prohibition of misuse

Researchers and staff, fully aware of their responsibility to society for appropriate use and management of research funds, and recognizing that any misconduct in use of funds by an individual is an act directly hindering the education and research activities of the entire University and damaging its reputation, shall under no circumstances misuse research funds and shall not be complicit in such misuse.

4. Clarification of organizational responsibility

The persons responsible for appropriate use and management of research funds shall be as follows.

(1) Chief management officer

The chief management officer shall be the University President, who shall exercise overall governance and have ultimate responsibility for the use and management of research funds.

(2) Administrative management officer

The administrative management officer shall be the Vice President for Academic Research Affairs, who shall assist the chief executive officer and have effective responsibility and authority for governance of the entire organization regarding the use and management of research funds.

(3) Compliance promotion officer

The compliance promotion officer shall be the head of each education and research organization as stipulated in the Sophia School Corporation Personnel System (Dean of the Graduate School, Dean of the Faculty, Director, Sophia Research Organization, Deputy Director) and the head of each administrative organization (Bureau Director), who shall have responsibility and authority regarding the use and management of research funds in each organizational unit.

(4) Compliance promotion deputy officer

The compliance promotion deputy officer shall be the person directly under the organization head prescribed in the preceding clause (Chairperson of Course and Department), who shall assist the compliance promotion officer and have day-to-day responsibility and authority regarding the use and management of research funds.

5. Provision of an environment as a basis for proper administration and management

(1) Unification and clarification of rules

(i) The University shall create clear, standard rules consolidating the individually drawn up rules on use of research funds, so that research fund use can proceed smoothly and appropriately.

(ii) Misuse shall mean the use of research funds for other than the intended uses, whether willfully or through gross negligence, or the use of research funds in a manner that is not in compliance with the content of the decision on granting funds or the conditions by which they are granted. The main types of misuse include the following.

Deposit fraud: Having the University pay for fictitious transactions and having the funds managed by a partner company, etc.

Travel expense fraud: Having the University pay for travel expenses that were not incurred

Remuneration fraud: Having the University pay for work that was not performed

(2) Provision of rules and manuals, etc.

The University shall endeavor to make the rules concerning use and management of research funds more effective and valid, by reviewing existing rules and drawing up new ones and by creating administrative work manuals, and shall ensure that researchers are thoroughly familiar with the rules, raising their awareness regarding proper use and management of research funds.

(3) Compliance training and submission of a written pledge

Researchers and staff who are involved in the use and management of research funds shall undergo compliance training on the use and management of research funds, and shall submit a written pledge that they will observe the rules and not engage in misuse, and acknowledging their legal responsibility and liability for strict disciplinary measures in case of misconduct.

(4) Implementation of enhancement activities

(i) The Chief Management Officer shall conduct regular enhancement activities addressing the entire organization to raise and instill awareness of all constituent members about elimination of misuse.

(ii) The Administrative Management Officer shall draw up plans for the enhancement activities.

(iii) The Compliance Promotion Officer shall conduct regular enhancement activities addressing all constituent members involved in the use and management of competitive research funds in the organizational units.

6. Determining the causes of misuse and drawing up and implementing prevention plans

(1) Determining the causes of misuse

The University shall determine the factors leading to misuse of research funds by researchers or staff, and shall take corrective measures.

(2) Drawing up and implementing prevention plans

The University shall draw up and fully implement plans for preventing misuse of research funds by establishing a proper administrative and management structure, and shall subject the plans to regular review, ensuring that they remain highly effective.

(3) Organization for carrying out prevention plans

The University shall place an organization in charge of carrying out the misuse prevention plans, so that the objectives set forth in the preceding clause can be met; and this role shall be filled by the Center for Research Promotion and Support in the Bureau of Academic Research and Information.

7. Actions for proper use and management of research funds

(1) Use of research funds

Researchers shall regularly monitor their use of research funds and shall implement the budget properly and effectively.

(2) Advance payment of research funds

If the payment of research funds issued by public agencies or incorporated administrative agencies, etc., has been delayed even though the research period has started, the University shall take such measures as making advance partial payment of research funds provisionally under the Bylaws for Advance Payment of Part of Research Funds, etc., of Sophia University, and shall endeavor to facilitate research activities while eliminating factors that may lead to misuse.

(3) Ordering, delivery, and inspection

Placement of orders for goods, etc., using research funds shall be made appropriately in accordance with the relevant regulations of the School. Upon delivery of goods, etc. purchased using research funds, the goods shall undergo an acceptance inspection by the Inspection Center upon delivery, in accordance with separately stipulated procedures.

(4) Managing work and remuneration of employed personnel

(i) The procedures for hiring, work management, and remuneration of persons employed using research funds shall be carried out properly in accordance with the type of employment and with the Sophia School Corporation Rules of Employment, Sophia School Corporation Rules of Employment for Temporary Employees, Sophia School Corporation Manual of Treatment of Remunerations, and other regulations stipulated by the School as well as applicable laws and ordinances.

(ii) The compliance promotion officer shall verify that work was performed and the payment was received, through such means as written or oral confirmation from the parties concerned.

(5) Management of travel expenses

(i) The management of travel by persons involved in the research and travel expenses using research funds shall be carried out properly in accordance with the Sophia School Corporation Travel Expense Regulations, Sophia University Detailed Rules for Treatment of Travel Expenses in Scientific Research Fund Subsidized Projects, and other regulations stipulated by the School as well as applicable laws and ordinances.

(ii) The compliance promotion officer shall verify that travel took place based on receipts and other evidence.

(6) Penalizing misuse

(i) When misuse of research funds is discovered or suspected, the compliance promotion officer shall report to the chief executive officer without delay or omission.

(ii) Upon receipt of the report set forth in the preceding clause, the chief executive officer shall take strict disciplinary action in accordance with the regulations stipulated by the University or the School as well as applicable laws and ordinances.

(7) Communication to partner companies, etc.

(i) The compliance promotion officer shall explain these Guidelines and internal regulations, etc. to partner companies, etc., shall ask them to comply with the rules, and shall instruct them to conduct fair business dealings.

(ii) In case a partner company, etc. was involved in misuse of research funds, the chief executive officer

shall take strict disciplinary action based on separately determined standards.

8. Establishing an organizational structure for communication of information

(1) Consultation

Consultations shall be accepted from inside and outside the University regarding rules and administrative procedures for proper use and management of research funds, with separate consultation offices being provided for the two classes of consultation in (i) and (ii) below; and they shall be handled properly.

(i) 2. Definitions (1) Research funds (i) to (iii): Center for Research Promotion and Support, Bureau of Academic Research and Information

(ii) 2. Definitions (1) Research funds (iv): Office of Accounting, Bureau of Financial Affairs

(2) Whistleblowing

(i) Reports of unauthorized use of research funds shall be accepted by the whistleblowing contact in the Audit Office.

(ii) Reports of misuse shall be handled in accordance with the Internal Rules on Procedures for Investigating Misuse of Public Research Funds in Sophia University.

9. Monitoring

(1) Monitoring by each organizational unit

Organizational units involved in the use and management of research funds shall endeavor to ensure appropriate execution and management in collaboration with each other by monitoring the status of research fund use.

(2) Internal auditing and monitoring by the Audit Office

The Audit Office shall conduct internal auditing on research fund use in accordance with the Sophia School Corporation Regulations for Internal Audit. The Audit Office shall confirm whether monitoring of research funds by the University is functioning properly, and shall propose corrections and improvements as necessary.

10. The role of Auditor

(1) Confirming the internal control over prevention of misuse

The Auditor shall confirm the design and operation status of internal controls over misuse from the perspectives of the entire organization and regularly report the results and deliver opinion at Board Meetings.

(2) Confirming the misuse prevention plans

The Auditor shall confirm that the results of monitoring and internal auditing conducted by the Administrative Management Officer or the Compliance Promotion Officer identifying the factors that have led to the misuse are reflected on the misuse prevention plans. The Auditor shall also check that the misuse prevention plans are properly implemented, and the results are regularly reported, and opinions delivered at Board Meetings.

Supplementary Provision

These Guidelines are effective as of January 1, 2012.

Supplementary Provision

These Guidelines are revised and effective as of July 1, 2012.

Supplementary Provision

These Guidelines are revised and effective as of April 1, 2014.

Supplementary Provision

These Guidelines are revised and effective as of April 1, 2015.

Supplementary Provision

These Guidelines are revised and effective as of April 1, 2017

Supplementary Provision

These Guidelines are revised and effective as of April 1, 2020

Supplementary Provision

These Guidelines are revised and effective as of July 1, 2021

Note: The English translation is provided for information. The original Japanese version remains the sole official version. If there is any discrepancy between the two versions, the Japanese original should take precedence.

Sophia University Guidelines for Prevention of Misconduct in Research Activities

Enacted: March 1, 2016

Revised: April 1, 2017

1. Purpose

The purpose of these Guidelines is to prevent misconduct in research activities in Sophia University (hereinafter, "the University") and to respond properly when such misconduct occurs.

2. Definitions

The terms listed in the following items are used in these Guidelines with the meanings defined for each term.

(1) Misconduct in research activities

(i) Fabrication, falsification, or plagiarism, either willfully or due to gross neglect of the basic duty of care expected of a researcher

a. Fabrication: Presenting made-up data or fabricating results of research or experiments, etc.

b. Falsification: Changing research materials or instruments and altering research processes to obtain false data or results from research activities

c. Plagiarism: Using the ideas, analysis, analytical methods, data, research results, papers, or terminology of other researchers (only if the terminology is original to the other researcher) without obtaining the permission of the researchers or properly indicating the sources

(ii) Any of the following actions judged as improper behavior in the light of researcher codes of conduct and social norms, the special nature and customary practices of each research field as well as the ethical rules and codes of conduct of academic societies, and the rules for submission of papers to academic journals

a. Improper authorship: Attributing authorship of a research results presentation (paper) to a person lacking the qualifications as author, or failing to properly attribute authorship to the actual qualified authors

b. Duplicate submission: Submitting essentially the same paper as one that has already been published or submitted to another journal (except where the rules for submission of the journals or academic societies to which submission was made are met)

c. Improper conflict of interest management: In carrying out research activities where a conflict of interest may arise, failure to properly manage interests and obligations, such as by biasing the research or adversely impacting educational activities

(iii) In addition to (i) and (ii), any improper behavior in research activities that deviates flagrantly from researcher ethics in light of the researcher code of conduct and social norms

(2) Researchers

Faculty members and researchers affiliated with the University, and all others engaged in research activities in the University

(3) Organization

Any of the organizations and facilities defined in Article 2.1 of the Sophia School Corporation Personnel System

3. Obligations of researchers

(1) Researchers, etc. shall not commit misconduct in their research activities or any other improper conduct, and they shall endeavor to prevent misconduct by others.

(2) Researchers, etc. shall undergo training and education regarding researcher ethics and the laws and ordinances relating to research activities.

(3) Researchers, etc. shall obtain the means for certifying the legitimacy of their research activities, and in order to guarantee verifiability by a third party, shall properly preserve and manage notes recording their experiments and observations, experimental data, and other research materials for a fixed period, and shall disclose these in cases where such disclosure is deemed necessary and appropriate.

4. Clarification of organizational responsibility

(1) Chief management officer

(i) The chief management officer shall be the University President, who shall have ultimate responsibility and authority for governance of the entire University regarding the improvement of research ethics and prevention of misconduct.

(ii) The chief executive officer shall take appropriate measures to promote fair research activities.

(2) Administrative management officer

(i) The administrative management officer shall be the Vice President for Academic Research Affairs, who shall assist the chief executive officer and shall have effective responsibility and authority for governance of the entire University regarding the improvement of research ethics and prevention of misconduct.

(ii) The administrative management officer shall take appropriate measures, within the scope of his or her responsibility and authority, to promote fair research activities.

(3) Research ethics education officer

(i) The research ethics education officer shall be the head of each education and research organization as stipulated in the Sophia School Corporation Personnel System (Dean of the Graduate School, Dean of the Faculty, Institute Director, Center Director) and the head of each administrative organization (Bureau Director), who shall have the responsibility and authority for the improvement of research ethics and prevention of misconduct in each organization as well as for education in research ethics.

(ii) The research ethics education officer shall take appropriate measures, within the scope of his/her responsibility and authority, to promote fair research activities by the researchers affiliated with his/her organization, and shall provide them with periodic education on researcher ethics.

(4) Deputy research ethics education officer

(i) The deputy research ethics education officer shall be the person directly under the head of the education and research organization stipulated in the provision (3)(i) above (course supervisor, department head), who shall assist the research ethics education officer and have day-to-day responsibility and authority for the improvement of research ethics and prevention of misconduct in each organization as well as for education in research ethics.

(ii) The deputy research ethics education officer shall assist the research ethics education officer who takes appropriate measures, within the scope of his/her responsibility and authority, to promote fair research activities by the researchers affiliated with his/her organization and provides education in researcher ethics. The deputy research ethics education officer shall endeavor to cultivate researcher ethics.

5. Providing education on ethical research practices

(1) The University shall periodically provide researchers with research ethics education aimed at preventing misconduct in research activities and improving researcher ethics.

(2) The University shall promote provision of research ethics education to students aimed at developing basic ethical awareness regarding research activities and instilling in them thoroughgoing awareness of researcher ethics. In carrying out this education, the timing, methods, and contents of the education shall be appropriate to the nature of the students' field of specialization and their level, whether undergraduate or graduate students.

6. Clarification of responsibilities in research activities

To prevent misconduct in research activities and clarify the responsibilities of each researcher taking part in research activities, researchers shall carry out those activities paying special attention to the following matters.

(1) When research activities are conducted with participation of multiple researchers, the roles and responsibilities of each researcher in the research shall be made clear.

(2) In research activities conducted with participation of multiple researchers, a person in the position of lead researcher responsible for overseeing and managing the project as a whole shall properly confirm the progress and results of the research.

(3) A researcher in the position of guidance of research activities shall properly assist and advise the students and researchers receiving the guidance.

7. Points to consider for proper conduct of research activities

Due caution shall be paid especially to the following matters, so as to avoid suspicion of misconduct or improper behavior, according to the special nature and customary practices of each research field and methods of presentation as well as the ethical rules and codes of conduct of academic societies.

(1) Preservation and disclosure of research data

(i) Research materials such as experimental data that are the basis of research results announced in papers or other presentation form shall in principle be preserved for ten years from the date of announcement.

Specimens and other tangible research materials shall in principle be preserved for five years. These research materials shall be disclosed as necessary.

(ii) Exceptions may be made if preservation based on (i) is not feasible, as when preservation of research materials would be impossible or extremely difficult, or would require extreme cost or space, or due to the special nature of research activities in the research field.

(iii) Notwithstanding the provisions of (i) and (ii) above, in case there are special provisions on handling of data, etc. in the guidelines or regulations of the government or the research field, these shall be complied with.

(2) Assessment of other research

In conducting peer review, researchers shall carry out their duties fairly with a high ethical sense and in sight.

8. Consultation and complaints

(1) Consultation

Consultation requests from inside and outside the University concerning the improvement of research ethics and prevention of misconduct shall be received by the Center for Research Promotion and Support in the Bureau of Academic Research and Information.

(2) Complaints

(i) Complaints of misconduct in research activities shall be accepted by the Audit Office.

(ii) The handling of such complaints shall be stipulated separately.

Supplementary Provision

These Guidelines are in effect as of March 1, 2016.

Supplementary Provision

These Guidelines are revised and effective as of April 1, 2017.

Note: The English translation is provided for information. The original Japanese version remains the sole official version. If there is any discrepancy between the two versions, the Japanese original should take precedence.

Sophia School Corporation Whistleblowing Regulations

Enacted April 1, 2009

Amended April 1, 2011 April 1, 2012

April 1, 2014 April 1, 2016

October 1, 2022 November 9, 2022

April 14, 2023

Chapter 1. General Provisions

(Purpose)

Article 1.

The purpose of these regulations is to contribute to the maintenance of public trust in the Sophia School Corporation (hereinafter referred to as the "Corporation") and the assurance of fairness/impartiality in the conduct of its affairs by stipulating necessary matters in relation to its whistleblowing system so that illegal conduct in the affairs of the Corporation or improper/inappropriate conduct contrary to the Corporation's regulations (hereinafter referred to as "Wrongful Conduct") is early detected and rectified and whistleblowers are protected in the Corporation and schools established by the Corporation in accordance with the Whistleblower Protection Act (Act No. 122 of 2004; hereinafter referred to as the "Act").

(Definition)

Article 2.

Terms used in these regulations shall be construed in accordance with the following definitions.

(1) Whistleblowing Disclosure: A report on the occurrence or potential occurrence of Wrongful Conduct to the whistleblowing desk set forth in Article 8 from one or more executives, faculty and staff members (including dispatched workers, employees engaged in certain work at the Corporation under a service or other contract with the Corporation, employees of each contractor under a contract with the Corporation, and persons who retired within one year retroactively from the date of whistleblowing; the same applies throughout these regulations), and students enrolled in Sophia University, the Graduate Programs of Sophia University, or Sophia University Junior College Division (hereinafter referred to as "Faculty, Staff, and Other Members") without a wrongful purpose such as a purpose of acquiring a wrongful gain or causing damage to others.

(2) Whistleblower: A person who makes a Whistleblowing Disclosure.

(3) Beyond-Minimum Sharing: Sharing beyond the requisite minimum of information from which one or more Whistleblowers can be identified.

(Responsibilities of Chancellor, Trustees, and Heads of Schools Established by the Corporation)

Article 3.

The Chancellor, Trustees, and heads of schools established by the Corporation must endeavor to prevent and eliminate Wrongful Conduct that may impede the maintenance of public trust in the Corporation and fairness/impartiality in the conduct of its affairs, and in the event of Wrongful Conduct occurring, they must promptly and appropriately institute measures in accordance with these regulations and associated Corporation's regulations.

(Responsibilities of Managers, Supervisors, Directors)

Article 4.

Those in positions involving management, supervision, or direction of affairs of the Corporation and schools established by the Corporation must endeavor to promote compliance with laws and regulations and the Corporation's regulations in the organs they manage, supervise, or direct.

(Responsibilities of Faculty and Staff Members)

Article 5.

1. The faculty and staff members must have a profound awareness of the importance of complying with laws and regulations and the Corporation's regulations, and must at all times endeavor to perform their work duties fairly and impartially in order to contribute to the advancement of education and research.

(Responsibilities of Whistleblowers)

Article 6.

Whistleblowers shall make Whistleblowing Disclosures based on objective and reasonable grounds and may not make it for dissatisfaction with personnel treatment, for discrediting others, or for any other wrongful purpose.

(Thorough Confidentiality and Protection of Personal Information)

Article 7.

1. None of the persons who are involved in the responses to one or more Whistleblowing Disclosures or consultations stipulated in Paragraph 2 of Article 8 (including the persons who obtain confidential information on the Whistleblowing Disclosures through ancillary work; hereinafter referred to as the "Involved Persons") may not divulge the confidential information on the W

histleblowing Disclosures.

2. None of the Involved Persons may, without due cause, disclose/divulge the personal information that he or she obtained (the personal information of one or more Whistleblowers and all other persons related to the content of the relevant disclosure) to any third party or use the personal information for a purpose other than the prescribed purpose.

3. Each Involved Person shall continue to have the obligations in this article even after he or she retires.

Chapter 2. Whistleblowing Disclosure Response Systems

(Whistleblowing Desk)

Article 8.

1. The Corporation shall have a whistleblowing desk that responds to Whistleblowing Disclosures in order to promote compliance with laws and regulations and the Corporation's regulations.

2. The whistleblowing desk shall respond to ex-ante or ex-post consultations on Whistleblowing Disclosures.

3. The whistleblowing desk shall be located in the Audit Office (with certain persons in charge of Whistleblowing Disclosures).

4. A whistleblowing contact person shall be assigned in order to respond to Whistleblowing Disclosures appropriately and the Deputy Director of the Audit Office shall act as the whistleblowing contact person.

5. Notwithstanding the preceding two paragraphs, cases in which a whistle (including ex-ante or ex-post consultations) is blown on any of the Deputy Director and staff members of the Audit Office shall be reported to the Office of General Affairs. The whistleblowing contact person in those cases shall be the Director of the Bureau of General Affairs.

(Whistleblowing Committee)

Article 9.

1. The Corporation shall have the Whistleblowing Committee in order to establish a whistleblowing disclosure response system and to ensure the fair/impartial performance of duties.

2. The Whistleblowing Committee shall engage in the following work.

(1) Investigation of facts and other necessary matters in relation to Whistleblowing Disclosures

(2) Investigation of facts and other necessary matters in relation to disadvantageous treatment of Whistleblowers, Beyond-Minimum Sharing, and search for Whistleblowers

(3) Implementation of other important matters in relation to Whistleblowing Disclosures.

(Composition of Whistleblowing Committee)

Article 10.

1. The Whistleblowing Committee shall be composed of the following members.

(1) Trustee for General Affairs

(2) Director of the Bureau of General Affairs

(3) Deputy Director of the Audit Office

2. Notwithstanding the preceding paragraph, when the Whistleblowing Committee investigates in to the details of or otherwise responds to a Whistleblowing Disclosure, the chair may appoint on a temporary member from persons other than the members stipulated in the preceding paragraph.

3. Any members who are involved in a reportable case shall be excluded from the members constituting the Whistleblowing Committee. In such case, if the number of members becomes less than three, the chair shall appoint the required number of members.

4. If necessary, the Whistleblowing Committee may have one or more faculty and staff members who are not its members or outside attorneys and other professionals serve in the committee and hear their opinions.

5. The Trustee for General Affairs shall be the chair, and shall convene the committee and chair its meetings.

6. If the chair is incapacitated or excluded from the members constituting the Whistleblowing Committee as stipulated in Paragraph 3, a member nominated by the chair in advance or a member elected by the committee from among its members shall perform the chair's duties.

7. The term of members shall be as follows.

(1) The members in Paragraph 1 shall serve for the term of office of their present workplace appointment.

(2) The members appointed by the chair as stipulated in Paragraph 2 or the second sentence of Paragraph 3 shall serve until the end of processing of the relevant Whistleblowing Disclosure.

8. Matters necessary for the operation of the Whistleblowing Committee other than those stipulated in Paragraph 1 through the preceding paragraph shall be as stipulated by the Whistleblowing Committee.

(Designation of Engaged Persons)

Article 10-2.

1. The Corporation shall designate the Chancellor, the persons in charge of the whistleblowing desk, the whistleblowing contact person, the members of the Whistleblowing Committee, and the members of the investigation team stipulated in Article 13 as the engaged persons provided for in Article 11, paragraph (1) of the Act (hereinafter referred to as the "Engaged Persons").

2. Persons who are not the persons stipulated in the preceding paragraph but are engaged in the responses to one or more Whistleblowing Disclosures and receive information from which the relevant Whistleblowers can be identified shall be designated as the Engaged Persons by the Trustee for General Affairs in writing or by other means that makes it clear to the persons that at they become Engaged Persons.

Chapter 3. Whistleblowing Procedures (Whistleblowing Disclosures)

Article 11.

When a Faculty, Staff, or Other Member becomes aware that another Faculty, Staff, or Other Member is engaging in certain Wrongful Conduct that falls under any of the following items or considers that there is a possibility of that Wrongful Conduct, he or she may report the details thereof to the whistleblowing desk in his or her name or on an anonymous basis.

(1) Conduct that breaches or potentially breaches any of the relevant laws and regulations, the Corporation's regulations, and other relevant rules

(2) Conduct that is not the conduct in the preceding item and that damages or potentially damages the public trust in the Corporation or the fairness/impartiality in the conduct of its affairs

(3) Other improper or inappropriate conduct

(Acceptance of Whistleblowing Disclosures)

Article 12.

1. When the whistleblowing contact person receives a Whistleblowing Disclosure at the whistleblowing desk, he or she shall promptly report thereof to the chair.

2. The whistleblowing contact person shall minimize the number of persons who may browse/share the records/materials of the received Whistleblowing Disclosure and shall record their browsing/sharing history.

3. In order to prevent Beyond-Minimum Sharing in reporting to the chair, the whistleblowing contact person shall not convey information from which the relevant Whistleblower(s) can be identified unless it is unavoidably required to make the investigations under the following article.

4. The chair shall submit the reported Whistleblowing Disclosure to the Whistleblowing Committee and the committee shall determine whether or not to accept it. In such case, the Whistleblowing Committee shall accept the Whistleblowing Disclosure unless there is a just cause.

(Investigation)

Article 13.

1. If the Whistleblowing Committee accepts a Whistleblowing Disclosure in accordance with the preceding article, it shall promptly investigate the truth, falsity, etc. of the content of the Whistleblowing Disclosure.

2. In making investigations under the preceding paragraph, the Whistleblowing Committee shall establish an investigation team composed of one or more committee members designated by the committee and outside legal and other professionals.

3. In making investigations under Paragraph 1, the investigation team may require related parties to submit necessary materials or hear their explanations or opinions.

4. The investigation team must report to the Whistleblowing Committee in writing on the findings of the investigations and relevant materials that clarify the existence or non-existence of Wrongful Conduct, the reason thereof, and other necessary matters.

5. The investigation team may provide the Whistleblowing Committee with an opinion about the measures necessary to cease, rectify, and prevent the recurrence of the Wrongful Conduct based on the findings of the investigations.

6. The Chancellor, Trustees, heads of schools established by the Corporation, and faculty and staff members must cooperate with such investigations unless there is a just cause.

(Handling of Minor Disclosures)

Article 13-2.

1. Notwithstanding the preceding article, the investigations under the preceding article may be substituted by the findings of hearings of facts, etc. from related parties, collection of materials, or other necessary fact-check investigations by the whistleblowing contact person as instructed by the chair if the chair considers that the content of a disclosure is minor or that it is necessary in terms of keeping the content of a disclosure confidential. One or more members of the Whistleblowing Committee may attend the hearings in such case.

2. If hearings are done in accordance with the preceding paragraph, the whistleblowing contact person shall report to the Whistleblowing Committee on the findings of the hearings.

(Reporting to the Chancellor)

Article 14.

1. The Whistleblowing Committee shall report to the Chancellor on the findings of the investigations under Article 13 or the preceding article.

2. When making a report under the preceding paragraph, the Whistleblowing Committee may provide an opinion about the measures to be taken by the Chancellor under Paragraph 1 of the following article. However, the Chancellor shall not be bound by this opinion.

(Rectification Measures and Recurrence Prevention Measures upon Whistleblowing Disclosures)

Article 15.

Upon receiving a report under the preceding article from the Whistleblowing Committee, the Chancellor must, in light of the truth, falsity, and seriousness of the content of the reported Whistleblowing Disclosure, institute measures necessary to cease the Wrongful Conduct in the facts of the Whistleblowing Disclosure or to restore it to a state complying with legal requirements and institute measures necessary to prevent its recurrence.

(Protection of Whistleblowers)

Article 16.

1. The Corporation shall, in compliance with the Whistleblower Protection Act and other relevant laws, regulations, and rules, refrain from any disadvantageous treatment (including moral harassment; the same applies hereinafter) in appointment, salary, or any other aspect of employment and workplace conditions on the grounds of making a Whistleblowing Disclosure.

2. If a Whistleblower is a dispatched worker under a worker dispatch contract, an employee engaged in certain work at the Corporation under a service or other contract with the Corporation, or an employee of a contractor under a contract with the Corporation, the Corporation shall not cancel the worker dispatch contract or the service or other contract, replace the dispatched worker with another worker, or otherwise treat him or her in a disadvantageous manner on the grounds that he or she made a Whistleblowing Disclosure.

3. If a Whistleblower is a student enrolled in one of the schools established by the Corporation, the Corporation shall not subject the student to a reprimand, suspension, or expulsion from school or otherwise treat the student's education and research activities in a disadvantageous manner on the grounds that the student made a Whistleblowing Disclosure.

(Rectification of Disadvantageous Treatment)

Article 17.

1. Each Whistleblower may lodge a complaint to the Whistleblowing Committee via the whistleblowing desk if he or she has suffered disadvantageous treatment that seems to be on the grounds that he or she made a Whistleblowing Disclosure.

2. If a complaint is lodged in accordance with the preceding paragraph, the Whistleblowing Committee shall promptly investigate the truth, falsity, etc. of the details thereof. However, such investigations may be substituted by the findings of hearings of facts, etc. from related parties, collection of materials, or other necessary fact-check investigations by the whistleblowing contact person as instructed by the chair if the chair considers that the behavior in question is less wrongful or that it is necessary in terms of keeping the content of the disclosure confidential.

3. Paragraphs 2 through 6 of Article 13 and Article 14 shall apply mutatis mutandis to the matters necessary for the investigations in the main clause of the preceding paragraph, and Article 13-2 and Article 14 shall apply mutatis mutandis to the matters necessary for the investigations in the proviso of the same paragraph.

4. Upon receiving a report from the Whistleblowing Committee, the Chancellor must, in light of the truth, falsity, and seriousness of the content of the complaint, institute measures necessary to cease the disadvantageous treatment against the Whistleblower and restore it to a state complying with legal requirements and institute measures necessary to prevent its recurrence.

(Prohibition on Searching for Whistleblowers)

Article 18.

1. Beyond-Minimum Sharing and search for Whistleblowers by any of the Trustees and the Faculty, Staff, and Other Members of the Corporation are prohibited.

2. Each Whistleblower may lodge a complaint to the Whistleblowing Committee via the whistleblowing desk if he or she becomes aware that Beyond-Minimum Sharing and search for the Whistleblower has occurred or could have occurred.

3. If a complaint is lodged in accordance with the preceding paragraph, the Whistleblowing Committee shall promptly investigate the truth, falsity, etc. of the details thereof. However, such investigations may be substituted by the findings of hearings of facts, etc. from related parties, collection of materials, or other necessary fact-check investigations by the whistleblowing contact person as instructed by the chair if the chair considers that the content of the complaint is minor or that it is necessary in terms of keeping the content of the disclosure confidential.

4. Paragraphs 2 through 6 of Article 13 and Article 14 shall apply mutatis mutandis to the matters necessary for the investigations in the main clause of the preceding paragraph and Article

13-2 and Article 14 shall apply mutatis mutandis to the matters necessary for the investigations in the proviso of the same paragraph.

5. Upon receiving a report from the Whistleblowing Committee, the Chancellor must, in light of the truth, falsity, and seriousness of the content of the complaint, institute measures necessary to cease the search for the Whistleblower and restore it to a state complying with legal requirements and institute measures necessary to prevent its recurrence.

(Disciplinary Actions and Other Dispositions)

Article 19.

The Chancellor shall institute appropriate measures such as disciplinary action or other disposition in accordance with the provisions separately prescribed by the Corporation against each faculty or staff member who has engaged himself or herself in Wrongful Conduct, disadvantageous treatment against one or more Whistleblowers, Beyond-Minimum Sharing, or search for one or more Whistleblowers.

(Follow-up)

Article 20.

1. After processing a Whistleblowing Disclosure, the Chancellor shall ensure that Wrongful Conduct has not recurred and that rectification measures and recurrence prevention measures are functioning adequately, and shall institute new rectification measures and recurrence prevention measures as necessary.

2. The Chancellor shall conduct adequate follow-up to protect each Whistleblower by checking whether or not the Whistleblower is suffering or at risk of suffering disadvantageous treatment or workplace harassment on the grounds that he or she blew a whistle, whether or not Beyond-Minimum Sharing or search for the Whistleblower has occurred or could occur, and otherwise checking the situation.

3. If the Chancellor judges that the reputation of one or more related parties is damaged after investigations by the Whistleblowing Committee in which nothing is found to prove the facts alleged in a Whistleblowing Disclosure, the Chancellor may institute necessary measures to restore the reputation of the related parties, such as publicizing the actual facts.

(Exceptional Steps in Case that Whistle is Blown on the Chancellor)

Article 21.

1. In the case that a whistle is blown on the Chancellor or otherwise the Chancellor is involved in a reportable case (hereinafter referred to as the "Chancellor-Involved Case"), the Auditors shall take one of the following responses.

(1) Monitor the case and require reports on the findings of investigations and other necessary matters by requiring progress reports, etc. on the responses to a Whistleblowing Disclosure, etc. by the chair (including a member who performs the chair's duties on its behalf in accordance with Paragraph 6 of Article 10; the same applies in this article) or the whistleblowing contact person in accordance with Articles 12 through 18 and Article 20.

(2) make investigations themselves or establish an investigation committee comprised of outside professionals and investigate the case.

2. If the Auditors consider that the investigations by the chair or the whistleblowing contact person are not adequate, the Auditors may instruct the chair or the whistleblowing contact person to make additional investigations and make investigation themselves, or establish an investigation committee comprised of outside professionals and investigate the case.

3. If the Auditors consider that the investigations by the chair or the whistleblowing contact person are adequate, have made investigations themselves, or have established an investigation committee and investigated the case, the Auditors shall report to the Board of Trustees on the findings of the investigations and other necessary matters. The report must be made to the extent that does not interfere the proper performance of work and the protection of secrets, reputation, privacy, etc. of the person(s) who committed Wrongful Conduct and other persons involved in the case.

4. Notwithstanding Articles 14, 15, 17, 18, and 20, the following shall apply to the Chancellor-Involved Case in addition to the preceding paragraphs.

(1) The reporting to the Chancellor under Article 14 shall not be required.

(2) The rectification measures, recurrence prevention measures, and other necessary measures to be instituted by the Chancellor under Articles 15, 17, 18, and 20 shall be instituted by the chair.

(Exceptional Steps in Case That Whistle is Blown on Trustees or Other Executives)

Article 21-2.

1. In the case that a whistle is blown on a Trustee (who is not the Chancellor), President/Principal, Vice-President /Vice-Principal or otherwise any of them is involved in a reportable case, Paragraphs 1 through 3 of the preceding article shall apply mutatis mutandis.

2. In the case of the preceding paragraph, "the Auditors shall take one of the following respon

ses" in Paragraph 1 of the preceding article shall be read as "the Auditors may take one of the following responses," and "shall report to the Board of Trustees" in Paragraph 3 of the preceding article shall be read as "shall report to the Chancellor and the Board of Trustees."

(Notification)

Article 22.

The Corporation must notify each Whistleblower of the receipt of a Whistleblowing Disclosure, the decision on the acceptance or non-acceptance thereof, the findings of relevant investigations, and the outcome of relevant rectification measures without delay and to the extent that does not interfere the proper performance of work and the protection of secrets, reputation, privacy, etc. of the person(s) who committed Wrongful Conduct and other persons involved in the case.

However, this does not apply to the case of whistleblowing on an anonymous basis or where the relevant Whistleblower(s) cannot be identified.

(Elimination of conflicts of interest)

Article 23.

The whistleblowing contact person, the members of the Whistleblowing Committee, the members of the investigation team, and all others involved in a Whistleblowing Disclosure may not participate in the processing or the discussion and implementation of rectification measures of the Whistleblowing Disclosure with which they are associated.

Chapter 4. Miscellaneous Provisions

(Relationship with Other Regulations)

Article 24.

The regulations listed in the following items shall be applied prior to these regulations unless a whistle is blown on the reportable fact defined in Article 2, paragraph (3) of the Act.

(1) Sophia School Corporation Regulations Concerning Prevention of Harassment

(2) Bylaws for Investigation Procedures for the Unauthorized Use of Research Funds at Sophia University

(3) Bylaws for Investigation Procedures for Misconduct in Research Activities at Sophia University

(4) Eiko Gakuen Junior and Senior High School Regulations Concerning Prevention of Harassment

(5) Rokko Junior and Senior High School Regulations Concerning Prevention of Harassment

(6) Hiroshima Gakuin Junior and Senior High School Regulations Concerning Prevention of Harassment

(7) Sophia Fukuoka Junior and Senior High School Regulations Concerning Prevention of Harassment

(Publicity and Training)

Article 25.

The Corporation shall keep the executives and the Faculty, Staff, and Other Members of the Corporation and the students of the schools established by the Corporation fully informed of the workings of the whistleblowing disclosure response system and the importance of compliance, by methods including active publicity through bulletins, websites, etc., periodical training activities, and information sessions.

(Regular Evaluations and Inspections)

Article 26.

1. The Corporation shall evaluate and inspect the whistleblowing disclosure response system on a regular basis and improve the system as necessary.

2. Necessary matters for the implementation of the evaluation, inspection and improvement under the preceding paragraph shall be decided by the Whistleblowing Committee.

(Retention of Records)

Article 27.

1. The Corporation shall cause the whistleblowing contact person to create a record of responses to Whistleblowing Disclosures and appropriately store the record for 20 years together with the records/materials related to received Whistleblowing Disclosures and the record of their browsing/sharing history.

2. Measures necessary to prevent the leakage of sensitive information shall be taken for the record in the preceding paragraph, such as minimizing the number of persons who may browse/share it and recording its browsing/sharing history.

(Public Notice of Operational Status)

Article 28.

1. The Chancellor shall give public notice inside the Corporation of the number, etc. of Whistleblowing Disclosures reported by the Whistleblowing Committee or the whistleblowing contact person.

2. The public notice under the preceding paragraph shall be given to the extent that does not

interfere the proper performance of work and the protection of secrets, credibility, reputation, privacy, etc. of the persons involved in the relevant case.

(Reporting to Administrative Organs)

Article 29.

Articles 16 (Protection of Whistleblowers), 18 (Prohibition on Searching for Whistleblowers), 19 (Disciplinary Actions and Other Dispositions), and 20 (Follow-Up) shall apply mutatis mutandis to each case that any of the executives and the Faculty, Staff, and Other Members reports to one or more administrative organs (meaning the administrative organs defined in Article 2, paragraph (4) of the Act) with the authority to impose a disposition (meaning an order, revocation, and other acts involving the exercise of public authority; the same applies hereinafter) or make a recommendation, etc. (meaning a recommendation and other acts which are not dispositions) on Wrongful Conduct at the Corporation.

(Miscellaneous provisions)

Article 30.

1. Matters necessary for Whistleblowing Disclosures other than those stipulated in these regulations shall be stipulated by the Whistleblowing Committee.

2. Other clerical work in relation to Whistleblowing Disclosures shall be performed by the Audit Office.

Supplementary provision

These regulations shall become effective on April 1, 2009.

Supplementary Provision

These regulations shall become effective on April 1, 2011.

Supplementary Provision

These regulations shall be revised and become effective on April 1, 2012.

Supplementary Provision

These regulations shall be revised and become effective on April 1, 2014.

Supplementary Provision

These regulations shall be revised and become effective on April 1, 2016.

Supplementary Provision

These regulations shall be revised and become effective on October 1, 2022.

Supplementary Provision

These regulations shall be revised and become effective on November 9, 2022.

Supplementary Provision

These regulations shall be revised and become effective on April 14, 2023.

Note: The English translation is provided for information. The original Japanese version remains the sole official version. If there is any discrepancy between the two versions, the Japanese original should take precedence.

Bylaws for Investigation Procedures for the Unauthorized Use of Research Funds at Sophia University

Enacted April 1, 2015

Amended December 1, 2022

(Purpose)

Article 1

The bylaws herein stipulate the necessary matters pertaining to the procedures for the investigation of alleged unauthorized use of research funds managed by Sophia University (hereinafter the "University").

(Definitions)

Article 2

The terms set forth herein are defined as follows:

(1) "Research Funds" include all funds stipulated in Article 2 (1) of the Sophia University Guidelines for Appropriate Use and Management of Research Funds.

(2) "Unauthorized Use" is the use of research funds that deviate from rules by intention or by gross negligence.

(3) "Faculty or Staff Member(s)" are persons who are engaged in research activities at the University and those who are involved in executing and managing research funds or employees of companies that have business arrangements with the University. (Reporting Unauthorized Use)

Article 3

Faculty or Staff Members who have discovered alleged Unauthorized Use of Research Funds, may report the status of such Unauthorized Use by the researcher who allegedly engaged in Unauthorized Use (hereinafter the "Alleged") by phone, facsimile, email, in writing or in an interview, in principle by identifying the name of the informant.

2 The Audit Office shall receive the report on Unauthorized Use stipulated in the preceding paragraph

3 The Audit Office shall promptly report to the President upon receipt of a report on Unauthorized Use. (Receiving reports on Unauthorized Use and terminating the use of Research Funds)

Article 4

When the Audit Office receives a report pursuant to the preceding paragraph, it shall confirm the rationality of the reported details, judge whether or not an investigation is necessary, and report to the organization that allocates the Research Funds to the University (Allocation Authorities) whether or not said investigation is necessary.

2 The President may, upon receipt of the report, order the termination of the use of research funds by the Alleged, as required.

(Establishment of an Investigation Committee for the Unauthorized Use of Research Funds)

Article 5

The President shall, where he/she has decided that an investigation is necessary, promptly set up an Investigation Committee on the Unauthorized Use of Research Funds (hereinafter, "Investigation Committee") to investigate whether or not there was an incident of Unauthorized Use and details of the Unauthorized Use, the person(s) involved and the degree of involvement, and other facts including the amounts appropriated for Unauthorized Use.

2 The President shall appoint those stipulated below as members of the Investigating Committee, provided they share no direct interests with the Faculty or Staff Member(s) who reported the Unauthorized Use or the Alleged.

(1) A faculty member from a department other than the affiliation (faculty or graduate program) of the Alleged;

(2) One (1) Director;

(3) Several professionals (attorneys-at-law, certified public accountants, etc.); and

(4) Where there are special circumstances, in addition to those named above, several Faculty or Staff Members appointed by the President

3 The Chair of the Investigation Committee shall be assumed by the faculty member appointed pursuant to item (1) in the preceding paragraph.

(Conducting the investigation)

Article 6

The Investigation Committee shall conduct the investigations stipulated in the following items:

(1) Interviews with the Alleged and associated parties;

(2) Collection and analysis of documents and evidence of expenditures;

(3) Interviews with companies to which payments have been made; and collection and analysis of sales slips;

(4) Investigation of consistency between the rules of use of the University and Allocation Authorities; and

(5) Investigation of other matters deemed required by the Investigation Committee.

2 Regardless of the preceding paragraph, the President shall, regarding the investigation, report to and consult with the Fund Allocator regarding the policy, target and method of investigation and shall alter th

e investigation items provided in the preceding paragraph, as required.

3 The President and Chair of the Investigation Committee shall submit or make available for viewing the material associated with the relevant case and provide site visits as required by the Fund Allocator unless there is a justifiable reason not to, such as obstruction of investigation.

(Cooperation in investigations)

Article 7

The Alleged shall cooperate with the Investigation Committee in its investigation.

2 The Alleged shall not make any false statements to the Investigation Committee.

(Reporting on Investigations)

Article 8

The Chair of the Investigation Committee shall complete the investigation, compile an investigation report, and submit it to the President accompanied by associated materials within 110 days of receiving a report on Unauthorized Use. However, if and when it becomes known that the investigation will not be completed before the deadline, an extension may be requested of the President.

2 The Chair of the Investigation Committee shall confirm the items provided below in the report stipulated in the preceding paragraph.

(1) Whether or not the Alleged was engaged in the Unauthorized Use and details of the incident;

(2) Causal factors leading to the Unauthorized Use;

(3) Person(s) involved in the Unauthorized Use and the degree of involvement;

(4) Status of management and audit of other research funds associated with the person(s) involved in the Unauthorized Use;

(5) Amounts appropriated for Unauthorized Use; and

(6) Other items revealed in the investigation.

3 The Chair of the Investigation Committee shall comment on the post-incident recurrence prevention plan to be determined by the President, in the investment report.

4 The Chair of the Investigation Committee shall report to the President in the event a part of the Unauthorized Use has been confirmed to be true as a result of self-confession by the Alleged, even if the investigation is yet to be completed.

5 The Chair of the Investigation Committee shall report on the progress of the investigation or provide an interim report as requested by the President based on a request from the Fund Allocator even if the investigation is yet to be completed.

6 When an investigation report has been submitted by the Chair of the Investigation Committee pursuant to paragraph 1, the President shall review the contents of said report, acknowledge whether or not there was an incident of Unauthorized Use, and inform the Alleged and the informant Faculty and Staff Member(s). The results of the investigation, in principle within ten (10) days. The informant Faculty and Staff Member(s) may not be informed if the informant remains anonymous.

(Objections)

Article 9

The Alleged may submit an objection to the President within ten (10) days of receiving the investigation results pursuant to paragraph 6 of the preceding article.

2 Where an objection has been made pursuant to the preceding paragraph, the President may instruct a re-investigation within ten (10) days as judged appropriate by the President. Where the appeal is associated with an issue of fairness, such as the membership of the Investigation Committee, the President may replace Committee member(s) as judged appropriate by the President.

3 Where an instruction for a re-investigation has been made, the Investigation Committee shall conduct a re-investigation, which shall be completed within thirty (30) days and reported in writing to the President.

4 The President shall assess the contents of the report stipulated in the preceding paragraph and re-acknowledge whether or not there was an incident of Unauthorized Use and inform the Alleged who submitted the objection/

5 If the President decides not to conduct a re-investigation, the President shall notify the Alleged that there will be no re-investigations and the reasons pertaining.

6 The Alleged who has submitted an objection may not make an additional objection against the decisions made pursuant to the preceding two (2) paragraphs

(Reporting to the Fund Allocator)

Article 10

The President shall report the investigation results and the post-incident recurrence prevention plan to the Fund Allocator within ten (10) days of the dates stipulated below.

(1) When no objection has been submitted by the Alleged pursuant to paragraph 1 of the preceding article

(2) When the President has re-acknowledged whether or not there has been an incident of Unauthorized Use pursuant to paragraph 4 of the preceding article.

(3) When the President has decided not to conduct a re-investigation pursuant to paragraph 5 of the preceding article.

2 When reporting on the investigation to the Fund Allocator is not completed within 210 days of receiving the report on Unauthorized Use, the President shall compile an interim report on the progress made

to date and submit it to the Fund Allocator.

3 The President shall, when the Chair of the Investigation Committee has reported pursuant to Article 8, paragraphs 4 and 5, promptly report to the Fund Allocator.

(Announcement of investigation results)

Article 11

The President shall, where Unauthorized Use has been acknowledged, promptly announce the investigation results, including the items provided below, following the report to the Fund Allocator pursuant to Article 10, paragraphs 1 and 3 (and excluding reports pursuant to Article 8, paragraph 5). However, when the President has deemed it reasonable, the name and affiliation of the person(s) involved in the Unauthorized Use may be kept anonymous.

(1) Name and affiliation of the person(s) who were involved in the Unauthorized Use;

(2) Details of the Unauthorized Use;

(3) Specific measures taken before announcement of investigation results;

(4) Name and affiliation of Investigation Committee members;

(5) Method and procedure of investigation; and

(6) Other items deemed required by the President

(Measures taken after report)

Article 12

If the President, as a result of reporting to the Fund Allocator, receives an order from said Fund Allocator to repay the funds associated with the Unauthorized Use, the President shall have the Alleged return the relevant amount

2 If the President, based on the acknowledgements made in the investigation report, decides that a disciplinary measure pursuant to the Sophia School Corporation Rules of Employment needs to be taken against the Alleged, the President shall request the Chancellor in writing to review the disciplinary measure

3 If the President, based on the investigation report, cannot acknowledge any incident of Unauthorized Use, then the President shall notify all persons involved in the investigation and take measures to prevent the occurrence of any disadvantages upon the Alleged.

(Addressing ill-intentioned reports)

Article 13

If the investigation conducted by the Investigation Committee established pursuant to Article 5 reveals that the report was ill-intentioned (intended to harm the alleged or Sophia University), the President may request the Chancellor to take the necessary measures, including disciplinary measures against the Faculty or Staff Member(s) who made the report and criminal charges.

(Application of other provisions for the protection of the informant)

Article 14

In terms of protecting Faculty or Staff member(s) who reported an Unauthorized Use, Article 16 of the Sophia University Whistleblowing Regulations and other relevant provisions shall apply.

(Extension of investigation periods)

Article 15

The President may extend or shorten the durations stipulated in Article 8, paragraph 1 and 6, Article 9, paragraph 2 and 3, and Article 10 paragraph 1, provided they collectively add up to less than 170 days.

(Secretariat)

Article 16

Administrative matters pertaining to investigations and reporting to the Fund Allocator shall be supervised by the Bureau of General Affairs.

2 Departments which possess the information required in the investigation shall cooperate in the administrative matters stipulated in the preceding paragraph.

(Amendment and abolishment of the bylaws)

Article 17

Amendments and abolishment of these Bylaws shall be made in accordance with the procedures predetermined by the Sophia School Corporation.

Supplementary provision

These Bylaws shall become effective as of April 1, 2015.

Supplementary provision

These bylaws shall be amended and become effective as of December 1, 2022.

Note: The English translation is provided for information. The original Japanese version remains the sole official version. If there is any discrepancy between the two versions, the Japanese original should take precedence.

Sophia School Corporation Travel Expense Regulations

Established November 1, 1985

Revised July 1, 1990 July 1, 1991
April 11, 1992 April 1, 2000
April 1, 2005 April 1, 2007
April 1, 2010 April 1, 2011
July 1, 2011 April 1, 2012
April 1, 2013 April 1, 2015
April 1, 2016 April 1, 2017
April 1, 2018 April 1, 2019
April 1, 2020 April 1, 2021
April 1, 2025

Chapter 1 General Provisions

(Purpose)

Article 1

These Regulations set forth the policy for official travel allowances and relocation travel allowances provided to officers, faculty and staff members (hereafter referred to as faculty, staff, etc.) and persons other than faculty and staff members of Sophia School Corporation (excluding parts that used to be Eiko Gakuen, Rokko Gakuin, Hiroshima Gakuin or Taisei Gakuen as of March 31, 2016. Hereafter referred to as the Corporation)

2. These Regulations determine the travel allowances provided to faculty or staff and persons other than faculty or staff unless otherwise specified.

(Category of travel expenses)

Article 2

Allowable categories of travel expenses are domestic travel and overseas travel expenses and relocation travel allowances.

(Calculation of travel expenses)

Article 3

Travel expenses shall be calculated for the most economical and rational route from location of usual work as point of departure. However, calculation may be applied to other routes actually traveled if approved by the Corporation for reasons of university duties or other compelling reasons.

2. If the entire or partial travel expenses are covered by sources outside the Corporation, the Corporation will provide the difference between the amount covered and that calculated by Travel Expense Regulations of the Corporation.

3. The traveler must report immediately and reimburse the travel allowance if the official travel is cancelled due to compelling reasons or there is a difference between the travel expense and the prepaid allowance.

(Absence from work, leave of absence, personal business)

Article 4

If the traveler is absent or takes a leave on days other than holidays, the travel allowance will not be provided during the period.

2. If the traveler stays on or travels during official travel, the travel allowance will not be provided for the period.

(Procedures for official travel)

Article 5

The traveler must follow the prescribed procedures and obtain prior approval from the Corporation regarding the travel purpose, destination, and duration.

2. In the preceding paragraph, if an official travel is made by an individual other than faculty or staff, the person requesting the individual to make the official travel must follow the prescribed procedures and obtain the approval of the Corporation.

(Travel allowance)

Article 6

The travel allowance will be paid upon request made by the traveler following prescribed procedures within two weeks after the day the travel is completed

2. Notwithstanding the provisions of the preceding paragraph, the entire or partial travel expense may be provided prior to departure upon approval of the Corporation if any of the following applies:

(1) Direct payment on invoice is made by the Corporation to the travel agency or accommodations.

(2) The traveler has paid the entire or partial travel expense prior to departure and the high amount of payment requires early reimbursement.

(3) An external individual is requested to make the official travel.

(4) The Corporation gives special approval to proposal by the traveler

Chapter 2 Domestic travel expenses

(Domestic official travel)

Article 7

“Domestic official travel” is a travel made to perform duties by a person sent out to a location of 100km, operating kilometers, or more one way from the public transport station or bus stop nearest to the usual workplace in Japan or a person sent out on travel requiring overnight stays in Japan.

(Domestic travel expenses)

Article 8

Expenses to be paid as domestic travel expenses are transportation costs, accommodation fees, daily allowances and miscellaneous expenses of a faculty or staff etc. assigned on a domestic official travel to perform university

duties.

(Domestic travel transportation costs)

Article 9

Expenses to be paid as domestic travel transportation costs include railway fare, airfare, vehicle fare, and boat fare.

2 Railway fare will be provided according to Appendix 1. However, express or limited express fare will be paid based on following standards:

- (1) Express: 50km or more one way
- (2) Limited express: 50km or more one way
- (3) Shinkansen: 100km or more one way

3 Domestic travel airfare will be paid for the actual costs according to Appendix 1, if approved by the Corporation as the most economical and rational means of transportation considering the total travel expense in view of the contents and schedule of the official travel. The amount of airfare shall not exceed the regular fare for the lowest class on the flight. However, the actual costs will be paid for the next higher class within the range of the regular fare for the lowest class on the flight if approved by the Corporation as necessary.

4. Domestic travel vehicle fare will be paid for the actual costs if approved by the Corporation as necessary including taxi, limousine hire and equivalent means of transportation other than private cars.

5. Domestic travel boat fare will be paid for the actual costs if approved by the Corporation as necessary

(Domestic travel accommodation fees)

Article 10

Domestic travel accommodation fees will be paid as specified in Appendix 1 according to the number of nights stayed during the official travel. However, the payment will be processed as follows if applicable to the items:

- (1) Accommodation fees will not be paid for staying overnight in vehicles, airplanes and boats.
- (2) Accommodation fees will be paid for the actual costs within the scope of regulations for staying at facilities designated or directly managed by the Corporation.
- (3) If the accommodation fees are specified by the host organizer of the workshops or seminars, the said amount shall be paid. However, if included in the participation fees, the accommodation fees will not be paid.
- (4) Accommodation fees will not be paid for staying at home of your own, parents, relatives or friends.

2. Pre-departure overnight stay and post-completion overnight stay are defined as follows:

(1) Pre-departure overnight stay: if the traveler has to stay overnight prior to the first day of official duties. This may be applied if the traveler, counting backward from the start time of official duties, must leave the place of departure, i.e. home or workplace, at 7:00am or earlier to arrive in time for the beginning of the official travel duties.

(2) Post-completion overnight stay: if the traveler has to stay overnight on the last day of the official duties. This may be applied if the traveler, counting from the time of completion of the official duties, will only arrive at place of return, i.e. home or workplace, at 9:00pm or later.

(Domestic Travel Daily allowance)

Article 11

Expenses to be paid as domestic travel daily allowance will cover the incidental expenses incurred during the official travel other than transportation costs, accommodations and miscellaneous expenses approved by the Corporation as necessary and paid for the number of days travelled as specified in Appendix 1.

2 Notwithstanding the preceding paragraph, daily allowance for “days required for moving only” on which official duties are not performed shall be half the specified amount. Such “days required for moving only” mean days of pre-departure overnight stay and the day following the post-completion overnight stay.

(Domestic travel miscellaneous expenses)

Article 12

Domestic travel miscellaneous expenses will be paid for the actual costs if approved by the Corporation as necessary based on the application of the traveler.

(Single-day official travel)

Article 13

Daily allowances and transportation costs will be paid according to Appendix 1 for a destination of 100km or more traveled one way on train.

2 If the destination is less than 100km traveled one way on train, the actual costs of normal fare will be paid. However, if the distance traveled is 50km or more on express or limited express, the traveler may request the payment of the actual costs. In such cases, the procedures specified in Articles 5 and 6 are not required.

(Domestic official travel accompanying senior faculty or staff)

Article 14

The accommodation fees paid for a lower rank person accompanying a senior faculty or staff on domestic official travel will be the amount of the same category as that of the senior if approved by the Corporation as necessary. However, the amount for lower rank will be paid for the daily allowance.

(Official travel to participate in teaching practice etc.)

Article 15

Travel allowance will be paid according to Appendix 2 for official travel for guidance of students participating in teaching practice required to obtain credits for certification courses or for seminar camps.

2. Travel allowance will be paid according to provisions of Article 8 to Article 13 for faculty supervising students on off-campus practical training conducted as part of regular classwork. However, category B or lower of Appendix 1 will be applied and daily allowance will be provided for overseas travel only according to Appendix 4.

(Domestic invitation travel expenses)

Article 16

Invitational travel expenses are costs for inviting researchers residing in Japan including transportation costs, accommodation fees, daily allowances and miscellaneous expenses.

2. Transportation costs for domestic invitation will be paid for the actual costs according to Article 9.

3. Accommodation fees for the invitee of domestic invitation will be paid up to the amount specified in Appendix 1. However, if the invitee pays for the accommodation to be reimbursed later, the actual costs will be paid.

4. Daily allowance for domestic invitation will be paid up to the amount specified in Appendix 1.

5. Miscellaneous expenses for domestic invitation, if approved by the Corporation as necessary, will be paid for the actual costs according to Article 12

Chapter 3 Overseas Travel Expenses

(Overseas official travel)

Article 17

“Overseas official travel” is sending out a person to perform university duties overseas from Japan as starting point.

2. Notwithstanding the provisions of the previous paragraph, the provisions of this chapter shall be applied, if a faculty or staff member residing outside Japan is sent out to perform university duties to a location of 100km, operating kilometers or more one way from the public transport station or bus stop nearest to the usual workplace as starting point or a person is sent out on travel requiring overnight stays.

(Overseas travel expenses)

Article 18

Expenses to be paid as overseas travel expenses are transportation costs, accommodation fees, daily allowance and miscellaneous expenses of a faculty or staff assigned on an overseas official travel to perform university duties

(Overseas travel transportation costs)

Article 19

Expenses to be paid as overseas travel transportation costs are railway fare, air fare, vehicle fare and boat fare.

2. Railway fare, vehicle fare and boat fare will be paid for actual costs if approved by the Corporation as necessary.

3. Airfare will be paid for actual costs as specified in Appendix 3 if approved by the Corporation as necessary.

4. Notwithstanding the provisions of the two preceding paragraphs, transportation costs in Japan for overseas official travel will be paid according to Article 9.

(Overseas travel accommodation fees)

Article 20

Overseas travel accommodation fees will be paid as specified in Appendix 4 according to the number of nights stayed during the official travel. However, the payment will be processed as follows if applicable to the items:

(1) Accommodation fees will not be paid for staying overnight in vehicles, airplanes and boats.

(2) If the accommodation fees are specified by the host organizer of the workshops or seminars, the said amount shall be paid. However, if included in the participation fees, the accommodation fees will not be paid.

(3) Accommodation fees will not be paid for staying at home of your own, parents, relatives or friends.

2. Notwithstanding the provisions of the preceding paragraph, accommodation fees of staying in Japan during an overseas official travel will be paid as specified in Appendix 1.

(Overseas travel daily allowance)

Article 21

Overseas travel daily allowance will cover the incidental expenses incurred during the official travel other than transportation costs, accommodation fees and miscellaneous expenses approved by the Corporation as necessary and paid for the number of days travelled as specified in Appendix 4.

2 Notwithstanding the provisions of the preceding paragraph, overseas travel daily allowance for “days required for moving only” on which official duties are not performed shall be half the specified amount. Such “days required for moving only” are the day prior to departure day and the day following return day.

(Overseas travel miscellaneous expenses)

Article 22

Expenses to be paid as miscellaneous expenses will be paid for the actual costs for vaccination, issuance of visa and other fees upon request of the traveler, if approved by the Corporation as necessary.

(Overseas official travel accompanying senior faculty or staff)

Article 23

The accommodation fees paid for a lower rank person accompanying a senior faculty or staff on overseas official travel will be the amount of the same category as that of the senior if approved by the Corporation as necessary. However, the amount for lower rank will be paid for the daily allowance.

(Invitational travel expenses for visitors from overseas)

Article 24

Expenses to be paid as invitational travel expenses are costs for inviting researchers residing overseas including transportation costs, accommodation fees, daily allowances and miscellaneous expenses.

2 Transportation costs of overseas invitation will be paid according to Article 19.

3. Accommodation fees for the invitee of overseas invitation will be paid as specified in Appendix 1. However, if the invitee pays for the accommodation to be reimbursed later, the actual costs will be paid.

4. Daily allowance for overseas invitation will be paid up to the amount specified in Appendix 1, and up to the number of days from entry to departure from Japan.

5. Miscellaneous expenses for overseas invitation, if approved by the Corporation as necessary, will be paid for the actual costs according to Article 22.

Chapter 4 Relocation travel expenses

(Domestic relocation travel expenses)

Article 25

Expenses to be paid as relocation travel expenses are costs of transportation, accommodation, packing and freight and miscellaneous expenses for a new employee to move from the former post to the Corporation.

2. Transportation costs and accommodation fees will be paid for the actual costs upon request by the employee on arrival at the new post up to the limit specified in Appendix 1. However, the maximum accommodation fees will be up to 7 nights.

3. Transportation costs for accompanying dependents on relocation will be paid as follows depending on the applicable category of the dependents. However, transportation costs for children under age 6 (including pre-school children) will not be paid.

(1) Entire amount of transportation costs specified in Appendix 1 for children aged 12 years or older (who entered junior high school)

(2) Half amount of transportation costs specified in Appendix 1 for children aged 6 or older (who entered elementary school) and less than 12 (before entering junior high school)..

4. Notwithstanding the provisions of the preceding paragraph, transportation costs will be paid as needed for accompanying dependents on relocation if traveling by air and airfare is charged depending on age.

5. Packing and delivery expenses are as follows:

(1) If a new employee must relocate from the current residence at a distance of 60km or more away from the new post and commuting is not feasible, the packing and delivery expenses and insurance fees for household goods will be paid.

(2) If a new employee wishes to transport his books and other educational research equipment from the former post to the Corporation, the delivery expenses and transit insurance fees will be paid.

(3) Packing and delivery expenses will be paid for the actual costs stated on a receipt up to a maximum of 70,000 yen.

6. Miscellaneous expenses will be paid upon request of the relocated employee and approved by the Corporation as necessary.

(Overseas relocation travel expenses)

Article 26

Relocation travel expenses from overseas shall be paid according to Paragraph 1 to Paragraph 4 of the preceding Article. However, the airfare for such relocation shall be paid according to Paragraph 3, Article 19.

2. Packing and delivery expenses are as follows:

(1) If a new employee wishes to transport household goods for relocation, the delivery expenses and transit insurance fees will be paid.

(2) If a new employee wishes to transport his books and other educational research equipment from the former post to the Corporation, the delivery expenses and transit insurance fees will be paid.

(3) Packing and delivery expenses will be paid for the actual costs stated on a receipt up to a maximum of 70,000 yen.

3. Miscellaneous expenses will be paid upon request of the relocated employee and approved by the Corporation as necessary.

Article 27

The official travel expenses and relocation travel expenses of persons on the following list (excluding persons affiliated to Eiko Gakuen Junior/Senior High Schools, Rokko Gakuen Junior/Senior High Schools, Hiroshima Gakuen Junior/Senior High School or Sophia Fukuoka Junior/Senior High Schools) will be paid according to cases of travel expenses of faculty or staff etc.

(1) Persons sent on official travel commissioned with duties of the Corporation.

(2) Other persons in particular sent on official travel required for education/research activities.

(Amendment and abolition)

Article 28

The Regulations may be amended or abolished according to the procedures specified by the Corporation.

(Miscellaneous rules)

Article 29

In addition to what is provided for in the Regulations, other necessary matters to carry out the provisions of the Regulations will be specified separately.

Supplementary Provisions

1. These Regulations shall come into force on November 1, 1985.

2. Sophia School Corporation Travel Expense Regulations established on April 1, 1970, shall be abolished.

Supplementary Provisions

These Regulations shall be revised and come into force on July 1, 1990.

Supplementary Provisions

These Regulations shall be revised and come into force on July 1, 1991.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 1992.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2000.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2005.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2007.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2010.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2011.

Supplementary Provisions

These Regulations shall be revised and come into force on July 1, 2011.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2012.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2013.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2015.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2016.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2017.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2018.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2019.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2020.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2021.

Supplementary Provisions

These Regulations shall be revised and come into force on April 1, 2025.

Appendix 1

(Unit: yen)

Applicable Category	Railway fare	Airfare	Accommodation fees	Daily allowance
A	Green car fare (first class)	Airfare for lowest seat type	15,000	5,000
B	Ordinary fare	Airfare for lowest seat type	13,100	4,000
C	Ordinary fare	Airfare for lowest seat type	13,100	3,000
D	Ordinary fare	Airfare for lowest seat type	13,100	0

(NB) Applicable Categories

A	(Faculty/staff etc with positions of) Officials , Councillors , President, Vice-President, President of Sophia University Junior College Division, Dean of Faculty, Dean of Graduate School, Director of Sophia Research Organization, Assistant Councillor ,Director
B	Faculty/staff members other than those applicable to Category A and Special Researcher, Research Assistant, JSPS Special Research Fellow, persons other than faculty/staff members
C	Sophia Graduate/Undergraduate students enrolled in Doctoral Program sent specially on official travel required for education/research activities
D	Sophia Graduate/Undergraduate students sent specially on official travel required for education/research activities and those not applicable to Category C
※	On Appendix 1, faculty members assigned on official travel as head of the administrative organization, Category A will be applied to Deputy Director and Head Librarian.
Remarks 1	The amounts shown on the above list are the maximum limits.
2	If the purpose of the official travel is individual education/research activities, Category A will not be applied.
3	For airfare classes, higher classes than the above may be used if the Corporation approves as necessary.

Appendix 2

(Unit: yen)

	Railway fare	Accommodation fees	Daily allowance	Remarks
Teaching practice	According to Appendix 1	According to Appendix 1	2,000	
Seminar camp	According to Appendix 1	According to Appendix 1	According to Appendix 1	Limited to once a year, 3 days and 2 nights trip

(NB)

Accommodation fees will be paid for the actual costs within the range of the specified amount if staying at facilities designated or directly managed by the Corporation.

Appendix 3

Applicable Category	Flights with three or more classes	Flights with two classes	One class flight
A	Fare of the second highest class	Fare of the higher class	Applicable fare
B	Fare of the lowest class	Fare of the lower class	Applicable fare
C	Fare of the lowest class	Fare of the lower class	Applicable fare
D	Fare of the lowest class	Fare of the lower class	Applicable fare

(NB1) The applicable category will be according to the NB annotation of Appendix 1

(NB2) Classes higher than the above may be used if the Corporation approves as necessary.

Appendix 4

(Unit: yen)

Applicable Category	Accommodation fees		Daily allowance	
	Designated cities	Other than designated cities	Designated cities	Other than designated cities
A	25,700	21,500	8,300	7,000
B	22,500	18,800	7,200	6,200
C	22,500	18,800	5,300	4,400
D	22,500	18,800	0	0

(NB1) The applicable category will be according to the NB annotation of Appendix 1

Remarks 1	The amounts shown on the above list are the maximum limits.
2	If the purpose of the official travel is individual education/research activities, Category A will not be applied.
3	If the travel in one day crosses areas with different amount of accommodation fees and daily allowances, the category with the highest amount for the destination will be applied.
4	The daily allowances for overnight stays in trains, vehicles, boats or airplanes in travel by rail, vehicles, boats or air, the amount for areas other than designated cities will be applied.
5	The designated cities are as follows:
	Designated cities: Singapore, Los Angeles, New York, San Francisco, Washington, Geneva, London, Moscow, Paris, Abu Dhabi, Jeddah, Kuwait, Riyadh, and Abidjan

Note: The English translation is provided for information. The original Japanese version remains the sole official version. If there is any discrepancy between the two versions, the Japanese original should take precedence.

Sophia University Administrative Guidelines for Grants - in - Aid for Scientific Research(KAKENHI)

Enacted: April 1, 2007

Revised: October 1, 2007, April 1, 2008

April 1, 2010, April 1, 2011

July 1, 2011, April 1, 2012

April 1, 2017, April 1, 2018

April 1, 2019, April 1, 2020

April 1, 2021, December 1, 2022

April 1, 2023, April 1, 2024

Chapter 1 General Provisions

(Purpose)

Article 1 These guidelines have been established to ensure proper administrative handling of Grants - in - Aid for Scientific Research (hereinafter referred to as KAKENHI) under the jurisdiction of Ministry of Education, Culture, Sports, Science and Technology (MEXT) and the Japan Society for the Promotion of Science (hereinafter referred to as JSPS) within Sophia University (hereinafter referred to as this university) in accordance with the provisions of the Regulations for Handling Grants-in-Aid for Scientific Research (Ministry of Education Notification No. 110, March 30, 1965), Guidelines for Handling the Japan Society for the Promotion of Science Grants-in-Aid for Scientific Research (Subsidy for Research Grants) (Regulation No. 17, October 7, 2003), Guidelines for Handling the Japan Society for the Promotion of Science Grants-in-Aid for Scientific Research (Academic Research Grant Fund) (Regulation No. 19, April 28, 2011), usage rules created by MEXT and JSPS (Administrative work required of each institution regarding use of KAKENHI, Supplementary conditions, Grant conditions), and in other related laws and regulations, Guidelines for the proper use and management of Sophia University research funds, and the provisions of these guidelines.

(Types of KAKENHI)

Article 2 KAKENHI are classified into two types: Scientific research subsidies (hereinafter referred to as Subsidy) and Scientific research funds (hereinafter referred to as Funds).

(Definitions)

Article 3 A researcher is a person who participates in a research plan as part of a research organization that carries out subsidized research projects (refers to projects subject to KAKENHI grants), and researchers are classified as follows. These categories and responsibilities are as stipulated by the provisions of KAKENHI and other regulations.

(1) Principal investigator

(2) Co-investigator

(3) Research collaborator

2 Direct KAKENHI expenses refer to expenses directly required to perform subsidized projects (refers to projects subject to KAKENHI grants) and expenses required to compile the research results, while indirect expenses refer to expenses required for matters such as management of research organizations associated with carrying out the subsidized project.

3 Indirect expenses are handled in accordance with the Guidelines for Handling Indirect Expenses for Research Grants Entrusted with Accounting.

(Eligible applicants)

Article 4 Eligible applicants are the following persons affiliated with this university and JSPS research fellows with this university as the institution where they are engaged in research:

(1) Full-time faculty members

(2) Full-time contract faculty members

(3) Special contract professors

(4) Specially-appointed faculty members

(5) Research fellows

(6) Project post-doctorate fellows

(7) Other faculty members whose status is equivalent to those listed in the previous 6 items

2 Part-time contract faculty members, visiting faculty members, and visiting researchers are not eligible to apply for KAKENHI.

3 Applicants who have been especially approved by the university president after completing the prescribed procedures may be eligible to apply, notwithstanding the provisions of the two previous paragraphs. The prescribed procedures are stipulated separately.

(Administrative work performed by this university)

Article 5 This university shall carry out the administrative work stipulated from the following paragraph through to Paragraph 5 for KAKENHI granted to researchers.

2 The university president shall serve as the chief administrative officer as the person who oversees the entire organization and has the ultimate responsibility for operation and management.

3 The vice president for academic research shall serve as the general manager as the person who has substantial responsibility and authority for the operation and management of the entire organization, assisting the chief administrative officer.

4 Based on the division of administrative duties in the Sophia School Corporation, the secretariat will handle and manage KAKENHI (direct and indirect expenses) as follows, and the director of the Audit Office and the directors of each bureau will serve as the managers of each bureau.

(1) Matters relating to internal audits and the internal reporting point of contact fall under the jurisdiction of

the Audit Office.

(2) Matters relating to employment, compensation, travel expenses, etc. fall under the jurisdiction of the Personnel Bureau.

(3) Matters relating to accounting and cash receipts fall under the jurisdiction of the Finance Bureau.

(4) Matters relating to procurement, management, and acceptance inspection of facilities and equipment, etc. apart from books fall under the jurisdiction of Office of Environment and Facility Management, Bureau of General Affairs. (5) General affairs such as the compilation and submission of KAKENHI application documents, grant applications, performance reports, receipt of donated books, holding briefing sessions and workshops, dissemination of misconduct prevention plans, and consultation point of contact desks fall under the jurisdiction of the Academic Information Bureau.

5 Donations will be accepted from researchers for any items such as equipment or books purchased by the researcher with direct expenses, and if the researcher becomes affiliated with another research organization, these items will be returned to the researcher upon request.

Chapter 2 Management of KAKENHI

(Management of KAKENHI)

Article 6 KAKENHI will be deposited into a bank account created by the School and managed.

2 If any eligible applicants stipulated in Article 4 become co-investigators and are allocated KAKENHI, the funds will be deposited into a bank account created by the School and managed.

(Starting use of direct expenses)

Article 7 The principal investigator and co-investigators may start research immediately as of the unofficial notification date of the newly received KAKENHI and establish the required agreements and other matters.

2 The principal investigator and co-investigators may start research and establish the required agreements and other matters for ongoing KAKENHI from April 1 of the relevant financial year based on the respective KAKENHI.

(Reimbursement of direct expenses by the university)

Article 8 The university may pay in advance for direct expenses after going through the prescribed procedures, if payment is required before receipt of direct expenses, and after that time it is possible to start research based on the previous article.

2 After receipt of KAKENHI, the university must promptly settle advance payments based on the previous paragraph.

(Deadline for expenditures)

Article 9 Generally, delivery of goods and provision of services should be completed by the end of February to complete expenditure by the end of March of the financial year the KAKENHI (Subsidy) was received.

2 Generally, delivery of goods and provision of services should be completed by the end of February of the financial year corresponding to the end of the subsidized project period for KAKENHI (Funds).

3 Generally, purchase of items that require purchasing procedures, such as equipment, supplies, and other items, must be completed by the deadline stipulated by the university.

(Managing income and expenditure by expense item for direct expenses)

Article 10 Income and expenditure of direct expenses shall be managed for each expense item (goods expenses, travel expenses, personnel expenses/compensation, other), using a separately stipulated Balance Sheet. The classification content shall be as stipulated by MEXT and JSPS.

2 Equipment expenses are categorized into facility and equipment expenses and consumables expenses. Items applicable as facility and equipment expenses are fixtures and supplies specified in the Sophia School Corporation Purchasing Procedures, while the consumables are those items listed in the attached table of the same procedures and the books and journals specified in Article 18, Paragraph 2 of this guideline.

3 The classification content of each expense item other than those in the previous paragraph shall be as stipulated by MEXT and JSPS.

(Change in breakdown of usage)

Article 11 If it becomes necessary to change each expense item when using direct expenses, the principal investigator may change up to 50% of the total amount of the allocated direct expenses (up to JPY3 million if the amount is JPY3 million yen or less).

2 If the amount of each expense item to be changed exceeds the limit stipulated in the previous paragraph, the principal investigator must apply for and obtain approval by submitting an Application for Approval of Changes to Breakdown of Direct Expenses, in accordance with prescribed procedures stipulated by JSPS.

(Restrictions on use of direct expenses)

Article 12 Direct expenses may not be used for the following purposes:

(1) Expenses related to facilities, such as buildings (excluding minor installation costs for goods purchased with direct expenses)

(2) Disposal expenses for accidents and disasters that occurred during the subsidized project

(3) Personnel expenses/compensation for the principal investigator or co-investigators

(4) Expenses for which it is more suitable to use indirect expenses

(5) Other expenses with no direct connection to the research project funded by KAKENHI

(Restrictions on aggregated use)

Article 13 KAKENHI may not be used together with other expenses, apart from the following cases:

(1) When making a single business trip that combines business related to the subsidized project with other business, or when purchasing one item, and using direct expenses after clarifying the usage category between direct and other expenses

(2) When expenses other than KAKENHI are used for subsidized projects in addition to direct expenses (excluding expenses with restrictions on the use of such expenses, such as contracted project expenses, private u

niversity subsidies, and indirect expenses)

(3) Cases when using system expenses that can be used to purchase equipment used jointly in multiple projects (hereinafter referred to as shared equipment) in addition to direct expenses and used as purchase expenses for the shared equipment

(4) When adding other KAKENHI (scientific research subsidies and scientific research funds) to the direct expenses and using as expenses required to carry out each subsidized project

2 When using the expenses as purchasing expenses for equipment or other items, as described in Item 2 of the previous paragraph, the handling of the equipment must be decided in advance so that implementation of the subsidized project is not impeded if the researcher changes their affiliated research organization.

3 The combined use stipulated in Paragraph 1, Item 3 is limited to use within the same research organization. In these cases, the joint purchasers must discuss and clarify in advance the amount to be paid by each project, the rationale for the calculation, and how the situation should be handled if a joint purchaser transfers to another organization.

4 The combined use stipulated in Paragraph 1, Item 4 is limited to use within the same organization. Furthermore, when expenses are used as purchasing expenses for equipment, etc., the joint purchasers must discuss and clarify in advance the amount to be paid by each project, the rationale for the calculation, and how the situation should be handled if a joint purchaser transfers to another organization.

(Expenditure slip for KAKENHI)

Article 14 When the principal investigator and co-investigators who are allocated the contributions spend the KAKENHI, they are to create the prescribed dedicated slip (Application for Expenditure of KAKENHI), attach documentary evidence that forms the rationale of the expenditure, and submit these documents to the competent bureau.

(Expenditure of KAKENHI)

Article 15 Expenditure of KAKENHI shall be made by bank transfer, and payment by postal transfer is generally not permitted. If the university regards it necessary, expenditure may also be made in cash or by overseas remittance.

(Use of credit cards)

Article 16 Credit cards may be used when necessary, such as expenditures made during overseas business trips and for internet transactions.

(Purchase of Goods, Contract Procedures)

Article 17 When purchasing goods where one item exceeds JPY5 million, a contract will be concluded after going through an approval decision process. For items exceeding JPY10 million, a contract will be concluded after deliberation by the Higher Education Executive Committee.

2 The regulations of the previous paragraph shall apply mutatis mutandis to the use of direct expenses for matters other than purchase of goods/contracts, including procurement of printed matter.

(Purchase of equipment)

Article 18 Purchase of equipment other than books and journals shall follow the provisions of the Sophia School Corporation Purchasing Procedures.

2 Purchase of books and journals that are purchased as equipment shall follow the provisions of the Sophia School Corporation Book Collection Management Regulations.

(Donation of equipment)

Article 19 In the event that the purchase and prompt donation of goods as stipulated in the preceding paragraph would interfere with research, the donation may be postponed by following the prescribed procedures set forth by the JSPS.

(Return of equipment)

Article 20 If researchers who donated equipment become affiliated with another research organization, and wish to continue to use the equipment in the other research organization, the researcher must implement procedures for removal of the equipment.

(Purchase of consumables)

Article 21 Consumables that correspond to items listed in the Attached Table of Sophia School Corporation Purchasing Procedures must be purchased in accordance with the respective procedures.

2 When books, journals, or other consumables are purchased in advance, and the delivery note cannot be collected, state the name of the book or name of the item on a separate sheet (no set format).

(Inspection of delivered goods)

Article 22 All purchased goods must be inspected at the inspection station at delivery, in accordance with the separately stipulated procedures.

(Expenditure of travel expenses)

Article 23 Expenditure of travel expenses is to follow the provisions of Sophia School Corporation Travel Expenses Regulations.

(Remuneration)

Article 24 Remuneration and Compensation fee may be paid to persons who cooperate in research (tasks such as translation/editing manuscripts, providing expertise, etc.).

2 The Remuneration unit price and other required matters shall be in accordance with the provisions of the Sophia School Corporation Guidelines for Handling Compensation.

3 When requesting work associated with Remuneration, the content of the work must always be explained to the person in question, and they are to perform the work after they have provided consent particularly for undergraduate and graduate students, requests should only be made after checking that the work time does not overlap with the student's class time.

4 Documentary evidence to prove that the work has been performed (such as lecture materials) is to be sub

mitted to competent bureau when paying compensation. In this case, when Remuneration is paid for deliverables, the delivered items must undergo inspection as stipulated in Article 22.

5 Processing of withholding tax for compensation is to be conducted through the competent bureau.
(Education and Research Part-time Work)

Article 25 In employing research collaborators, the University shall be the party to any employment contract with Education and Research Part-time work, and payment of salaries and other benefits shall be paid from the KAKENHI funds.

2 When working in such as a laboratory for a certain period of time to organize materials and so on, a designated attendance list should be prepared, and both researchers and workers should check the contents thoroughly.

3 When paying such as salaries to Education and Research Part-time Worker, such as the Principal Investigator must submit documents (attendance sheets and so on) certifying the fact that the work was performed to the competent department.

4 Such as payment of salaries to Education and Research Part-time Worker cannot be paid in advance by such as the Principal Investigator.

(Other expenditures)

Article 26 Procurement of printed matter shall comply with the provisions of Sophia School Corporation Guidelines for Handling Procurement of Printed Matter and also comply with the provisions of Article 17 of these Guidelines.

2 Attach the prescribed minutes that provide detailed information on meeting expenses (venue rental fees, meal costs (excluding expenses related to venues where alcohol is served), tea costs, etc.), including the date, venue, names and number of attendees, and content of the meeting.

3 Notwithstanding the provisions of the preceding paragraph, expenses may be covered for meals, excluding alcoholic beverages, at receptions associated with symposiums and other events that are open to the public and target people other than the members of the research organization of the KAKENHI research project in question.

4 Attach the Transportation Expenses Reimbursement Application form (designated form) for transportation expenses that are not handled as travel expenses stipulated in Article 23.

5 Regarding communication expenses, you can only pay for expenses such as purchasing a SIM card and renting a Wi-Fi router when they are for a business trip.

6 The purpose of use is to be clarified when purchasing securities such as stamps, and shipping charges such as postage and courier services must also be clarified.

7 The cost of purchasing souvenirs when visiting researchers will not be covered.

8 The actual cost of car fares such as taxis, limousine taxis, and rental cars can only be covered when the use of these cars is required directly for conducting research.

9 If personnel are dispatched from a temporary staffing agency, the related expenses may also be covered.

Chapter 3 Procedures related to KAKENHI

(Administrative work related to applications, grant applications, payment requests, and other consultations)

Article 27 The secretariat will perform the following procedures for applications and grant applications:

(1) Disseminate the content of application guidelines

(2) Compile the application documents and submit to MEXT and JSPS

(3) Receive notifications of provisional grants from JSPS and notify the principal investigator

(4) Compile grant application documents and submit to JSPS

(5) Receive notifications of grant decisions from JSPS and communicate the decisions to the principal investigator

(6) Receive subsidies and grants sent from JSPS

(7) Compile payment request (including advance payment request) documents for KAKENHI (Funds) and submit to JSPS

(8) Act as a point of contact on a daily basis for researchers making inquiries about the conditions for use of KAKENHI

(Usage rules)

Article 28 The various procedures for KAKENHI are as stipulated in the provisions of the usage rules created by JSPS regarding various procedures for KAKENHI (Administrative work required of each institution regarding use of KAKENHI, Supplementary conditions, Grant conditions).

Chapter 4 Ensuring proper use

(Implementation of research ethics education and compliance education)

Article 29 The university must provide Research ethics education and compliance education based on the Guidelines for the Prevention of Misconduct in Research Activities at Sophia University and the Guidelines for Proper Use and Management of Sophia University Research Funds.

(Ensuring impartiality in research activities)

Article 30 Researchers may not engage in misconduct during research activities funded by KAKENHI (refers to fabrication, falsification, and/or plagiarism of data and research results presented in published research results), nor may they engage in illicit use of KAKENHI or become involved in such acts.

2 The principal investigator must declare that they will comply with the Supplementary conditions stipulated by JSPS and they will not engage in misconduct.

(Internal audit)

Article 31 The university must conduct internal audits on subsidized projects selected depending on the actual situation each year and report the implementation status and results of the audit to MEXT when applying for

or KAKENHI each financial year.

2 Part of the audit implemented as set forth in the previous paragraph will go beyond examination of documents and will include confirmation of the facts, including the actual usage status of KAKENHI and delivery status.

(Point of contact for reports and complaints)

Article 32 Reports and complaints of misconduct and illicit use stipulated in Article 30, Paragraph 1 of these Guidelines are received by the Audit Office.

(Investigation of misconduct)

Article 33 If the Audit Office receives the reports and complaints of misconduct and illicit use stipulated in Article 30, Paragraph 1 of these Guidelines, the office will conduct investigations in accordance with the Internal Regulations on Procedures for Investigating Research Activity Misconduct at Sophia University for misconduct during research activities funded by KAKENHI and in accordance with the Internal Regulations on Procedures for Investigating Illicit Use of Research Funds at Sophia University for illicit use of KAKENHI.

(Compliance with bioethics, safety measures, etc.)

Article 34 When the research conducted in subsidized projects requires social consensus, or is research that requires initiatives for bioethics and safety measures, the university must notify the relevant ministries and agencies, such as MEXT, pursuant to the provisions of related laws and regulations.

(Organization and storage of related documents)

Article 35 The secretariat must organize the related documents listed below and must store these documents for 5 years after the end of the subsidized project period.

(1) Copies of documents submitted to MEXT and JSPS

(2) Documents sent from MEXT and JSPS

(3) Documents related to use of KAKENHI

a) Direct expenses

A) Balance sheet

B) Savings account passbook, remittance records, etc.

C) Documents proving the direct expenses were used appropriately

(Receipts, quotations, delivery notes, invoices, contracts, documents related to procurement and management of equipment, statement of accounts for business trips, documents relating to Remuneration, minutes of meetings, attendance records, etc.)

b) Indirect expenses

A) Documents proving the indirect expenses were used appropriately

B) Documents recording transfer of indirect expenses from each principal investigator and co-investigator

C) Documents recording the return of indirect expenses to each principal investigator and co-investigator

Chapter 5 Miscellaneous provisions

(Applicable mutatis mutandis)

Article 36 The provisions of the Sophia School Corporation Accounting Regulations and other internal regulations shall apply mutatis mutandis to any other matters not stipulated in the Handling Guidelines.

2 The provisions of these Guidelines may be applied mutatis mutandis to the handling of administrative work associated with external funding, including scientific research subsidies from other ministries and agencies and externally contracted research and external joint scientific research, unless otherwise stipulated in separate regulations.

3 The required detailed regulations may be established for operation of these handling guidelines.

(Revision or abolishment)

Article 37 Revision or abolishment of these Guidelines shall be in accordance with the procedures stipulated by the School.

Supplementary Provisions

These guidelines shall be enforced from April 1, 2007.

Supplementary Provisions

These guidelines shall be revised and enforced from October 10, 2007.

Supplementary Provisions

These guidelines shall be revised and enforced from April 1, 2008.

Supplementary Provisions

These guidelines shall be revised and enforced from April 1, 2010.

Supplementary Provisions

These guidelines shall be revised and enforced from April 1, 2011. However, the provisions of Article 5, Paragraph 4, Items 4 and 6, and Article 42, shall be revised and enforced from July 1, 2011.

Supplementary Provisions

These guidelines shall be revised and enforced from April 1, 2012.

Supplementary Provisions

These guidelines shall be revised and enforced from April 1, 2017.

Supplementary Provisions

These guidelines shall be revised and enforced from April 1, 2018.

Supplementary Provisions

These guidelines shall be revised and enforced from April 1, 2019.

Supplementary Provisions

These guidelines shall be revised and enforced from April 1, 2020.

Supplementary Provisions

These guidelines shall be revised and enforced from April 1, 2021.

Supplementary Provisions

These guidelines shall be revised and enforced from December 1, 2022.

Supplementary Provisions

These guidelines shall be revised and enforced from April 1, 2023.

Supplementary Provisions

These guidelines shall be revised and enforced from April 1, 2024.