

# **2022 Guidebook for Budget Execution**

April 1, 2022 (Third edition)

Sophia School Corporation

# 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” on page 5 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.

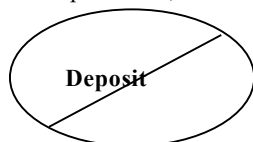
### ◆ Prohibition of fraudulent acts and unauthorized use

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 p. 95

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).

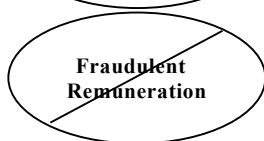
In particular, the following three cases are prohibited:



**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 Capital

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 Capital without delay.

Please refer to “IV Research Funds” (p. 91) for more information on efforts to prevent unauthorized use of research funds

## Table of contents

[List of University Contacts for Inquiries].....	5
I. Revisions for 2022 .....	6
II. Common Rules.....	1 1
1. Documents flow.....	1 2
2. Quick reference table of required documents .....	1 3
3. Budget execution method.....	1 9
3-1 Fiscal year .....	1 9
3-2 Budget unit manager.....	2 0
3-3 Budget execution authority .....	2 0
3-4 Issuing of vouchers and accounting system .....	2 2
3-5 Budget transfer and budget diversion.....	2 2
3-6 Payment date and deadline for accepting vouchers.....	2 4
3-7 Account titles.....	2 8
3-8 Remarks column .....	3 0
3-9 Evidence documents .....	3 0
3-10 Consumption tax .....	3 7
4. List of University Application Documents.....	3 8
4-1 Paper-based documents .....	3 8
4-2 Electronic-based documents .....	3 8
III. Individual rules .....	3 9
1. Purchase of goods (consumables, supplies, and equipment/fixtures) .....	4 0
1-1 Types and definitions of accounts related to the purchase of goods.....	4 0
1-2 Procedure flow.....	4 1
1-3 Points to keep in mind regarding inspections .....	4 7
1-4 Other points to keep in mind.....	4 9
2. Travel expenses .....	5 0
2-1 Scope of travel expenses.....	5 0
2-2 Reimbursement for Transportation Expenses .....	5 0
2-3 From the Official Trip Application to receiving the Travel Allowance.....	5 0
2-4 Amount of travel expenses .....	5 4
2-5 Points to keep in mind for each expense.....	5 4
2-6 Overseas travel insurance.....	5 7
2-7 Cancellation/change of official trip.....	5 7
2-8 Prohibiting travelers from paying advances of travel expenses to each other.....	5 7
2-9 Travel expenses when the period of stay extends over more than one fiscal year.....	5 8
2-10 Travel and transportation expenses associated with remuneration .....	5 9
Travel Expense related FAQ (Frequently Asked Questions) .....	6 3
3. Remuneration .....	6 7
3-1 Types of remuneration .....	6 7
3-2 Remuneration for part-time work .....	6 8
3-3 Contractual remuneration .....	7 2
3-4 Handling of non-cash remuneration .....	7 7
3-5 Unit price application *Only for administrative departments .....	7 8
Remuneration-related FAQ (Frequently Asked Questions) .....	7 9
4. Expenses related to food and beverages .....	8 0
5. Overseas remittance.....	8 1
5-1 Types of overseas remittances and points to keep in mind.....	8 1
5-2 Yen conversion rate for foreign currency transactions .....	8 3
5-3 Remittance fees .....	8 3
6. Others .....	8 8
6-1 Postal charges when using the mailroom .....	8 8

6-2	Suspense payments .....	8 8
6-3	Expenses related to condolences.....	8 8
6-4	Lease transactions .....	8 9
IV	Research Funds.....	9 1
1.	Efforts to prevent misuse of research funds.....	9 2
1-1	Prevention plan against unauthorized use of Sophia University public research funds	9 2
1-2	System for the appropriate management of research funds .....	9 4
1-3	Consultations on research funds and whistleblowing regarding unauthorized use of research funds .....	9 4
1-4	Prohibitions concerning the use of research funds .....	9 5
2.	Types of research funds.....	9 6
2-1	Research funds, etc. based on the University budget.....	9 6
2-2	Research funds granted by external sources (main funds handled by the University in 2021) .....	9 7
2-3	Individual Education/Research Allowance .....	9 9
2-4	Academic Conference Research Travel Expense.....	1 0 1
2-5	Grants-in-aid for Scientific Research (KAKENHI).....	1 0 3
3.	Scope of use of research funds .....	1 0 5
3-1	Principles for using research funds .....	1 0 5
3-2	Expenses that can be paid from research funds (main expenses).....	1 0 5
3-3	Expenses that cannot be paid from research funds.....	1 0 5
3-4	Special measures for cases extending over into the next fiscal years.....	1 0 6
	FAQ (Frequently Asked Questions) on the Use of Research Funds .....	1 0 7
4.	Combined use by multiple research funds.....	1 1 0
4-1	General principles .....	1 1 0
4-2	Exceptions.....	1 1 0
4-3	Attachment of evidence documents.....	1 1 1
4-4	Examples of combined use of travel expenses.....	1 1 1
5.	Other important points regarding research activities .....	1 1 3
5-1	Data input and updates on researchmap .....	1 1 3
5-2	Procedures for intellectual property and patents.....	1 1 3
5-3	Reviews of Conflicts of Interest.....	1 1 3
5-4	Ethical examination on “Research Involving Human Subjects” .....	1 1 3
5-5	Research Fellows of Japan Society for the Promotion of Science.....	1 1 4
V	Main relevant regulations and guidelines of the University.....	1 1 5

## [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	Official trip procedures/travel expenses	Office of Personnel Services and Benefits (Travel expenses)	4270 ryohi_jinji-co@sophia.ac.jp	Monday to Friday from 9:00 a.m. to 5:00 p.m.	Building 13, 5th floor
2	Compensation fees (remuneration for part-time work and employment for part-time education and research work)	Office of Personnel Services and Benefits (Remuneration for part-time work)	4272 hojoshajinji@ml.sophia.ac.jp		
3	Contract remuneration	Office of Personnel Services and Benefits (Contractual remuneration)	4272 ukeoi_syakin@ml.sophia.ac.jp		
4	Personnel expenses (including direct employment through external funds)	Office of Personnel Services and Benefits (Personnel expenses)	3193 kyuyo_jinji@ml.sophia.ac.jp		
5	Goods procurement request (purchase), removal/donation	Office of Property (Procurement)	3141 bihinkanzai-co@sophia.ac.jp	Monday to Friday from 9:00 a.m. to 5:00 p.m.	Building 2, 1st floor
6	Goods procurement request (lease)	Office of Property (Leasing)	4078	Monday to Friday from 9:00 a.m. to 5:00 p.m.	Building 4, 1st floor
7	Item inspection	Office of Property (Item inspection)	4078 kenpin_kanzai-co@sophia.ac.jp	Monday to Friday from 9:00 a.m. to 5:00 p.m. [Service hours of the acceptance inspection station] (Note) Monday to Friday from 9:30 a.m. to 4:45 p.m.	Building 4, 1st floor
8	Acceptance inspection	Office of Property(Acceptance inspection)	3156	Monday to Friday from 9:00 a.m. to 5:00 p.m.	Building 4, 1st floor
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)] kakenhi-co@sophia.ac.jp [Others] grant-co@sophia.ac.jp	Monday to Friday from 9:00 a.m. to 5:00 p.m.	Building 13, 4th floor
10	Revenue/expenditure (till money, overseas remittance, exchange rate, etc.)	Office of Capital	3186 shikin_common@ml.sophia.ac.jp	[Service hours for till money] (Note) 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 and KAKENHI Pro)	Office of Accounting	3182 keiri@ml.sophia.ac.jp	Monday to Friday from 9:00 a.m. to 5:00 p.m.	Building 13, 4th floor

Note: Any temporary changes in service hours will be announced on the “Sophia Bulletin Board.”

# I . Revisions for 2022

## [General]

No.	Category	Revision	
1	Elimination of paper-based booklet preparation	To go paperless, this guidebook is distributed only in PDF format.	
2	Change in goods purchase requests (p. 43) *Revisions for 2021	To improve operational efficiency, we have changed the method of requesting the purchase of goods as follows. * This content is part of the revisions for 2021, and we are informing you again to ensure a thorough understanding of this revision.	
		After the revision	Before the revision
		Dr. Budget drafts the procurement request and submits it to Office of Property * For Grants-in-aid for Scientific Research, please use the “Request for Purchase of Goods” (Forms A to D) as before	Please use the “Request for Purchase of Goods” (Forms A to D)

## [Revenue/expenditure]

No.	Category	Revision	
1	Changing the execution category name (p. 27)	<ul style="list-style-type: none"> <li>The execution category name will be changed from “payment at the post office counter” to “payment by post office payment slip.”</li> </ul> As a general rule, payments for post office payment slips are made through Japan Post Direct, and payments at the post office counter will not be made in order to eliminate the risks associated with transporting cash.	
2	Overseas remittances (p. 81)	<ul style="list-style-type: none"> <li>Please fill out the “Overseas Remittance Payment - Remittance Details Notification Sheet” (designated form) and attach it to the voucher with a clip. (Please attach the data of “Overseas Remittance Payment - Remittance Details Notification Sheet.doc” you created using the attachment function on the input screen of Dr. Budget.)</li> <li>From September 1, 2021, for remittances to the United States, Canada, and Central and South America, please provide the full name and full address (“P.O. Box”, “Postal Box”, and “P.O.” are not acceptable) in “Payee Name and Address.” Please note that incomplete payee names and addresses may delay the arrival of payments.</li> </ul>	
3	Check deposits from foreign countries are no longer accepted	The correspondent bank has suspended the handling of checks from foreign countries (both foreign currencies and Japanese yen) because “these are transactions where it is difficult to obtain accurate information on the issuer, and there are also measures related to counterfeit/alteration risks and compliance with related laws and regulations.” Because of this, we cannot accept check deposits. Please request the vendor to “pay by overseas remittance instead of check.”	

## [Evidence]

No.	Category	Revision				
1	Review of evidence documents for over-the-counter purchases (p. 30) *Revisions for 2021	<p>In the past, handwritten receipts and printed receipts issued by cash registers were both used as evidence for over-the-counter purchases. However, since the purchase details and consumption tax are often omitted in the case of handwritten receipts, we have decided that, starting from 2021, the rule is that handwritten receipts will be accepted only when printed receipts cannot be issued.</p> <p>* This content is part of the revisions for 2021, and we are informing you again to ensure a thorough understanding of this revision.</p> <table border="1"> <thead> <tr> <th>After the revision</th> <th>Before the revision</th> </tr> </thead> <tbody> <tr> <td>Principle: Printed receipt issued by the cash register Exception: Handwritten receipt (only when a printed receipt was not issued)</td> <td>Handwritten receipts or cash register receipts</td> </tr> </tbody> </table>	After the revision	Before the revision	Principle: Printed receipt issued by the cash register Exception: Handwritten receipt (only when a printed receipt was not issued)	Handwritten receipts or cash register receipts
After the revision	Before the revision					
Principle: Printed receipt issued by the cash register Exception: Handwritten receipt (only when a printed receipt was not issued)	Handwritten receipts or cash register receipts					
2	Definition of requirements for credit card and online banking statements (p. 31)	We have added requirements for “credit card” and “online banking” to the definition items of receipts for advance payments.				
3	Prohibition of the use of electronic money in advance payments (p. 32)	Although advance payments using electronic money have been excluded from adjustment processing for a long time, and this information is also provided in this guidebook, we have explained the reason for this exclusion again in order to enhance understanding among faculty and staff members.				
4	The format of the expenditure report (p. 80)	<ul style="list-style-type: none"> <li>• A column for shopping bag fees has been added. Also, the amount has been changed from “tax excluded amount” to “tax included amount.”</li> <li>• Since the shopping bag fee has a consumption tax rate of 10%, it is necessary to issue a voucher separately from the food and beverage fee, which has a tax rate of 8%; however, to simplify the voucher issuance, we have changed the handling to issuing a voucher for the plastic shopping bag fee at 8%. In addition, Bureau of Financial Affairs will appropriately handle cases where special measures were taken because the amount for shopping bags was very small and a consumption tax payment has to be made from the University to the government.</li> </ul>				

## [Travel/transportation expenses]

No.	Category	Revision
1	Changes in invoice handling (p. 54)	<p>The original copy of the merchant payment invoice for travel expense claims has to be sent via on-campus mail; however, in order to prevent the loss of evidence documents and improve convenience, it is possible to attach electronic data (scan data, etc.) related to invoices to the travel expense system.</p> <p>Also, in the past, when claiming local transportation expenses for overseas official trips, in principle, paper receipts were submitted as evidence documents. However, for the same reason, we decided to treat official documents with the specified amounts (screen copy of the amounts posted on the official website, photos of the local route maps showing the amounts, etc.) as evidence documents. (For transportation expenses that fluctuate, such as taxi fees, it is necessary to submit paper receipts as before.)</p>

2	Limitations on the scope of official trips eligible for end-of-year advance adjustment (p. 51)	In the past, the scope of official trips eligible for end-of-year advance adjustment was determined according to the budget execution schedule for each fiscal year, but, to make it easier to distinguish, the scope is now limited to official trips carried out by March (those returning on or after March 1).
3	Mandatory reporting of official trip details and results (p. 53) *Revisions for 2021	In order to more clearly confirm the execution of official trip procedures (purposes), we decided to request reports on the details and results of all official trips and the submission of materials that can confirm the execution of procedures. * This content is part of the revisions for 2021, and we are informing you again to ensure a thorough understanding of this revision.
4	Change of deadline for submission of travel expense vouchers (P.50)	The deadline for submitting travel expenses vouchers was set to be within three months from the payment date, but it has been changed to three months after the end of the official trip.
5	Changes in the handling of airline ticket receipts (p. 53)	<p>○ It is necessary to submit objective evidence that the traveler boarded the plane.</p> <p>○ Please submit the original documents issued by the airline (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 cannot submit the original documents issued by the airline, you can also use a boarding certificate.</p> <p>○ E-ticket copies (documents available online at the time of purchasing travel tickets) were accepted until 2021, but these are not proof that the person boarded the plane, so they will not be accepted after 2022.</p>
6	Handling of long-distance travel in Japan (p. 54)	From a rational and economic viewpoint, travel to Hokkaido, Kyushu, and Okinawa will be by aircraft in principle.

### [Remuneration]

No.	Category	Revision
1	Handling of consumption tax category for remuneration to non-residents (p. 74)	<p>We have added the handling of the consumption tax category on Dr. Budget when paying remuneration to non-residents. Please note that, if you fall under the following (1) and (2), you will need to change the consumption tax category on the remuneration screen.</p> <p>(1) Remuneration for carrying out duties (online lectures, meetings, etc.) with a web conference app or by phone call without coming to Japan: “Specific 10% disbursement/reverse charge”</p> <p>(2) Remuneration for carrying out duties other than the above without coming to Japan: “Tax-exempt expenditure/including tax exemptions and non-eligible subjects”</p> <p>(3) Remuneration for coming to Japan to carry out duties: “taxable 10% expenditure” (no change required due to default setting)</p>



2	Evidence of rewards by distributing prepaid cards (p. 77)	In order to clarify the handling of rewards by prepaid card distribution, we have clearly stated the necessary evidence.
3	Submitting samples of deliverables (p. 72)	Samples of deliverables were not required for budgets subject to item inspection, but these have become mandatory for all budgets.

### [Food and beverage expense]

No.	Category	Revision
1	Measures to control budget increases related to food and beverage expense items (p. 80)	Only for departments applying for budgets, it is prohibited to increase the budget during the fiscal period for the food and beverage expense items (meeting expenses, public relations and entertainment expenses, and other welfare expenses), but as part of this, we have clarified the control measures (expenditure beyond the budget for the relevant expense item is not possible) on the financial system (Dr. Budget) that we have implemented.

### [Condolences]

No.	Category	Revision
1	Scope of expenditures related to condolences (p. 88)	We have specified the requirements for the payment of congratulatory and condolence expenses from departments with budgets, excluding Bureau of Financial Affairs. Specifically, please note that only “offering of flowers” (upper limit of 20,000 yen) and “condolatory telegrams” related to condolence are eligible (“congratulatory and condolence money” will be presented to bereaved families from Bureau of Financial Affairs based on the Congratulatory and Condolence Money Regulations).

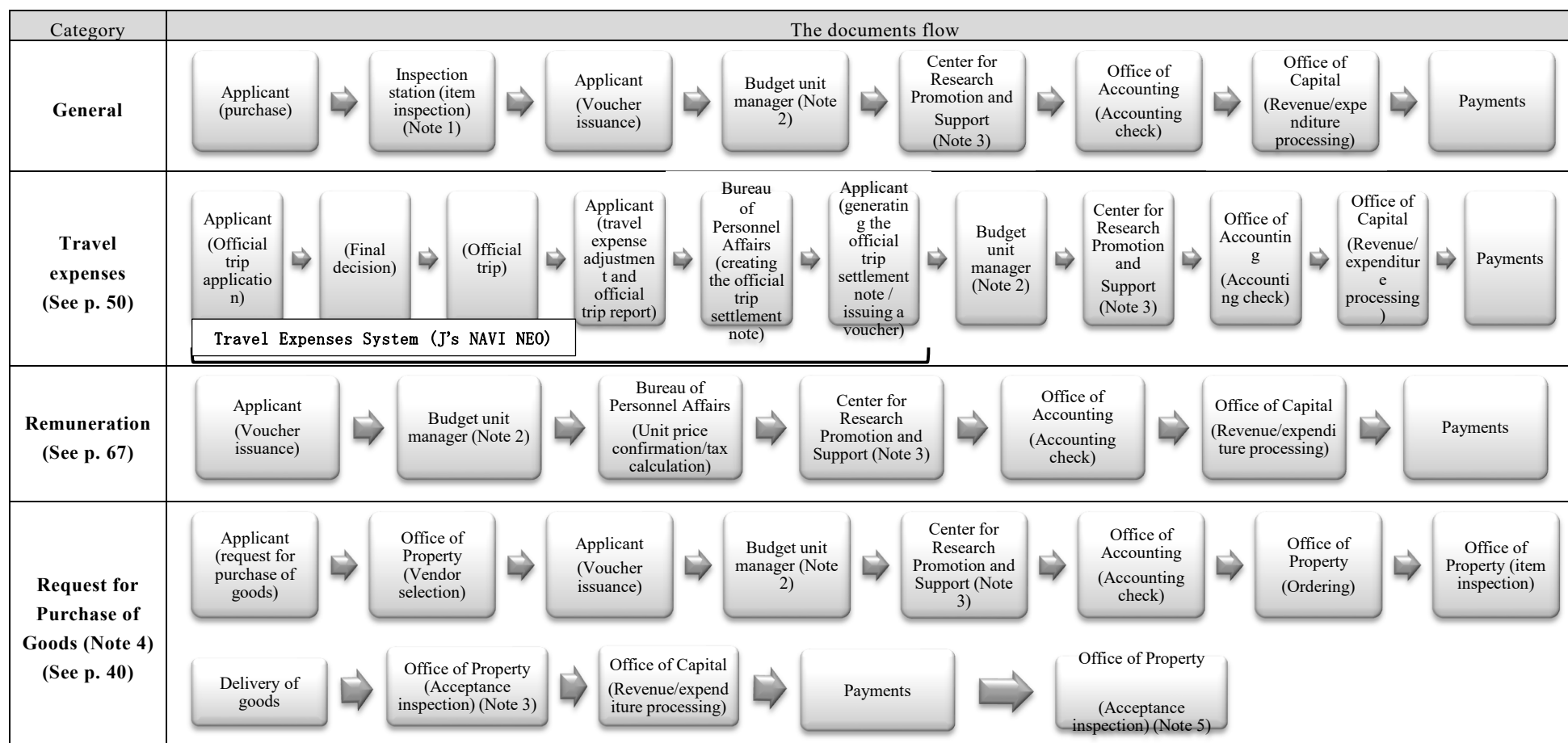
**[Research funds]**

No.	Category	Revision
1	Definition of education-related expenses (p. 99)	The use of education-related expenses in Individual Education/Research Allowance has been clarified and limited to “expenses required for classes.” As a result, please note that “compensation for official trip/travel expenses related to seminar camps and student research purposes,” which was previously within the scope of use, has been removed and is now considered as an expense that students should bear. However, this does not apply to travel expenses when students travel as “research assistants” for faculty members (in this case, “research assistant” is clearly stated in the purpose column of the travel expenses application form).
2	Secondary use of copyrights concerning online classes, etc. (p. 99)	It is stated that it is necessary to check “Secondary Use of Copyright” on the “Sophia University Online Class Portal” in advance when purchasing online classes or high-flex classes that are copyrighted by others using Individual Education/Research Allowance.
3	Requirements for disbursing publication expenses (p. 108)	We have defined the requirements for disbursing publication expenses from research funds. Specifically, please note that it is necessary to meet the following two requirements: (1) Clearly stating in the publication agreement that royalty revenue will not be generated. (2) Attaching a copy of the publication contract to the voucher.
4	Expenses that cannot be paid from research funds (p. 105)	Among the goods that were previously not allowed for purchase, “trash cans, umbrella stands, and clocks” are now goods provided by Office of Property.

## 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” (p. 39) for details.



Note 1: Item inspection applies only to certain budgets. For details, see p. 40.

Note 2: Not required in the case of KAKENHI. Note 3: Applicable only in the case of KAKENHI.

Note 4 and 5: For KAKENHI, payment is processed after acceptance inspection, and for university budgets, acceptance inspection is carried out after payment processing.

Note 6: Requests for purchase of goods are for designated goods such as computer-related equipment and goods with an acquisition cost of 100,000 yen or more per item or per set and a useful life of one year or more (supplies expenses and equipment/fixtures expenses).

## 2. Quick reference table of required documents

### 1. Purchase of goods, books, etc.

Expenditure target	Price criteria, procedures, etc.		Ordering party	Expense item name		Application documents	Inspection	Remarks
				University budget	KAKENHI			
Goods with an acquisition cost of 200,000 yen or more per item or per set and a useful life of one year or more	5 million yen or less		Office of Property	Equipment/fixtures expenditure	Equipment/fixtures expenses	[At the time of ordering] ・ Procurement request form (university budget) or purchase request form (KAKENHI) and KAKENHI Research Expense Request ・ Reasons for designation of vendor and quotation → Only when selecting a vendor	○	<ul style="list-style-type: none"> <li>No need to purchase Microsoft Office since the university has a license for it (contact: ICT Office).</li> <li>A quotation is required for 200,000 yen or more</li> <li>As a general rule, the deadline for accepting year-end "Requests for Purchase of Goods" is the end of January.</li> <li>Regarding payments made within the fiscal year, items must be delivered by the end of February</li> </ul>
	Over 5 million yen to 10 million yen or less	Approval through Collaboflow is required (Note)						
	Over 10 million yen	Approval by the Higher Education Managing Committee is required (Note)						
Goods with an acquisition cost of 100,000 yen or more but less than 200,000 yen per item or per set and a useful life of one year or more			The individual	Supplies cost	Equipment/fixtures expenses	[At the time of payment] ○ University budget: Voucher (output from the financial system)  <Evidence> ・ A copy of the internal memo or the decision of the Higher Education Managing Committee (Note)	○	<ul style="list-style-type: none"> <li>Regarding software, the expenditure is considered as consumables expense regardless of the amount of money. However, for items with a fixed period of time, the expenditure is considered as "rent" in the university budget, and "others" in KAKENHI.</li> </ul>
Certain goods with an acquisition cost of less than 100,000 yen per transaction or per set	Designated goods such as PC-related equipment, copy machines, and multifunction machines			Consumable expenses	Equipment/fixtures expenses	○ University budget: Voucher (output from the financial system) ○ KAKENHI: KAKENHI Research Expense Request  <Evidence> A: In the case of advance payment ・ Hand-written receipts (printed receipts) ・ Delivery slip and quotation (only if obtained)  B: In the case of invoice payment ・ Invoice and delivery slip ・ Quotation (only if obtained) ・ A copy of the internal memo or the decision of the Higher Education Managing Committee (Note)		
	Goods other than the above			Stationery, laboratory materials, chemicals, etc. directly related to research	Consumable expenses			
Books and magazines	What is planned to be used for a short period of time  [In the case of KAKENHI] Books and magazines under 100,000 yen per unit or set		The individual	Library and reference material expenses	Consumable expenses	For transactions of more than 1.5 million yen but not exceeding 5 million yen in departments where no director is assigned, please submit the "Order Approval Request" before the transaction (Collaboflow) and obtain the prior approval of the Director of Bureau of Financial Affairs. (except in cases where the procedures for requesting the purchase of goods are to be followed).	○	<ul style="list-style-type: none"> <li>If the title of the book is not listed on the receipt or delivery slip, please refer to p. 30 with regard to the inspection</li> <li>In the case of KAKENHI, books or sets of books costing 100,000 yen or more per book or set are considered equipment and fixtures. For details, please refer to p. 17.</li> </ul>

Note: Transactions of more than 5 million yen and less than 10 million yen per purchase must be approved by the director in charge of finance through Collaboflow.

\* There are some differences in procedures between the KAKENHI and the internal university budget (overseas remittance, issuance of receipts for advances, etc.), so please check in advance if you have any doubts.

\* External funds other than KAKENHI (p. 98) will be handled in accordance with the internal university budget under the rules of the funding source. If in doubt, please contact us in advance.

## 2. Travel and transportation expenses

Expenditure target	Price criteria, procedures, etc.		Expense item name		Application documents	Remarks	
			University budget	KAKENHI			
Domestic official trips	Less than 100 km one way	Transportation expenses	Transportation expenses	Others	<ul style="list-style-type: none"> <li>○ University budget: Voucher (output from the financial system)</li> <li>○ KAKENHI: KAKENHI Research Expense Request</li> </ul> <Evidence> <ul style="list-style-type: none"> <li>• Request for reimbursement of transportation expenses (designated form)</li> </ul>	• When involving overnight stays, the handling is the same as "100 km or more one way"	
	100 km or more one way	Transportation, accommodation, daily allowance, and miscellaneous expenses	(1) Travel expenses for domestic research → Travel expenses related to research activities of our faculty members (Note) (2) General travel expenses → Other than the above	Travel expenses	Applications (official trip application, fare adjustment application and official trip report) are made via the travel expense system (J's NAVI NEO). Paper-based evidence (see p. 48 for details) must be submitted as necessary	(Note) "Our faculty members" refers to Full-time, Full-time contract, Special contract, Special Appointment, or Practitioner faculty members	
Overseas official trips	Transportation, accommodation, daily allowance, and miscellaneous expenses		(1) Overseas research travel expenses → Travel expenses related to research activities of our faculty members (Note) (2) General travel expenses → Other than the above	Travel expenses	[At the time of payment] <ul style="list-style-type: none"> <li>• University budget: Voucher (output from the financial system)</li> <li>• KAKENHI: KAKENHI Research Expense Request</li> </ul> <Evidence> <ul style="list-style-type: none"> <li>• Official trip settlement note (output from the travel expense system)</li> </ul>		
<ul style="list-style-type: none"> <li>• Domestic and overseas invitations</li> <li>• Official trips requested by non-University personnel</li> </ul>	Less than 100 km one way	When there is no remuneration	Transportation expenses	Transportation expenses	Others	<ul style="list-style-type: none"> <li>○ University budget: Voucher</li> <li>○ KAKENHI: KAKENHI Research Expense Request</li> </ul> <Evidence> <ul style="list-style-type: none"> <li>• Request for reimbursement of transportation expenses (designated form)</li> </ul>	• When involving overnight stays, the handling is the same as "100 km or more one way"
		When there is remuneration	Remuneration and transportation expenses	Compensation fee	Remuneration	<ul style="list-style-type: none"> <li>○ University budget: Request form for payment of compensation fees, etc. (output from the financial system)</li> <li>○ KAKENHI: KAKENHI Research Expense Request Request form for payment of compensation fees, etc. (KAKENHI)</li> </ul> <Evidence> <ul style="list-style-type: none"> <li>• Request for reimbursement of transportation expenses (designated form)</li> <li>• Receipts addressed to Sophia School Corporation issued by the vendor → or a screen copy of the "Ekisupato" site, in case it is not possible to obtain it</li> </ul>	<Treatment of withholding income tax> (1) If there is a receipt addressed to the Institution issued by a vendor → tax exempt (2) If there is no receipt addressed to the Institution issued by a vendor → taxed at a flat rate of 10.21% including travel expenses

\* There are some differences in procedures between the KAKENHI and the internal university budget (overseas remittance, issuance of receipts for advances, etc.), so please check in advance if you have any doubts.

\* External funds other than KAKENHI (p. 98) will be handled in accordance with the internal university budget under the rules of the funding source. If in doubt, please contact us in advance.

## 2. Travel and transportation expenses

Expenditure target	Price criteria, procedures, etc.		Expense item name		Application documents	Remarks
			University budget	KAKENHI		
<ul style="list-style-type: none"> <li>Domestic and overseas invitations</li> <li>Official trips requested by non-University personnel</li> </ul>	100 km or more one way	When there is no remuneration	<Domestic official trip/invitation> Transportation, accommodation, daily allowance and miscellaneous expenses  <Overseas official trip/invitation> Transportation, accommodation, daily allowance and miscellaneous expenses	General travel expenses	Travel expenses	Applications (business trip applications and fare adjustment applications) are made through the Travel Expenses System (J's NAVI NEO). Paper-based evidence (see p. 48 for details) must be submitted as necessary.  [At the time of payment] A: When there is no remuneration <input type="radio"/> University budget: Voucher (output from the financial system) <input type="radio"/> KAKENHI: KAKENHI Research Expense Request <Evidence> <ul style="list-style-type: none"> <li>Official trip settlement note (output from the travel expense system)</li> </ul> B: When there is a remuneration <input type="radio"/> University budget: Request form for payment of compensation fees (output from financial system) <input type="radio"/> KAKENHI: KAKENHI Research Expense Request Request form for payment of compensation fees, etc. (KAKENHI) <Evidence> <ul style="list-style-type: none"> <li>Official trip settlement note (sent by email from Bureau of Personnel Affairs)</li> <li>Documents that can confirm the work (pamphlets of the lectures, etc.)</li> <li>Notification of tax treaties (only when invited from tax treaty countries)</li> </ul>
		When there is remuneration	<Domestic official trip/invitation> Remuneration, transportation, accommodation, daily allowance and miscellaneous expenses  <Overseas official trip/invitation> Remuneration, transportation, accommodation, daily allowance and miscellaneous expenses	Compensation fee	Remuneration	

\* There are some differences in procedures between the KAKENHI and the internal university budget (overseas remittance, issuance of receipts for advances, etc.), so please check in advance if you have any doubts.

\* External funds other than KAKENHI (p. 98) will be processed according to the University budget under the rules of the funding source. If in doubt, please contact us in advance.

### 3. Personnel expenses/remuneration

Expenditure target	Budgets	Contents	Contract category	Application procedures	Payment criteria	Expense item name		Application documents	Inspection	Remarks
						University budget	KAKENHI			
Project post-doctoral fellow (Project PD) Projects research assistant, etc. (Project RA)	Research expenses (Only for external funds)	Assistance for research	Employment contract	Apply for acceptance to the head of the department or graduate school to which you belong, and obtain approval from the Faculty Council or Graduate School Committee. (Responsible: Office of Human Resource)	<ul style="list-style-type: none"> <li>Contact Bureau of Personnel Affairs for salary payments</li> <li>Monthly payment system</li> <li>In addition to salaries, the corporate portion of social insurance premiums must be paid from the research expenses.</li> </ul>	Personnel expenses (Concurrent staff salary)	Personnel expenses	<p>[At the time of recruitment]</p> <ul style="list-style-type: none"> <li>Internal memo on personnel recruitment</li> </ul> <p>[At the time of payment]</p> <ul style="list-style-type: none"> <li>External funds other than KAKENHI: No procedures required (automatic transfers will be made from each PJ budget after reimbursement payments from Sophia School Corporation's budget)</li> <li>KAKENHI: KAKENHI Research Expense Request (only for remuneration)</li> </ul> <p>&lt;Evidence&gt;</p> <ul style="list-style-type: none"> <li>Invoice (issued by Bureau of Personnel Affairs)</li> </ul>	×	<ul style="list-style-type: none"> <li>If there is a plan to hire a special researchers (Project PD), research assistants (Project RA), or other administrative staff with funds obtained externally, please consult with Center for Research Promotion and Support in advance at an early stage such as when the expenses are to be accumulated</li> <li>Regarding the university budget, Bureau of Personnel Affairs will notify about the personnel expenses (transfer amount) for the previous month as an invoice every month</li> </ul>
Temporary staff * Only for administrative organizations	Personnel expenses (Managed by Bureau of Personnel Affairs)	Staff assistance	Employment contract	Apply for a budget to Bureau of Personnel Affairs in the preceding fiscal year and submit an employment application at the time of hiring (Responsible: Office of Human Resource)	<ul style="list-style-type: none"> <li>(1) Relatively light work: 1,080 yen</li> <li>(2) Complex and diverse office work and other types of work: 1,130 yen</li> <li>(3) Work that requires specialized knowledge/technical skills or experience: 1,180 yen</li> <li>(4) Work that requires advanced specialized knowledge/technical skills or experience: 1,330 yen</li> </ul>	Personnel expenses (Concurrent staff salary)	-	<p>[When applying for a budget]</p> <ul style="list-style-type: none"> <li>Budget application for temporary staff salary</li> <li>Temporary staff employment plan</li> </ul> <p>[At the time of recruitment]</p> <ul style="list-style-type: none"> <li>Employment application</li> <li>Resume</li> <li>Copy of both sides of the residence card (only for foreign nationals)</li> </ul> <p>* Attendance management will be conducted through the attendance system during employment</p>	×	<ul style="list-style-type: none"> <li>Subject to income tax</li> <li>For details, please refer to the Notice on Employment Procedures for Temporary Staff for the following fiscal year posted in September every year</li> </ul>
Part-time education and research work (remuneration for part-time work)	Research expenses	Assistance for research	Employment contract	Submit an "Employment Application Form" to the Personnel Affairs Bureau 5 days before hiring at the latest (Responsible: Office of Personnel Services and Benefits)		Compensation fee	Remuneration	<p>[At the time of hiring]</p> <ul style="list-style-type: none"> <li>Employment application</li> <li>Dependent deduction, etc. (change) application</li> </ul> <p>[During employment]</p> <ul style="list-style-type: none"> <li>Attendance table</li> </ul> <p>[At the time of payment]</p> <ul style="list-style-type: none"> <li>University budget: No procedure required (automatic transfer from the budget)</li> <li>KAKENHI: KAKENHI Research Expense Request (only for remuneration)</li> </ul>	×	<ul style="list-style-type: none"> <li>Subject to income tax</li> </ul>
Contract remuneration	General	Contracted services such as lectures, manuscript preparation, translations, interpretations, etc.	Contract agreement	As a general rule, the request form for payment of compensation fees should be submitted to Bureau of Personnel Affairs after the contract is completed (2 weeks before the desired payment date) (Responsible: Office of Personnel Services and Benefits)	Refer to "List of Standards for Unit Prices of Remuneration" (p. 73)	Compensation fee	Remuneration	<ul style="list-style-type: none"> <li>University budget: Request form for payment of compensation fees, etc. (output from the financial system)</li> <li>KAKENHI: KAKENHI Research Expense Request (only for remuneration)</li> </ul> <p>Request form for payment of compensation fees, etc. (KAKENHI)</p> <p>&lt;Evidence&gt;</p> <ul style="list-style-type: none"> <li>Documents that can confirm the work <ul style="list-style-type: none"> <li>Copy of lecture pamphlets, summary of proceedings, manuscripts, etc.</li> </ul> </li> <li>Invoice and delivery slip</li> <li>Request for inspection (only if the budget is subject to inspection and there is no invoice/delivery slip)</li> <li>Receipt (only in the case of reimbursement)</li> <li>Request for remuneration unit price <ul style="list-style-type: none"> <li>Only when it does not fall under the remuneration unit price standard</li> </ul> </li> <li>A copy of the unit price application form <ul style="list-style-type: none"> <li>Only when applying for the amount of the unit price application form of the current year</li> </ul> </li> <li>Notification form regarding tax treaties (only for those invited from overseas)</li> </ul>	△	<ul style="list-style-type: none"> <li>Subject to income tax</li> <li>If the budget is not subject to inspection and involves deliverables, please enter the basis for calculating the amount in the description column of the voucher.</li> <li>Manuscripts (review and translation), creation of websites, etc. (*) must be inspected by the Acceptance Inspection Station (only for budgets subject to inspection).</li> </ul> <p>* Inspection will be conducted by using screen copies</p>

\* There are some differences in procedures between the KAKENHI and the internal university budget (overseas remittance, issuance of receipts for advances, etc.), so please check in advance if you have any doubts.

\* External funds other than KAKENHI (p. 98) will be processed according to the University budget under the rules of the funding source. If in doubt, please contact us in advance.



#### 4. Others

Expenditure target	Price criteria, procedures, etc.		Ordering party	Expense item name		Required documents	Inspection	Remarks
				University budget	KAKENHI			
Printing fees	5 million yen or less		The individual	Printing and copying fees	Others	<input type="checkbox"/> University budget: voucher (output from financial system) <input type="checkbox"/> KAKENHI: KAKENHI Research Expense Request	○	Specifying the title and number of copies of the printed material in the invoice/receipt
	Over 5 million yen to 10 million yen or less	Decision/approval is required (Note 1)	The individual	Printing and copying fees	Others	<Evidence> ・ Delivery slip and invoice ・ A copy of the internal memo or the decision of the Managing Committee (Note 1) ・ Order Approval Request (Note 2)		
	Over 10 million yen	Final decision by the Higher Education Managing Committee is required (Note 1)	The individual	Printing and copying fees	Others	・ Order Approval Request (Note 2)		
Photocopying fees	The digitization (electronic copying) fees of OA-RIX copy cards and paper books, etc.		The individual	Printing and copying fees	Others	<input type="checkbox"/> University budget: Voucher (output from the financial system) <input type="checkbox"/> KAKENHI: KAKENHI Research Expense Request  <Evidence> A: In the case of advance payment ・ Hand-written receipts (printed receipts) ・ Delivery slip and quotation (only if obtained)  B: In the case of invoice payment ・ Invoice and delivery slip ・ Quotation (only if obtained)	△	
Stamps and postcards			The individual	Postal/transportation fees	Others	B: In the case of invoice payment ・ Invoice and delivery slip ・ Quotation (only if obtained)	×	・ When purchasing with research funds, please attach a list of recipients (only the mailing address, the physical address is not required)
Parcel delivery service	Parcel delivery service, Yu-Pack, etc.		The individual	Postal/transportation fees	Others	<input type="checkbox"/> University budget: Voucher (output from the financial system) <input type="checkbox"/> KAKENHI: KAKENHI Research Expense Request  <Evidence> ・ Invoice or receipt, shipment invoice (note), and (in the case of shipping at a convenience store) printed receipt	×	・ The purpose and breakdown are described in the description column of the voucher (in the case of KAKENHI, the purchase details/purpose column of KAKENHI Research Expense Request) ・ When using a parcel delivery service at a convenience store, the receipt is required in addition to the invoice (note).
Outsourcing	Comprehensive requests for certain tasks, for which a fixed fee is paid.		The individual	Maintenance consignment fees Other consignment fees, etc.	Others	<input type="checkbox"/> University budget: Voucher (output from the financial system) <input type="checkbox"/> KAKENHI: KAKENHI Research Expense Request  <Evidence> ・ A copy of the contract or invoice ・ A copy of the internal memo or the decision of the Managing Committee (in the case of Note 1) ・ Order Approval Request (Note 2)	△	・ Expense items depend on the contents of the outsourced work ・ Inspection is required when involving deliverables
Equipment rental	Laboratory equipment, office automation equipment, etc.		The individual	Equipment and fixtures Rental expenses	Others	<input type="checkbox"/> University budget: Voucher (output from the financial system) <input type="checkbox"/> KAKENHI: KAKENHI Research Expense Request	×	
Equipment leasing	Laboratory equipment, office automation equipment, etc.		Trustee Group			<Evidence> ・ Invoice or receipt ・ A copy of the internal memo or the decision of the Managing Committee (in the case of Note 1) ・ Order Approval Request (Note 2) ・ Contract (only if it has been concluded)		

Note 1: Transactions of more than 5 million yen per purchase require prior internal memo or a decision from the Higher Education Managing Committee.

Note 2: For transactions of more than 1.5 million yen but less than 5 million yen in a department to which a director is not assigned, please attach a "Order Approval Request" (a request for prior approval addressed to the director of the Financial Affairs Bureau through Collabowflow).

\* There are some differences in procedures between the KAKENHI and the internal university budget (overseas remittance, issuance of receipts for advances, etc.), so please check in advance if you have any doubts.

\* External funds other than KAKENHI (p. 98) will be processed according to the university budget under the rules of the funding source. If in doubt, please contact us in advance.

#### 4. Others

Expenditure target	Price criteria, procedures, etc.	Ordering party	Expense item name		Required documents	Inspection	Remarks
			University budget	KAKENHI			
Repair of equipment	Repair costs for laboratory equipment, etc.	The individual	Other repair costs	Others	<ul style="list-style-type: none"> <li>○ University budget: Voucher (output from the financial system)</li> <li>○ KAKENHI: KAKENHI Research Expense Request</li> </ul> <Evidence> <ul style="list-style-type: none"> <li>• Invoice or receipt</li> <li>• A copy of the internal memo or the decision of the Managing Committee (Note 1)</li> <li>• Order Approval Request (Note 2)</li> <li>• Work completion report (only if it has been obtained)</li> </ul>	○	
Meals for meetings and gatherings	[Expenditure limit (excluding taxes)] * Excluding the price of tea for lunch boxes <Lunch price> Meetings with only those who belong to the University: 1,000 yen/person Meetings including non-University personnel: 1,500 yen/person <Dinner price> Meetings with only those who belong to the University: 3,000 yen/person Meetings including non-University personnel: 5,000 yen/person	The individual	Meeting fees	Others	<ul style="list-style-type: none"> <li>○ University budget: Voucher (output from the financial system)</li> <li>○ KAKENHI: KAKENHI Research Expense Request</li> </ul> <Evidence> <ul style="list-style-type: none"> <li>• Invoice or receipt with a breakdown</li> <li>• Expenditure report (prescribed form) *University budget</li> <li>• Summary of proceedings (prescribed form) *KAKENHI</li> </ul>	×	<ul style="list-style-type: none"> <li>• Tea and confectionery fees cannot be included in the expenditures</li> <li>• Expenses related to get-togethers where alcohol is served cannot be paid out of the meeting budget.</li> </ul>
Venue rental costs	For the purpose of meetings, gatherings, etc.	The individual	Real estate Rental expenses	Others	<ul style="list-style-type: none"> <li>○ University budget: Voucher (output from the financial system)</li> <li>○ KAKENHI: KAKENHI Research Expense Request</li> </ul>	×	<ul style="list-style-type: none"> <li>• Accommodation fees, materials, etc. are included in the academic conference participation fee, etc., and if the amount is not clearly divided, the full amount will be spent as the academic conference participation fee</li> </ul>
Conference participation fees and annual membership fees		The individual	ous membership	Others	<Evidence> <ul style="list-style-type: none"> <li>• Invoice or receipt</li> </ul>	×	

Note 1: Transactions of more than 5 million yen per purchase require prior internal memo or a decision from the Higher Education Managing Committee.

Note 2: For transactions of more than 1.5 million yen but less than 5 million yen in a department to which a director is not assigned, please attach a "Order Approval Request" (a request for prior approval addressed to the director of Bureau of Financial Affairs through Collaboflow).

\* There are some differences in procedures between the KAKENHI and the internal university budget (overseas remittance, issuance of receipts for advances, etc.), so please check in advance if you have any doubts.

\* External funds other than KAKENHI (p. 98) will be processed according to the university budget under the rules of the funding source. If in doubt, please contact us in advance.

#### [Handling of donations of books purchased with Grants-in-aid for Scientific Research (KAKENHI)]

Expense items vary depending on the number of books purchased with KAKENHI.

##### ○ Equipment and fixtures

Books that cost 100,000 yen or more per book or set

\* A Request for Purchase of Goods is not required.

\* Please attach the library ledger to the voucher and submit it to Center for Research Promotion and Support.

\* Please contact Center for Research Promotion and Support for the form.

\* Please bring the books to the library (Academic Information Team) by the end of February.

##### ○ Consumables

Other than the above

# 3. Budget execution method

## 3-1 Fiscal year

- 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.  
However, exceptions will be made for the cases described below.

<Exceptional handling>

No.	Case	Handling
1	If the payment deadline is specified within the current fiscal year due to the annual subscription fee for publications in the following fiscal year or participation fees for academic conferences in the following fiscal year	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 fiscal year of an academic society or maintenance contract period is different from the fiscal year of the university (for example, from January to December)	As a special case, execution from the budget of the fiscal year in which the date of the receipt/invoice falls is allowed. However, as a general rule, the following applicable expenses shall be treated via “up-front payment” after prorating the period by the number of months: (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
3	When paying for “anti-virus software” or “repair guarantee fee” of PC in a lump sum for multiple years	As a special case, the two license fees listed on the left are regarded as expenses necessary for maintaining a PC, 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

## 3-2 Budget unit manager

○ When submitting a voucher, it is necessary to have the stamp of the budget unit manager in the stamp column.

Budget	Budget unit manager
Board members, president, vice president, and head of school	The person listed on the left
Individual Education/Research Allowance Academic Conference Research Travel Expense	Chairperson of Graduate Program and Chairperson of Department
Grants-in-aid for Scientific Research (KAKENHI)	Principal Investigator/Co-Investigator
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”
<p>[Notes]</p> <p>If you want to delegate the function of authorizer of accounting vouchers to someone other than the budget unit manager for reasons such as to speed up accounting processing, please submit the “Notification of Delegation of Accounting Operations” (application through Collaboflow) to Office of Accounting.</p> <p>The points to keep in mind in the “Notification of Delegation of Accounting Operations” are as follows:</p> <p>○ “Notification of Delegation of Accounting Operations” will be applied yearly.</p> <p>○ If the budget unit manager changes or the contents of the notification change, please notify Office of Accounting promptly.</p>	

## 3-3 Budget execution authority

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

### 3-3-1 Organizations where a director has been appointed

Budget execution amount (Note 1)	Team leader	Group manager Center manager	Director	Internal memo (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, 4, and 5)	
Over 1.5 million yen, not exceeding 5 million yen			○ (Note 3)		
Over 500,000 yen, not exceeding 1.5 million yen		○			
Less than 500,000 yen	○				

Note 1. When purchasing goods, the price of one item or one set is the standard.

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 internal memo or a decision of the Standing Committee as evidence to the voucher.

Note 5. Pre-approval from Office of Accounting is required (see “3-3-3 Pre-approval of Office of Accounting”).

### 3-3-2 Organizations where a director has not been appointed (faculties, graduate schools, research institutes, junior colleges, schools of social welfare, etc.)

Budget execution amount (Note 1)	Budget unit manager	Director of Bureau of Financial Affairs	Internal memo (Note 2)	Higher Education Standing Committee
Over 10 million yen				○ (Notes 3, 5, and 6)
Over 5 million yen, not exceeding 10 million yen			○ (Notes 3, 5, and 6)	
Over 1.5 million yen, not exceeding 5 million yen		○ (Notes 3, 4, and 6)		
Not exceeding 1.5 million yen	○			

Note 1. When purchasing goods, the price of one item or one set is the standard.

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. Before placing an order, please submit an “Order Approval Request” (application through the Collaboflow) to the Director of Bureau of Financial Affairs to obtain a pre-approval (except in cases where the “Request for Purchase of Goods” procedure is used).

Note 5. Please attach a copy of the internal memo or a decision of the Standing Committee as evidence to the voucher.

Note 6. Pre-approval from Office of Accounting is required (see “3-3-3 Pre-approval of Office of Accounting”).

[Reference] Secondary Education Division				
Budget execution amount (Note 1)	Office managers	School chiefs	Internal memo (Note 2)	Secondary Education Standing Committee
Over 10 million yen				○ (Notes 3, 5, and 6)
Over 5 million yen, not exceeding 10 million yen			○ (Notes 3, 5, and 6)	
Over 1.5 million yen, not exceeding 5 million yen		○ (Notes 3 and 4)		
Not exceeding 1.5 million yen	○			

Note 1. When purchasing goods, the price of one item or one set is the standard.

Note 2. The decision-making authority is the director in charge of finance.

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

Note 4. Before placing an order, please submit the “Order Approval Request” (designated form) to the Director of Bureau of Financial Affairs and obtain a pre-approval.

Note 5. Please attach a copy of the internal memo or a decision of the Standing Committee as evidence to the voucher.

Note 6. Pre-approval of Office of Accounting is required (see “3-3-3 Pre-approval of Office of Accounting”).

### 3-3-3 Pre-approval by Office of Accounting

○ Cases that require pre-approval from Office of Accounting are as follows:

- If it exceeds 10 million yen (Standing Committee case): necessary
- It is over 1.5 million yen but does not exceed 10 million yen: Required only if “a” through “d” below apply
  - a. When an additional budget is required
  - b. When budget diversion is required beyond the “work category” in the financial system
  - c. When you are forced to place an order before the budget is presented due to the work schedule
  - d. When other special cases arise

○ Procedures for preliminary consultations with Office of Accounting

Please send each approval procedure document (including the quotation in PDF format) by email as detailed below.

Procedure documents	Email subject
Internal memo	[Preliminary consultation for the internal memo] Case *****
Documents of the Standing Committee	[Preliminary consultation with the Standing Committee] Case *****

\* The “Order Approval Request” is submitted directly to Office of Accounting, so a preliminary consultation is not required.

\* Email address: keiri@ml.sophia.ac.jp

### 3-4 Issuing of vouchers and accounting system

General	<ul style="list-style-type: none"> <li>• The financial system “Dr. Budget” is used to issue vouchers and check balances (other than KAKENHI).</li> <li>• URL of Dr. Budget: <a href="https://clbudget.cl.sophia.ac.jp/">https://clbudget.cl.sophia.ac.jp/</a></li> <li>• IDs and passwords for researchers will be provided by Office of Accounting upon recruitment.</li> <li>• Please obtain the operation manual from “Manual” on the top screen after logging in.</li> </ul>
Grants-in-aid for Scientific Research (KAKENHI)	<ul style="list-style-type: none"> <li>• For KAKENHI, a dedicated system called “KAKENHI Pro” is used. However, since the system is used only to confirm budget execution, in order to execute the budget, please fill out the KAKENHI Research Expense Request and submit it to Center for Research Promotion and Support</li> <li>• URL of the KAKENHI Pro: <a href="https://kakenhi.cl.sophia.ac.jp/kakenhi/login.do">https://kakenhi.cl.sophia.ac.jp/kakenhi/login.do</a></li> <li>• Center for Research Promotion and Support will inform you of your ID and password when the KAKENHI budget is granted.</li> <li>• The operation manual is available on the login screen.</li> </ul>

#### [Prevention of double payments]

- Double payments have occurred in past years, mainly for fees for academic conferences (participation fees and annual membership fees). Double payments not only require complicated after-the-fact adjustment but also cause significant inconvenience to the other party. In order to avoid double payments, please be mindful of the proper execution of the budget, such as checking the budget execution history in the financial system.
- Regarding Grants-in-aid for Scientific Research, please check the execution history at KAKENHI Pro.

<Checking on Dr. Budget>

Click “CHECK” to display the budget execution history

#### 残高一覧 (支出)

利用できる予算残高の一覧です。使用希望予算の依頼書入力マークを押してください

依頼書入力			執行明細	
伝票	謝金	仮払	➡CHECK	経理グループ
伝票	謝金	仮払	➡CHECK	経理グループ

### 3-5 Budget transfer and budget diversion

#### 3-5-1 Budget transfer

- Budget transfer is a system for changing expenses from one budget that has already been executed to expenses from another budget. However, a budget transfer is an exceptional measure used when unexpected circumstances occur in the original project or research plan, and the amount that exceeds the budget is replaced with another budget; therefore, please be careful not to make unnecessary transfers.
- Please refer to the “Manual” available on the top screen after logging in to Dr. Budget for instructions on how to make budget transfers.
- Please consult Center for Research Promotion and Support for transfers related to KAKENHI.

#### 3-5-2 Budget diversion

- Budget diversion is a system that allows diversion between budgets with different operational categories during the period for the budgets of administrative departments. However, as with the abovementioned budget transfer, heavy use of budget diversion may cause budget control problems in school accounting based on the budget principle; therefore, 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 Accounting.  
However, please note that meeting expenses, public relations and entertainment expenses, and other welfare expenses cannot be increased through diversion.

### 3-6 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	<ul style="list-style-type: none"> <li>○ If there is a vendor who is not registered in the financial system, please enter it as “miscellaneous payments” before submitting the voucher.</li> <li>○ 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.)</li> </ul>
12 18	Individual transfer payments (personal, student-related, and vendor payments other than month-end payments) Transfer of advances to individuals and faculty/staff members (remuneration)	Every Friday	Two Fridays before the payment date	<ul style="list-style-type: none"> <li>○ In principle, it is not possible to specify a payment date other than Friday. (Except for cases where there is a <u>specific date for payment</u> due to a contract, etc.)                             <ul style="list-style-type: none"> <li>• <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)</li> <li>• <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)</li> </ul> </li> <li>* Invoices with <u>due dates</u> should be submitted in time for payment on the nearest Friday.</li> <li>* 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).</li> </ul>
13	Account payments of advances to faculty/staff members	Second and fourth Fridays	Accepted at any time, processed sequentially	<ul style="list-style-type: none"> <li>○ 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.”</li> <li>○ Please submit to Office of Accounting <u>within three months from the date indicated on the receipt.</u></li> <li>* We recommend direct payment (“invoice” payment) from Sophia to the vendor.</li> <li>○ No notification of payment will be made, so please check your account.</li> </ul>



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>(1) Congratulations and condolences  (2) Suspense payments to departments  (3) Other unavoidable cash payments</p> <p>* Requests for a refund due to the incorrect purchase of stamps at the stamp vending machine and Student Cashbox loans are possible from 9:30 to 11:30, and 12:30 to 17:00 on Mondays through Fridays, 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 p. 27 for details.</p>
14	Payment of taxes, utility bills, and bank transfer requests (Including direct debit)			

31	Overseas remittance payment			<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>• From September 1, 2021, for remittances to the United States, Canada, and Central and South America, please provide the full name and full address ("P.O. Box", "Postal Box", and "P.O." are not acceptable) in "Payee Name and Address." Please note that incomplete payee names and addresses may delay the arrival of payments.</p>
32	USD check payment	Paid each time	10 business days before the payment due date	<p>It takes several days for the USD check remittance voucher to be delivered to the payee after the payment is processed (that is, when the check is mailed).</p> <p>* We recommend switching to "Overseas Remittance Payment" by wire transfer. (Expiration has occurred due to postal delays, postal accidents, and failure to cash the check.)</p> <p>* Since our partner bank no longer accepts "remittance checks," we are unable to write checks in foreign currencies other than USD.</p>
33	Euro remittance payment to Germany			

[Points to keep in mind regarding payment of KAKENHI]

- Vouchers of KAKENHI (KAKENHI Research Expense Request) should pass through Center for Research Promotion and Support, so please submit them to Center for Research Promotion and Support at least 3 days before the abovementioned deadline for accepting vouchers.
- In principle, the payment will be made by bank transfer, but, if you prefer cash payment (cash withdrawal at Bureau of Financial Affairs counter) for cases such as an invitation overseas, it may take some time to prepare, so please contact Center for Research Promotion and Support in advance.
- Please contact Center for Research Promotion and Support in advance for payment by overseas remittance.
- Payments are not possible using payment slips of the Post Office or convenience stores.

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.” 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)

(2) Please fill in the address, corporation name or university name, name, and telephone number of the client.

For overseas remittances, please refer to “5. Overseas Remittance” (page 81) in “III. Individual Rules”

## 3-7 Account titles

- The following concern the account titles in the university budget. If you are unsure about the account titles for KAKENHI, please consult Center for Research Promotion and Support.
- 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 Accounting.

(1) Food and beverage related (“public relations and entertainment expenses,” “meeting expenses,” “other welfare expenses”)

Account title	Basic concept
Meeting fee expenditures (Meeting 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 (Public relations and entertainment 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) 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).
Expenditure in printing and bookbinding cost	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).

(3) 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.

(4) Part-time work related (“temporary staff” and “remuneration for part-time work”)

Account title	Basic concept
Temporary staff (Personnel expenditure)	Part-time employees <u>hired as assistants to staff</u> 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 Bureau of Personnel Affairs in the previous fiscal year.
Remuneration for part-time work (Expenditure for compensation fees)	Part-time employees hired to assist faculty members (researchers). Eligible budgets include research funds and student education and research funds (see p. 67). Expenditures shall be made as “compensation fees” within the scope of the relevant budget.

(5) 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>

1. 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).
2. Lawyers, patent attorneys, etc. shall be handled as follows, depending on the type of office:
  - a. Private offices: treated as "expenditure of compensation fees" (for example, Tanaka Law Office)
  - b. 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.):

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

### 3-8 Remarks column

○ Please fill in the “remarks” column of the voucher and the purchase details/purpose column of KAKENHI Research Expense Request, so that third parties can understand the details of the voucher at a glance in case of inspections or audits.

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.
Recurring payments	What payment is being made and when it is being made must be stated. (Example: Lease fee of a copy machine (FW〇〇) 15th/30th time)
Travel expenses	The purpose, date, location, and traveler must be stated * When entering the information in Dr. Budget, the traveler must fill in the “Name of the other party” field.  * If it is necessary to submit separate vouchers for each expense item, please include those expense items as well. (Example: conference attendance, September 10th to 15th, USA, airline ticket fee)

○ In the financial system “Dr. Budget,” the required entries are displayed in yellow according to the “execution category” selection.

If you select “Transfer of advances to individuals and faculty/staff members” in “Execution category,” please enter the expenditure details in the first line of the “remarks” column and the payee in the second line.

<Input example>



### 3-9 Evidence documents

#### 3-9-1 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 (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. * If a delivery slip or statement is attached, these documents will also be evidence.

\* 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.

○ 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 station (see p. 40).

- Any modification to the evidence document, such as by cutting the points' part of a receipt from a consumer electronics retailer, etc. with scissors, 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.

[Requirements for invoices and delivery slips]

No.	Contents	Invoices Delivery slip	
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	Issuer's stamp	○	For web output, abbreviation is permitted
5	Transaction contents	○	Specific article names must be stated (abbreviation of item names such as commodities, stationery, books, etc. is not acceptable)
6	Transaction amount	○	

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

No.	Contents	Hand-written receipts	Remarks
1	Mailing address	○	<ul style="list-style-type: none"> <li>• The mailing address must include "Sophia University (Sophia School Corporation), Name" (the same applies in the case of advances for non-university personnel)</li> <li>• 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)</li> </ul>
2	Issue date	○	
3	Name and contact information of the issuer	○	
4	Issuer's stamp	○	It can be omitted in the case of web-output receipts
5	Transaction contents	○	Specific article names must be stated (abbreviation of item names such as commodities, stationery, books, etc. is not acceptable)
6	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	Issuer's stamp		
5	Transaction contents	○	Specific article names must be stated (abbreviation of item names such as commodities, stationery, books, etc. is not acceptable)
6	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 descriptions are not acceptable.

No.	Contents	Statements	Remarks
1	Holder	○	Only the name of the cardholder is acceptable. Payment by a family card is not accepted.
2	Date of use	○	
3	Store name	○	
4	Payment category	○	Limited to a single payment (revolving or installment payments are not possible)
5	Payment amount	○	
6	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 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.

### 3-9-2 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 paid via the post office).
Adjustment period for advance payments	<ul style="list-style-type: none"> <li>○ 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 three months from the reception date stated on the receipt.</li> <li>* Recovery costs for travel expenses and contract remuneration will be handled in the same manner.</li> <li>* If you use a credit card statement instead of a receipt, it will be calculated from the date of transaction/use.</li> <li>* In case of non-attendance during the relevant period due to overseas research, long-term training, etc., you will not be subject to the three-month rule, but please submit the voucher as soon as possible and within the fiscal year after the non-attendance period.</li> </ul>
Payment methods eligible for adjustment	<ul style="list-style-type: none"> <li>○ Advance payments can be settled only by (1) cash, (2) credit card, and (3) debit card.</li> <li>○ In accordance with the above policy, purchases by the following methods will not be eligible for reimbursement:               <ul style="list-style-type: none"> <li>A. Use of points from electronics retailers, etc., and airline ticket mileage</li> <li>B. Use of gift certificates (including library cards, travel vouchers, e-commerce items such as Amazon gift certificates, etc.)</li> <li>C. Use of electronic money                   <ul style="list-style-type: none"> <li>* These are not allowed because, in the case of electronic money, it is possible to add earned points to the cash balance, making it impossible to distinguish between out-of-pocket expenses and points, and allowing for the reimbursement of the full amount as out-of-pocket expenses.</li> </ul> </li> </ul> </li> </ul>



Item	Contents
Points and mileage awarded by advance payment	<ul style="list-style-type: none"> <li>○ Please manage the points from electronics stores, etc., and airline ticket mileage generated by advance payments so that they are not used for personal purposes.</li> <li>○ Points and mileage are not eligible for reimbursement, so, when submitting the voucher, please submit it with the amount after deducting the points, etc.</li> <li>○ 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.</li> <li>○ In the case of advance purchases of supplies and equipment, points cannot be used due to asset registration.</li> </ul>
Evidence for over-the-counter payment	<ul style="list-style-type: none"> <li>○ 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 p. 31 for the description requirements for receipts.</li> </ul>
Use of credit cards	<ul style="list-style-type: none"> <li>○ The payment method is limited to one-time payments (revolving or installment payments are not possible).</li> <li>○ The credit card must be in the name of the person who is paying (payment with a family card is not possible)</li> <li>○ When using a credit card, the date of use is regarded as the payment date.</li> <li>○ 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.</li> <li>○ 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.</li> <li>○ For credit card usage statements, statements generated online are acceptable, however, 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 may not be accepted as evidence.</li> <li>○ In the case of PayPal, a printout of the payment completion email sent by Paypal is acceptable.</li> </ul>
Exchange rate when paying in a foreign currency	<ul style="list-style-type: none"> <li>○ 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.</li> <li>○ 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.</li> <li>○ 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).</li> </ul>

<p>Receipts in languages other than Japanese</p>	<ul style="list-style-type: none"> <li>○ When purchasing goods overseas, evidence documents that can confirm the payment status as “Paid,” “Receipt,” “Balance 0,” etc. are required in addition to the requirements for receipts stated in the above.</li> <li>○ 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 Capital (for KAKENHI, please contact Center for Research Promotion and Support) for the English receipt format.</li> <li>○ If the receipt is in a language other than Japanese or English, please attach a note with the Japanese translation. Please note that we may request a Japanese translation for evidence other than receipts.</li> </ul>
<p>Reissued receipts</p>	<ul style="list-style-type: none"> <li>○ If a receipt is reissued, in order to prevent double payment, please confirm in the financial system (Dr. Budget) or KAKENHI system (KAKENHI Pro) 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.”</li> </ul>

Item	Contents
Using Amazon	<ul style="list-style-type: none"> <li>○ 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.</li> <li>○ 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.</li> <li>○ Even if a receipt is issued by an Amazon Marketplace seller, please submit the receipt output from Amazon Account Service to prevent double payments.</li> </ul>
Evidence when purchasing Apple products	<ul style="list-style-type: none"> <li>○ 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.</li> <li>○ 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.</li> </ul>
Evidence for shipments via parcel delivery service at convenience stores	<ul style="list-style-type: none"> <li>○ 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.</li> </ul>

**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).

## (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.

		Delivery slip (delivery date required)	Receipt (WEB output is acceptable) Note 1	Shipping statement	Delivery slip and receipt	Copy of credit card statement (In case of web output, it is acceptable even if not yet finalized) Note 2 and 3	Copy of bank transfer statement, passbook, screen copy of Internet banking Note 2	Receipt issued by a convenience store Or Receipt issued by a delivery company	Purchase statement Or Copy of the online ordering screen, etc. Note 4
Transactions denominated in	• 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	• 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 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 inspection station 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 denon	Cash	○			■
	Credit card	○			■
	Debit card	○			■
	Bank transfer (with receipt)	○			■
	Bank transfer (without receipt)			○	○
Transactions denon	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 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 Inspection Station 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  
 \* 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

## 3-10 Consumption tax

○ 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 Center for Research Promotion and Support.
4	Annual membership fee (participation fee is taxable)
5	Cash vouchers such as book tokens, gift certificates, etc.
6	Scholarships
7	Subsidies for extracurricular activities, remuneration for off-campus training expenses, and cash benefits such as donations
8	Taxes and public dues, interests, insurance premiums, and expenses for congratulation and condolence, such as incense, etc.
9	If the invoice or receipt says “tax-exempt”

○ 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.

## 4. List of University Application Documents

### 4-1 Paper-based documents

○ Documents marked with a “○” in “Applications and Manuals Database” in the table should be downloaded from the “Applications and Manuals Database” on the university network (Sophia M365 Portal). Regarding documents not marked with a “○”, please contact the department in charge (see page 5).

Category	Document name	Responsible department	Applications and Manuals Database
Account for advances	Request form for bank transfer of advances, etc.	Office of Capital	○
Student account	[For students] Transfer account notification		○
Overseas remittance	US\$ remittance statement		○
	Tariff notification		
	Overseas remittance payment/remittance details contact sheet	○	
Purchase of goods	Request for Purchase of Goods (in the case of KAKENHI)	Office of Property	
Item inspection	Request for item inspection		○
		Item inspection slip	○
Travel/transportation expenses	Request form for reimbursement of transportation expenses	Office of Accounting	○
	Dispatch of students for education and research (notification)	Center for Student Affairs	○
	Schedule *Download from the Travel Expenses System	Office of Personnel Services and Benefits	
	Report *Download from the Travel Expenses System		
	Overseas travel notification and return notification (personal reason)		○
Remuneration for part-time work	Employment application		○
	Attendance table for educational and research part-time work		○
	Application form for tax exemption for dependents		○
Contract remuneration	Application for remuneration unit price		○
Unit price application	Unit price application form	Office of Accounting	
Tax treaties	Notification form for tax treaties	Office of Personnel Services and Benefits	
	Appendix to benefits clauses		
Food and beverage	Expenditure report	Office of Accounting	○
Complimentary copies of books	Royalty accrual for complimentary copies and mailing address confirmation list		○
Grants-in-aid for Scientific Research (KAKENHI)	KAKENHI Research Expense Request	Center for Research Promotion and Support	○
	KAKENHI Research Expense Request (only for remuneration)		○
	Request for payment of compensation fees, etc. (for KAKENHI)		○

### 4-2 Electronic-based documents

○ The following applications are to be submitted using Collaboflow of the Electronic Approval System or Dr. Budget. Please refer to the manual attached to the “Applications and Manuals Database” of the university network (Sophia M365 Portal) for details on how to use it.

\* Attachment location: Applications and Manuals DB > 07. Internal Approval > 06. Others > 01.

(Collaboflow)

Category	Document name	Responsible department
Execution authority	Notification of Delegation of Accounting Operations	Office of Accounting
Budget execution	Order Approval Request	
Budget changes/additions	Budget change (diversion/addition) application form	

(Dr. Budget)

Category	Document name	Responsible department
Purchase of goods	Procurement request form (other than KAKENHI)	Office of Property

# III. Individual Rules

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

## 1-1 Types and definitions of accounts related to the purchase of goods

Account title	Statement	Definition	Necessary procedures			
			Inspection	Purchasing goods requests	Acceptance inspection	
Expenditures on consumables	Expenses for consumables such as teaching materials	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	○	×	×
			<ul style="list-style-type: none"> <li>• Personal computers (desktops, notebooks, tablets), workstations, servers, etc.</li> <li>• Copy machines, multifunction machines</li> </ul>	○	○	○
	Books/documents fee	Newspapers, magazines, books, CDs, DVDs, 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		○	○	○
Equipment-related expenditures	Expenditure on equipment and fixtures	The acquisition cost of one item or one set is 200,000 yen or more and the useful life is one year or more		○	○	○

[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 Purchase of Goods?]

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

Category	Contents	Target budget
Item inspection	The acceptance inspection station checks the actual product against the delivery slip, etc., and stamps the delivery slip with an item inspection stamp.	See below
Request for purchase goods	A system used by Office of Property 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	A system used by Office of Property to attach asset registration and product registration stamps to goods subject to "Request for Purchase of Goods"	All budgets

<Note: In the case of advance purchase of goods subject to the "Request for Purchase of Goods">

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 the Procurement Request (Purchasing) of Office of Property on the 1st floor of Building No. 2.

\* In the case of KAKENHI, the "reason statement for forward purchase" will be in the designated format (optional format except for KAKENHI).

Storage location: Sophia 365 > Applications and Manuals Database > Research Activities > Research Funds > KAKENHI

\* Points cannot be used for advance purchases due to asset registration.



[Budget subject to item inspection]

No.	Target budget	Specific example
1	Budgets granted directly to faculty members (excluding budgets related to travel expenses)	Various research funds (including KAKENHI), educational innovation, Sophia Symposium, etc.
2	Budget similar to 1 above (budget in which it is assumed that decisions on the selection of payees are left to the discretion of the faculty member)	Student education and research funds, joint lectures, nursing field, etc.
3	Budgets contributed by public institutions	SGU, COIL, Cancer Pro, JDS China, JICA trainee acceptance, etc.

[Points to keep in mind]

1. Regarding budgets subject to item inspection, “subject to item inspection” is added to the financial system and the vouchers.

①財務システム (Dr.Budget) の「MY予算TOP」(又は「管理者TOP」) の画面 (例)

予算組織> 予算区分> 目的> 業務> 事業> 配分先
〇〇学部> 経常> 研究費関係 (検品対象) > 個人教育研究費> 上智花子
学事センター> 経常> 教育> 教育イノベーション (検品対象) > 上智太郎

②支出伝票の予算欄 (例)

予算組織	*****	: 〇〇学部
予算区分	100	: 経常予算
目的	200110	: 研究費関係 (検品対象)
業務	115001	: 個人教育研究費

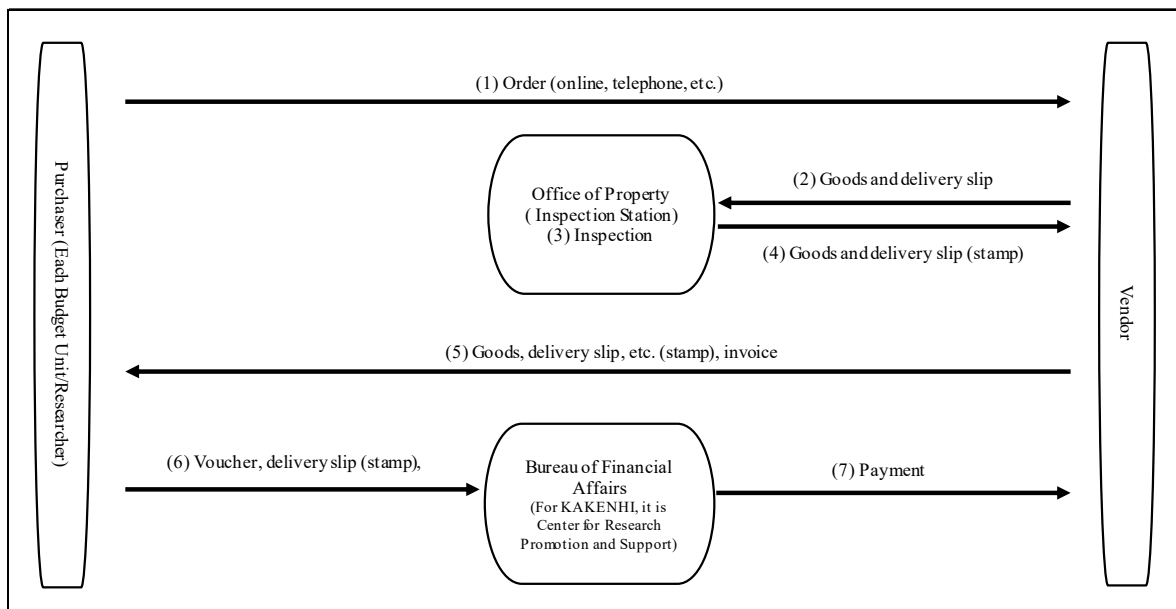
2. Budgets other than those subject to item inspection (important)

Proper budget execution is required for all budgets managed by the University, regardless of whether they are inspected or not.

Budget unit managers and staff responsible for budgets that are not subject to item inspection should be strongly aware of this point and strive to execute budgets properly by checking the rationality of prices, the appropriateness of suppliers, and, if necessary, having the actual items checked by the supervisor.

## 1-2 Procedure flow

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



(1) The purchaser places an order for the goods with the seller. Please refer to 1-3-3 (p. 48) below for the delivery address when placing an order.

(2) The seller delivers the goods to Inspection Station.

(3) to (4) The acceptance inspection station checks the “goods” against the “delivery slip” (or invoice if there is none), and stamps the “delivery slip” with an item inspection stamp.

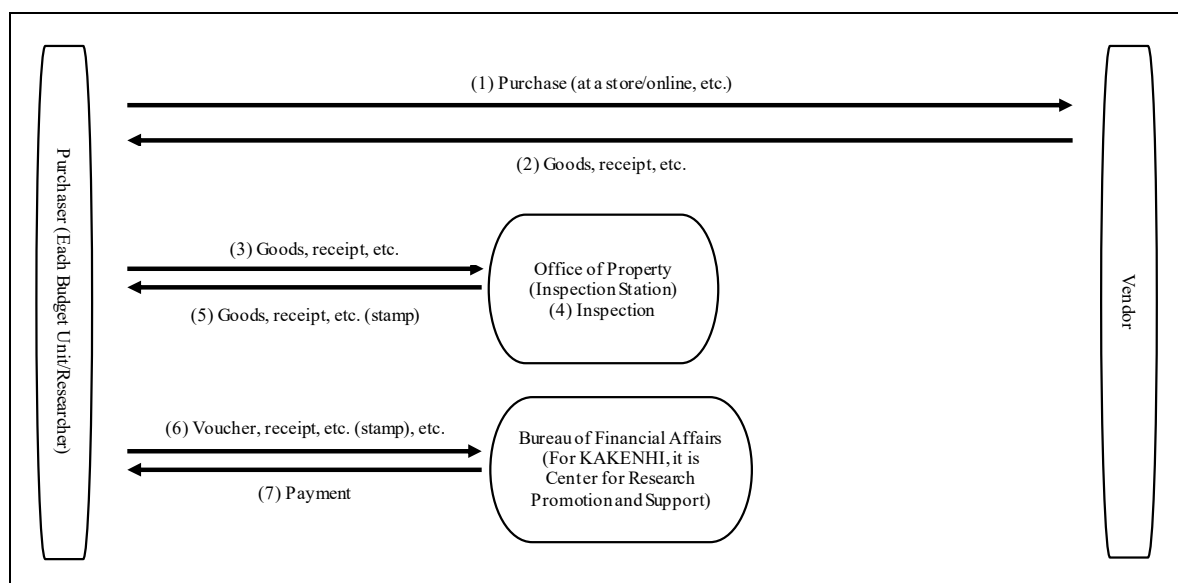
(5) The seller delivers the goods to the buyer.

(6) The purchaser submits the payment voucher and evidence documents to Office of Accounting of Bureau of Financial Affairs (or to Center for Research Promotion and Support in the case of KAKENHI) (among the

evidence documents, be sure to confirm that the delivery slip (or invoice if not available) has an item inspection stamp.

(7) Office of Capital of Bureau of Financial Affairs pays the price to the seller.

## 1-2-2 When a “Goods Purchase Request” is unnecessary and advance payment is made



(1) to (2) The purchaser pays the price to the seller and receives the “goods”, “delivery slip” (mainly for non-store purchases), and “receipt.”

(3) The purchaser brings “goods” and “delivery slip” (or receipt if not available) to Inspection Station.

(4) to (5) Inspection Station checks the “goods” against the “delivery slip” and stamps the “delivery slip” with an item inspection stamp.

(6) The purchaser submits the payment voucher and evidence documents to Office of Accounting of Bureau of Financial Affairs (or to Center for Research Promotion and Support in the case of KAKENHI).

The following points should be noted:

- Among the evidence documents, be sure to check that there is an item inspection stamp on the “delivery slip” (receipt or invoice if there is none).

- Vouchers must be submitted within 3 months from the date of receipt indicated on the receipt (see p. 32).

(7) Office of Capital of Bureau of Financial Affairs Bureau of pays advances to the purchaser.

### < Q & A >

Q: How should the item inspection be conducted when the specific item name is not indicated on the delivery slip or receipt for an advance payment (including the case where it is abbreviated as “pencil, etc.”)?

A: If the specific item name is not indicated on the receipt or delivery slip, please prepare your own detail statement, or write the name of the item on an item inspection slip (designated form) and submit it to the acceptance inspection station along with the receipt, etc. at the time of inspection.

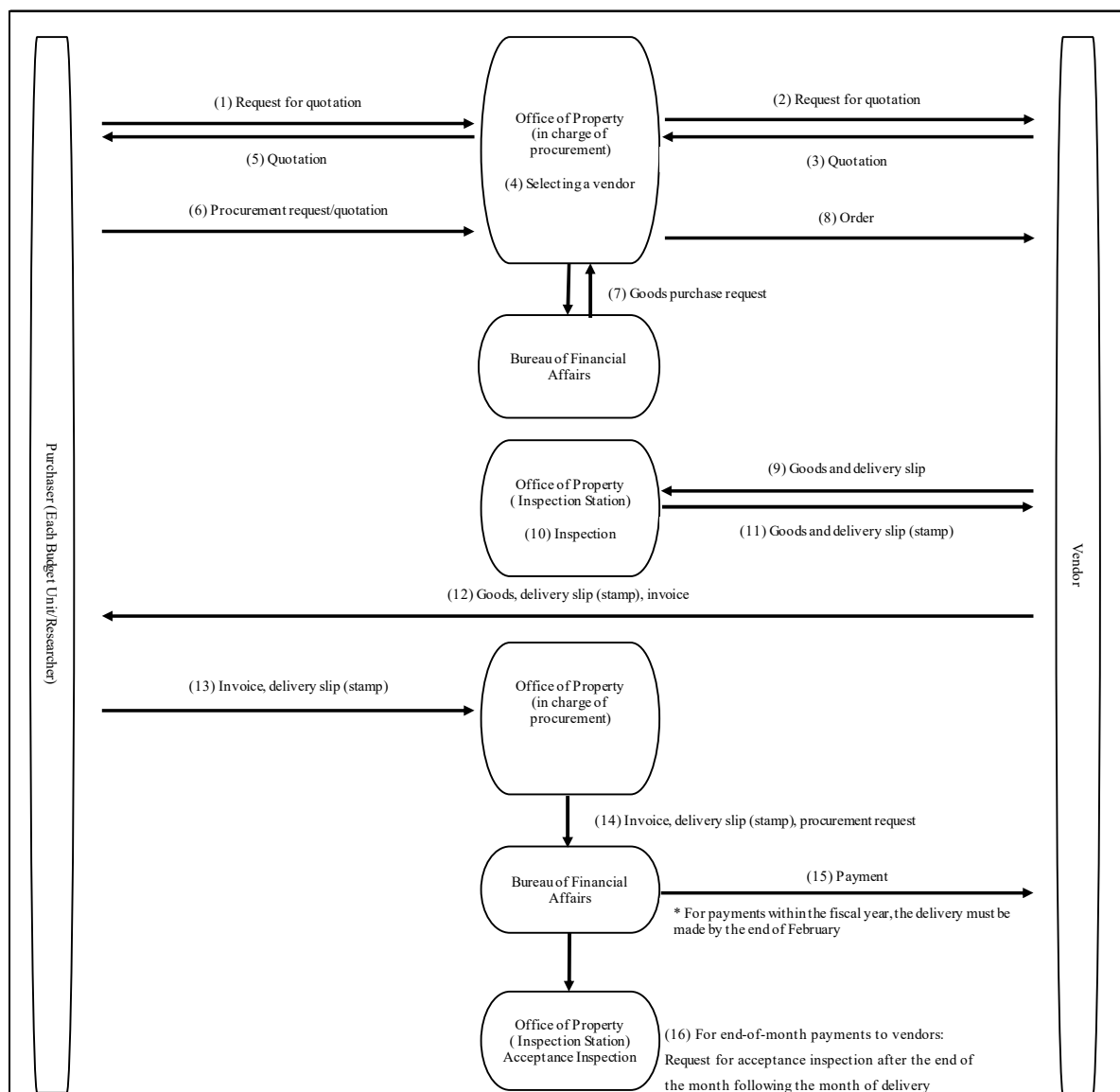
<Entry example>

- For books: book title

- For stationery: scissors, glue, and 3 ballpoint pens (not necessary to name the manufacturer)

If you are unable to obtain a delivery slip, invoice, etc., due to a situation such as payment for deliverables (manuscript fees, etc.) from an individual, please fill out the “Request for Item Inspection” (designated form) and submit it at the time of item inspection.

## 1-2-3 When “Request for purchase of goods” is required (other than KAKENHI)



- (1) The purchase requester prepares the Excel file “Request for Quotation,” attaches it to an email, and sends it to the Procurement Supervisor of Office of Property .
  - Storage location of requests for quotation: Sophia 365’s “Applications and Manuals Database” (“Various Application/Formats” of Bureau of Financial Affairs)
  - Email destination: [bihin\\_kanzai-co@sophia.ac.jp](mailto:bihin_kanzai-co@sophia.ac.jp)
    - \* A purchase requester who wishes to designate a vendor should start the procedure from step (6) of the above procedure.
- (2) to (5) The Procurement Supervisor of Office of Property obtains quotations from multiple vendors, selects the vendor with the lowest price, and then sends the quotation from the said vendor to the purchase requester by email.
- (6) After confirming the quotation, the purchase requester generates a procurement request form from the procurement icon in Dr. Budget based on said quotation and submits the form with the stamp of the responsible and inspection stamp to the Procurement Supervisor of Office of Property (Building No. 2, 1F).
 

At the same time, electronic data transmission is carried out in the same way as regular vouchers.

  - \* For details on how to create a procurement request form, please refer to the operation manual available in the Dr. Budget screen.
  - \* When submitting a Procurement Request Form, please be sure to put it together with the quotation on a special brown paper before submitting it.
  - \* The inspection stamp field on the Procurement Request Form is the same as that on a regular voucher.
  - \* If you specify a contractor, please attach a reason statement (storage location is the same as (1)) to the procurement request form.
- (7) to (8) The Procurement Supervisor of Office of Property places an order to the contractor after confirming the

budget with Office of Accounting.

\* After placing an order, the seller contacts the purchase requester, and both parties decide on the delivery date.

(9) to (12) The seller delivers the goods to Inspection Station, and after item inspection (receipt of an “inspection stamp” on the delivery slip, etc.), delivers the goods to the purchase requester.

\* Please refer to “Request” below for the handling of cases in which item inspection is not performed at Inspection Station after working hours.

(13) The purchase requester shall send the original invoice and delivery slip to the Procurement Supervisor of Office of Property .

(14) to (15) Office of Property attaches the documents of point (13) to the procurement request form and submits it to Bureau of Financial Affairs. Based on this, Bureau of Financial Affairs pays the price to the seller.

\* For goods costing more than 5 million yen or goods purchased with external funds, operational verification, etc. may be required before payment. Please be aware that Office of Property will contact you in advance if necessary.

(16) Office of Property registers the assets after making the payment and puts a goods registration stamp on the delivered goods (acceptance inspection work).

\* The Inspection Officer of Office of Property will contact the purchase requester in advance to schedule the date of the inspection work.

**[Kind Request]**

In the case of goods eligible for purchase, Office of Property acts as the “ordering party,” so the actual goods must be verified by Office of Property (Inspection Station, hereinafter referred to as “Inspection ST”).

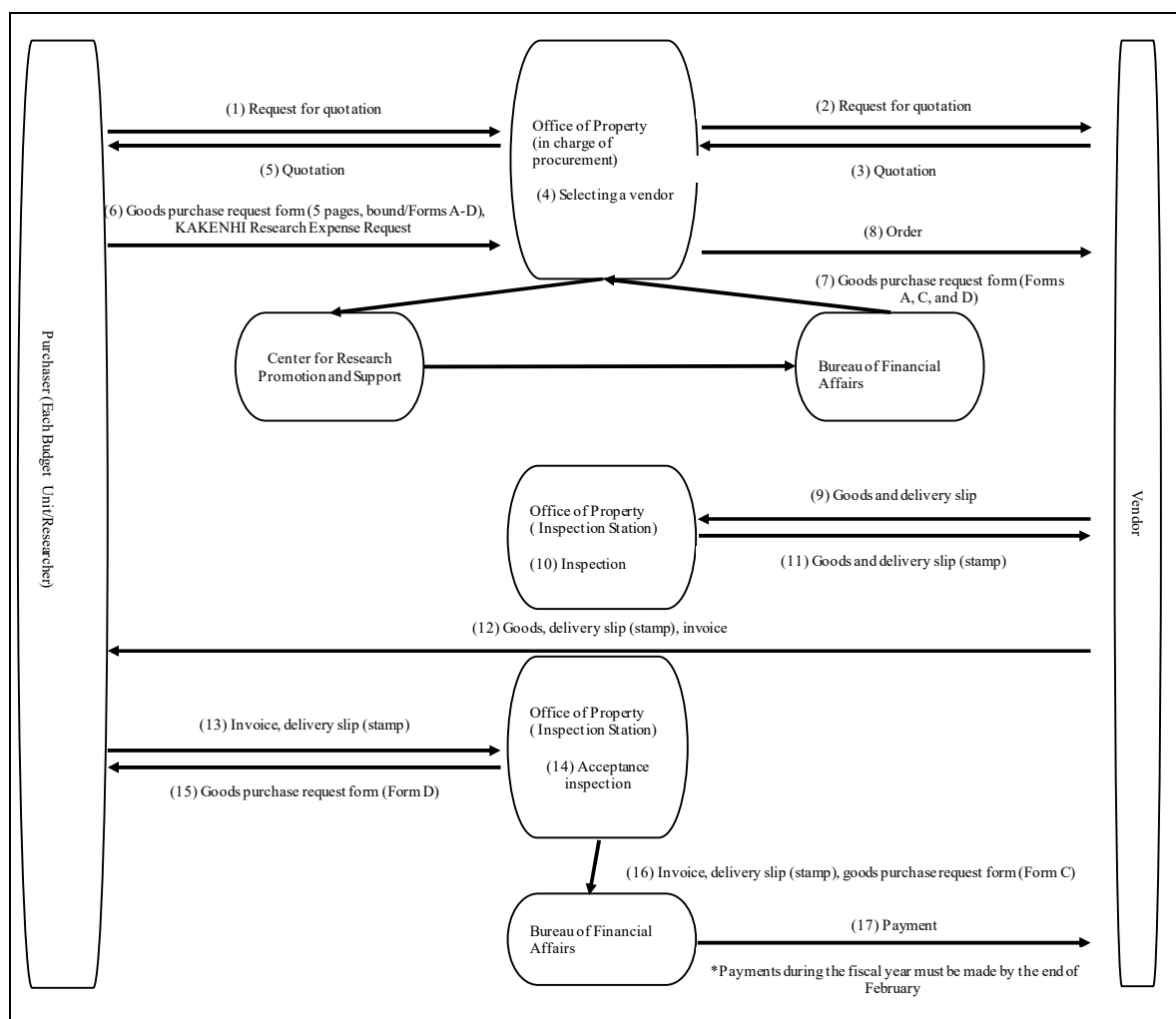
Office of Property confirms and puts the “item inspection stamp” on the delivery slip, etc., but, outside the business hours of Inspection ST, the product will be delivered directly from the vendor to the purchase requester without the “acceptance inspection stamp.” In this case, the purchase requester must bring the goods to Inspection ST for item inspection. (If it is difficult to bring large goods, etc., please contact Inspection ST.)

**<When the delivery slip or invoice is delivered to the purchase requester at a later date>**

Inspection ST verifies the relevant goods based on the delivery slip or invoice, so the goods cannot be inspected unless delivery documents are enclosed/attached. If the delivery documents are received by the purchase requester separately after delivery, please have them inspected at Inspection ST together with the actual goods.

\* The same inspection is required even in the case of advance purchases.

## 1-2-4 When a “Request for purchase of goods” is required (KAKENHI)



- (1) The purchase requester prepares the Excel file “Request for Quotation” and sends it via email to the Procurement Supervisor of Office of Property.
  - Storage location of the Request for Quotation: “Applications and Manuals Database” of Sophia 365 (“Various Applications/Formats” of Bureau of Financial Affairs).
  - Email address: [bihin\\_kanzai-co@sophia.ac.jp](mailto:bihin_kanzai-co@sophia.ac.jp)
  - \* A purchase requester who wishes to designate a vendor should start the process from (6) of the above procedure.
- (2) to (5) The Procurement Supervisor of the Office of Property Administration obtains quotations from multiple vendors, selects the vendor with the lowest prices, and then sends that vendor’s quotation to the purchase requester by email.
- (6) After confirming the quotation, the purchase requester prepares the “Request for Purchase of Goods” (forms A to D) and the “KAKENHI Research Expense Request” and submits them to the Procurement Supervisor of Office of Property via the budget unit manager together with the quotation (see the entry example on p. 46).
  - \* If a vendor is designated, please attach a reason statement for the vendor’s designation (storage location is the same as in (1)) to the “Request for Purchase of Goods” form.
- (7) Office of Property will forward the documents listed in (6) to Center for Research Promotion and Support and Office of Accounting.
- (8) Office of Accounting submits a “Request for Purchase of Goods” (forms A, C, and D) to Office of Property, which in turn places the order with the vendor.
- (9) to (12) The vendor delivers the goods to Inspection Station and, after inspection, delivers the goods to the purchaser.
  - \* Refer to “Kind Request” in p. 44 for the handling when inspections are not carried out, such as outside the working hours of Inspection Station.
- (13) In principle, the purchase requester submits the evidence documents (invoice and delivery slip with the inspection stamp) to Office of Property within 5 days (excluding weekends and holidays) from the

delivery date (among the evidence documents, the receipt (or the invoice if there is none) must have the inspection stamp).

- (14) to (16) Inspection Station conducts the acceptance inspection in the presence of the purchaser, issues a “Request for Purchase of Goods” (Form D) to the purchaser, and then submits the “invoice,” “delivery slip” (stamped), and “Request for Purchase of Goods” (Form C) to Bureau of Financial Affairs.  
 (17) Bureau of Financial Affairs pays the vendor.

[Reference: Example of how to fill out the Request for Purchase of Goods form] (in the case of KAKENHI)

Since it is a 5-sheet copying-type form, please fill it in so that it is clearly shown on the last page (in the case of a designated vendor, enter the money amount and supplier).

予算区分	<input type="checkbox"/> 法人・大学・大学院 他	伝票番号	予算単位		依頼日
	<input checked="" type="checkbox"/> 科学研究費助成事業(直接経費)		科研費(基盤C)		20**年**月**日
	<input type="checkbox"/> 文部科学省補助金				
	<input type="checkbox"/> ( )				
物品区分	品名	数量	単価	金額	
教機器備品	富士通 ノートパソコン	1	250,000 (税込価格記載)	250,000 (税込価格記載)	
教用品				設置場所	
教消耗品				2-610	
管機器備品	FMV LIFEBOOK AH77				
管用品					
管消耗品					
購入先	メーカー名、担当者名、先方連絡先などを見積書を参考に記載				
	担当者:	TEL: - -	FAX: - -		
	購入依頼部署名	学部(局長)	学科(部署)長	購入依頼者(担当者)	
	〇〇〇学部〇〇学科			上智 太郎	
				TEL: 内線番号	
	0345				
	物品購入依頼書 (依頼部署控)				

必ず学科 (専攻) まで記入

必ずフルネームで記入

## 1-3 Points to keep in mind regarding inspections

### 1-3-1 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</u> ) (2) OA-RIX CO., LTD. (3) Sophia Campus Support Co., Ltd.
WEB centralized management system	(1) ESC Co., Ltd. (ASKUL agency) <Soloel Arena> (2) Otsuka Shokai Co., Ltd. “Tano-mail”
Government offices	Printing and photocopying expenses at the National Diet Library, etc.

### 1-3-2 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 “Inspection Station (ext. 4078).”

[Necessary: ○ = Subject to inspection, × = Not subject to inspection]

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.
Software, materials, e-books, licenses, etc. downloaded via the Internet	○	As a general rule, the actual items purchased will be inspected. However, for intangible items such as e-books purchased on iPads and Kindles, download-version software, and paid apps, an image inspection will be performed, so please show a hard copy of the purchase screen or the screen of the device where the download can be confirmed.
Items purchased during official trips	○	Image inspection will be performed for consumables purchased during official trips or on the go that have already been used (opened), so please <u>print out a dated image that allows checking the overall condition (state before use) of the purchased item</u> and present it to Inspection Station.
Price of flowers (for ceremonies, condolences, and visits)	×	-
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.
Items purchased with other benefit expenses	○	Subject to inspection (for example, work clothes)
Goods to be paid for from advertising expenses	○	Subject to inspection (for example, stationery distributed during open campus).
Deliverables associated with other types of commissions and remuneration fees	○	Translation, proofreading, tape transcription, name tag creation, penmanship cost, website creation/update, DVD

(contractual remuneration)		creation, etc. ⇒ deliverables to be inspected. * For consignment fees and other remunerations for which there is no delivery slip, the inspection stamp will be put on a separate form at Inspection Station. * Interpretations and other cases that do not involve deliverables (including remuneration for part-time work) are not subject to inspection.
Goods to be paid from event expenses	○	The printing of the ceremony program, copyist fees, stationery (including awards), clothing fees, and other supplies are subject to inspection. However, food, beverage, and flower expenses are not subject to inspection.
Goods to be paid from subsidies	○	Consumables (including awards), equipment and supplies, library materials, printing, binding, copying, and translation fees are subject to inspection. However, food, beverage, and flower expenses are not subject to inspection.
Printing and photocopying costs	△	[Inspection subjects] Photocopies ordered from off-campus vendors, or photocopies made at non-public institutions, such as convenience stores [Not subject to inspection] Photocopies made by OA-RIX or other vendors using counter-managed multifunctional machines, photocopies ordered at Sophia University Library, and use portion at public institutions such as the National Diet Library
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 Inspection Station, 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.

### 1-3-3 Location and reception hours for item inspection/acceptance inspection (Yotsuya Campus)

<ul style="list-style-type: none"> <li>○ Location: Inspection Station (Building 4, 1st floor)</li> <li>○ Reception hours: Monday to Friday 9:30 a.m. to 11:30 p.m. and 12:30 p.m. to 16:45 p.m. * Information on reception hours during summer vacation and year-end and New Year vacations will be announced separately.</li> <li>○ Contact: [item inspection officer] 4078 (ext.) kenpin_kanzai-co@sophia.ac.jp [Acceptance and inspection officer] 3156 (ext.) * The Mejiro Seibo Campus and Hadano Campus are administered by the respective administrative centers.</li> </ul>
---

○ When ordering items that are subject to inspection, regardless of whether or not the inspection will be conducted by “Inspection Station,” please be sure to enter the building/room number, name of course or department of affiliation, full name, telephone number, etc.

<p>&lt;Entry of the goods delivery address (shipping address)&gt; “The university address + via Inspection Station; <u>building room number</u> + name of the department of affiliation + purchaser name; telephone number”</p>
---

\* If the building and room number are not listed, the delivery company will not be able to deliver the goods, so please be sure to include them.



## 1-4 Other points to keep in mind

### 1-4-1 Procedures for disposal of equipment and fixtures

- When equipment, fixtures, supplies, or other items subject to goods management (with the management sticker pasted) become useless due to damage or other reasons and it is preferable to dispose of them, please be sure to follow the designated procedures at Office of Property (Procurement Supervisor). In addition, notification is required for relocation, change of affiliation, etc.
- When disposing of PCs, please be sure to erase all data before applying for disposal. For details on how to delete data, please refer to the “Information Security Handbook” attached to the university’s website.
  - \* Attachment location: HOME > ICT Office > User Guide > Information Security > Information Security Handbook

### 1-4-2 Points to keep in mind regarding equipment purchased with KAKENHI

- Please note that all items purchased as equipment and fixtures with KAKENHI will be donated to the university upon purchase (no procedure is required).

## 2. Travel expenses

### 2-1 Scope of travel expenses

- If you go on an official trip for university business or research activities, the expenses related to the travel may be paid from the respective budget.
- As a general rule, travel expenses are calculated starting from the place where the person regularly works; if the working kilometers to the public transportation station or bus stop nearest to the destination are 100 km or more one way or if they are less than 100 km and an overnight stay is required for work purposes, daily allowance and accommodation fees will be paid in addition to transportation expenses. (⇒ Handled as travel expenses)  
When going out to an area where the one-way ride distance is less than 100 km, the actual transportation expenses will be paid. (⇒ Handled as advance of transportation expenses)

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		○	-

### 2-2 Reimbursement for Transportation Expenses

- Please attach the “Request for reimbursement of transportation expenses” (designated form) to the payment voucher, and submit it to Office of Accounting (Center for Research Promotion and Support, in the case of KAKENHI).

<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 the one-way distance is 50 km or more, please attach a screen copy of the route information (Ekisupato, Yahoo!, etc.) as evidence.
- Only those within 3 months from the payment date are eligible for settlement.
- Direct application at Office of Capital counter (cash payment over the counter) is not possible.
- If you have to take a taxi for unavoidable reasons, please fill in the reason on the “Request form for reimbursement of transportation expenses” and submit it together with the receipt.
- If remunerations, such as lecture fees, have to be paid separately, you cannot use the form “Request for reimbursement of transportation expenses.” In this case, it is necessary to treat the travel expenses as remuneration and a voucher should be prepared. For more information, see p. 59.

### 2-3 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.
- Travelers must submit a travel request in the Travel Expense System at least two weeks before departure. When inviting or having non-University staff come on official trips or when having students come on official trips, the person requesting the official trip (University faculty/staff member) must submit an application.
- \* From 2021, official trip applications and settlement applications/official trip reports will be handled through the Travel Expense System J'sNavi Neo. The login URL and manual storage location are as follows:
  - Login URL:  
<https://web024.jsnavineo.com/JCS/xhtml/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 Accounting within three months after the end of the official trip.
- 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

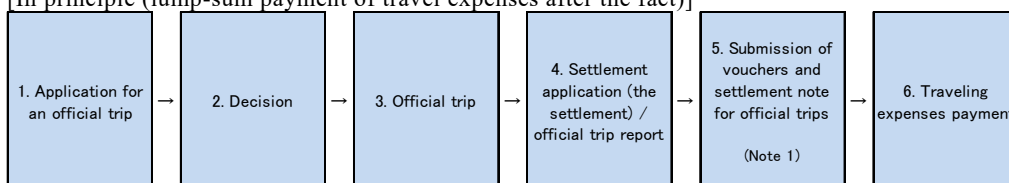
settlement). However, from the viewpoint of official trip reporting, please apply for settlement (main settlement) and report on the official trip again within two weeks after completing it.

<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.

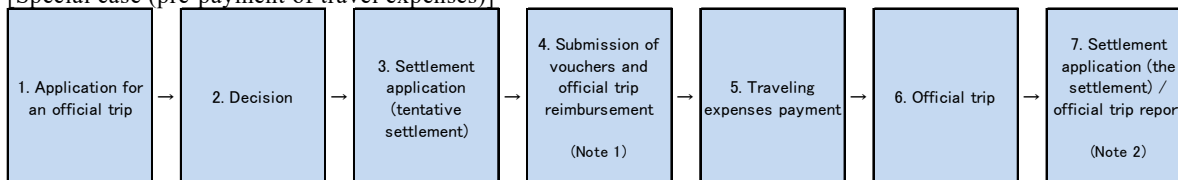
\* For a, b, c, and d, please submit the designated form in the Travel Expense System with the original receipts. If you have an invoice, please convert it to PDF and upload it to the Travel Expense System for approval when applying for an official trip reimbursement. Please attach the original documents to the payment voucher. Regarding (e), please consult Office of Personnel Services and Benefits directly.

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



Note 1: In cases other than KAKENHI, please submit it to Office of Accounting. In the case of KAKENHI, please submit KAKENHI Research Expense Request and a reimbursement form for official trips to Center for Research Promotion and Support

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



Note 1: In cases other than KAKENHI, please submit it to Office of Accounting. In the case of KAKENHI, please submit KAKENHI Research Expense Request and a reimbursement form for official trips to Center for Research Promotion and Support.

Note 2: 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.

\* Refer to p. 114 for the procedure for official trip and reimbursement applications for research fellows of the Japan Society for the Promotion of Science.

[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) KAKENHI Research Expense Request (only for KAKENHI)	(7) Documents that can be used to confirm the purpose of the official trip and the destination of the visit in advance	(8) Documents that can be used to confirm the performance after the fact	(9) Flight schedule	(10) Airline ticket receipt	(11) Receipts for airfares and breakdown of charges	(12) Receipts for train fares and buses	(13) Taxi/Rental car receipts	(14) Invoices	(15) Credit card usage statement (note)
Lump-sum post-payment (in principle)	Before the official trip	<input type="radio"/>	<input type="radio"/>				<input type="radio"/>									
	After the official trip			<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Provision in advance (Special case)	Before the official trip	<input type="radio"/>	<input type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>		<input type="radio"/>			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	After the official trip			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

← Attach to Travel Expense System →      ← Outputting the form →      ← Attach to Travel Expense System →      ← Gluing or attaching to the special slip and submit by internal mail (If the evidence is electronic data, upload it to the 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 attach a Japanese translation note.  
 Please be aware that Japanese translations may be requested for evidence 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
Designed sheet	(1)	Schedule (electronic)	<input type="radio"/> If the funding source requires a detailed schedule or plan, please attach it to the Travel Expense System when applying for travel. <input type="radio"/> Please obtain the form from the Travel Expense System.
	(2)	Dispatching students for the purpose of education and research (notification) (electronic)	<input type="radio"/> 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. <input type="radio"/> After the official trip application is approved, it will be sent to the department in charge (student center) by Office of Personnel Services and Benefits. <input type="radio"/> Please obtain the form from the Travel Expense System.
	(3)	Report (electronic)	<input type="radio"/> If the funding source requires a detailed performance report, please upload it to the Travel Expense System when applying for fare adjustment. <input type="radio"/> Please obtain the form from the Travel Expense System.

	(4)	Domestic official trip settlement note Overseas official trip settlement note (sheet)	<ul style="list-style-type: none"> <li>○ After the approval of the settlement application, please be sure to output it from the Travel Expense System and attach it to the following (5) ([6] in the case of KAKENHI) for budget execution procedures. This is a document that serves as evidence at the time of payment.</li> <li>○ Even if there is no budget execution, please enter your travel information in the Travel Expense System for travel reporting purposes.</li> </ul>
	(5)	Payment voucher (sheet)	<ul style="list-style-type: none"> <li>○ If it is not KAKENHI, please create it in the financial system (Dr. Budget).</li> <li>○ Please attach the official trip settlement note (No. 4) and invoice (only for invoice payments), and submit them to Office of Accounting.</li> </ul>
	(6)	KAKENHI Research Expense Request(sheet)	<ul style="list-style-type: none"> <li>○ Only in the case of KAKENHI, please submit it to Center for Research Promotion and Support as a payment voucher.</li> <li>○ Please attach an official trip settlement note (No. 4) and an invoice (only in the case of invoice payment).</li> </ul>
Evidence documents	(7)	Documents (either original or electronic ) that can be used to confirm the purpose of the official trip and the visiting destination in advance.	<ul style="list-style-type: none"> <li>○ For conferences, seminars, etc., please submit the program, schedule, tour itinerary, brochures, invitation letter, and email records of appointments with the visiting destination.</li> <li>* Please prepare all the evidence without omissions and submit it so that the entire process can be covered.</li> <li>* If there is no appointment with the visiting destination in the case of data survey or fieldwork, 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.</li> </ul>
	(8)	Documents (either original or electronic) 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"> <li>○ Please submit materials that can objectively confirm that the work was carried out during the official trip, such as participation slips for academic conferences and seminars, resumes distributed on the day, nameplates, admission tickets for libraries, group photos and selfie photos that can be determined as being taken at the place where work was carried out, etc.</li> <li>* 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.</li> <li>* Please prepare all the evidence without omissions and submit it so that the entire process can be covered.</li> </ul>
	(9)	Flight schedule (electronic)	<ul style="list-style-type: none"> <li>○ For overseas official trips, please submit it at the time of application for settlement.</li> <li>○ Please submit a document that clearly indicates the date and time of departure and arrival, departure and arrival points, and boarding flight number.</li> </ul>
	(10)	Receipts for airline tickets (original)	<ul style="list-style-type: none"> <li>○ Please submit the original documents issued by the airline 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.</li> <li>○ Please note that e-ticket receipts (documents issued online when purchasing the travel tickets) are not proof that you have boarded.</li> <li>○ Please submit the round-trip ticket as well (in the case of an invitation, only for the outbound trip).</li> </ul>
	(11)	Receipt for airfare and breakdown of charges (original)	<ul style="list-style-type: none"> <li>○ Please submit them if you use an aircraft, regardless of domestic or overseas.</li> <li>○ Please print out the receipt issued electronically and submit it as an original.</li> </ul>
	(12)	Train fare and bus receipts (original)	<ul style="list-style-type: none"> <li>○ Please submit them only if you pay for non-public transportation or if you have paid for them overseas.</li> <li>* If the amount is for public transportation use, no proof is required, even if you paid for it overseas. For details, please see the categories of overseas travel in 2-5-1 below.</li> </ul>
	(13)	Taxi and rental car receipts (original)	<ul style="list-style-type: none"> <li>○ Expenditures are allowed only when there is an unavoidable reason. Example: There is no means of transportation from the nearest station to the destination. There is limited public transportation, which makes it difficult to fulfill the objectives at the scheduled times.</li> <li>○ If you have used these, whether in Japan or abroad, please submit them.</li> <li>○ Please enter the reason for use in the designated field in the Travel Expense System.</li> </ul>

	(14)	Invoices (electronic)	<input type="radio"/> 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. <input type="radio"/> Please attach the original document to the payment voucher.
	(15)	Credit card statements (electronic)	<input type="radio"/> Please upload a copy to the Travel Expense System and submit it only if you made a foreign currency payment with a credit card. <input type="radio"/> Not required for settlements in Japanese yen. <input type="radio"/> If the receipt for a settlement in a foreign currency includes the Japanese yen equivalent, it is not necessary to submit it. <input type="radio"/> Web statements are acceptable even if the status is “pending” (blacking out is acceptable except for the relevant parts).

## 2-4 Amount of travel expenses

Please refer to the “Travel Expenses Regulations of Sophia School Corporation” attached at the end of this document (p. 130).

## 2-5 Points to keep in mind for each expense

### 2-5-1 Transportation expenses

Category	Points to keep in mind
Domestic travel expenses	<input type="radio"/> Eligible expenses include railway fare, airfare, car fare, and ship fare. <input type="radio"/> 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). <input type="radio"/> In principle, travel to Hokkaido, Kyushu, and Okinawa is by aircraft. <input type="radio"/> 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 within the range of the regular fare of the lowest class seat on the flight the person is boarding. Points to keep in mind in this case are as follows: <ol style="list-style-type: none"> <li>In some cases, a medical certificate issued by a medical institution will be required to prove the reason.</li> <li>Requests made after an official trip will not be accepted for any reason.</li> <li>The seat type (premium class, etc.) set to the highest level in the flight to be boarded cannot be used.</li> </ol> <input type="radio"/> 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. <input type="radio"/> Car fees are to be paid at actual cost. If you use a taxi or rental car, please enter the reason for using it in the designated field of the Travel Expenses System.

Overseas travel expenses	<ul style="list-style-type: none"> <li>○ Eligible expenses include railway fare, airfare, car fare, and ship fare.</li> <li>○ 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"> <li>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.)</li> <li>b. The places of destination and lodging are verifiable as the basis for the starting and ending points of transportation expenses.</li> </ul> </li> <li>○ 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"> <li>a. In some cases, a medical certificate issued by a medical institution will be required to prove the reason.</li> <li>b. Requests made after an official trip will not be accepted for any reason.</li> <li>c. Invitations and requested official trips will be handled in the same manner.</li> </ul> </li> <li>○ For travelers who fall under applicable category B stipulated in the “Travel Expenses Regulations of Sophia School Corporation,” if the flight time exceeds approximately 8 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"> <li>a. Please arrange the ticket so that the fare is as low as possible, such as discounted fares.</li> <li>b. If an expenditure is determined to be excessive, it will not be approved.</li> <li>c. Invitations and requested official trips will be handled in the same manner.</li> </ul> </li> </ul>		
	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 divided into 2 classes
	Professor, Associate Professor, Deputy Director, Director, Chairperson, Technical Chief, Invitee, Requested official 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 premium economy class, etc. *)	Lower-class seat types

\* Please note that different airlines use different expressions to refer to seat types.

### 2-5-2 Hotel expenses

Category	Points to keep in mind
Domestic travel expenses Overseas travel expenses	<ul style="list-style-type: none"> <li>○ 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).</li> <li>○ Actual expenses will be paid when staying at the University’s facilities.</li> <li>○ Accommodation other than accommodation facilities (including at parents’ or friends’ homes), such as overnight stays on planes, boats, or cars, cannot be paid for.</li> </ul>

### 2-5-3 Daily allowance

Category	Points to keep in mind
Domestic travel expenses	<ul style="list-style-type: none"> <li>○ A fixed amount will be disbursed based on the number of official trip days (payment amount can be changed within the specified amount).</li> <li>○ 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.</li> </ul>
Overseas travel expenses	<ul style="list-style-type: none"> <li>○ A fixed amount will be disbursed based on the number of official trip days (payment amount can be changed within the specified amount).</li> <li>○ 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.</li> <li>○ Daily allowances for “other than the designated cities” will be paid for travel days and overnight stays overseas.</li> </ul>

## 2-5-4 Miscellaneous expenses

Category	Points to keep in mind																						
Domestic travel expenses	<ul style="list-style-type: none"> <li><input type="radio"/> Rental car fees</li> <li><input type="radio"/> Fuel expenses, such as gasoline costs (a breakdown of the distance and amount of gasoline used may be checked)</li> <li><input type="radio"/> Parking fees</li> <li><input type="radio"/> Change fees and cancellation fees (only if they can be paid from the budget) &lt;see p. 57&gt;.</li> </ul>																						
Overseas travel expenses	<ul style="list-style-type: none"> <li><input type="radio"/> Miscellaneous expenses for overseas travel expenses may or may not be available as follows</li> </ul> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Contents</th> <th style="width: 20%;">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 style="text-align: center;"><input type="radio"/></td> </tr> <tr> <td>Visa application fee, visa issuance agency fee, photo fee</td> <td style="text-align: center;"><input type="radio"/></td> </tr> <tr> <td>Balance certificate issuance fee, resident card issuance fee, stamp fee related to visa acquisition</td> <td style="text-align: center;">×</td> </tr> <tr> <td>Transportation expenses incurred for vaccination and visa issuance</td> <td style="text-align: center;"><input type="radio"/></td> </tr> <tr> <td>Expenses related to obtaining and renewing a passport</td> <td style="text-align: center;">×</td> </tr> <tr> <td>Rental car fees</td> <td style="text-align: center;"><input type="radio"/></td> </tr> <tr> <td><input type="radio"/> Fuel expenses, such as gasoline costs (a breakdown of the distance and amount of gasoline used may be checked)</td> <td style="text-align: center;"><input type="radio"/></td> </tr> <tr> <td><input type="radio"/> Parking fees</td> <td style="text-align: center;"><input type="radio"/></td> </tr> <tr> <td><input type="radio"/> Overseas travel insurance premiums are optionally provided to students, invitees, etc.</td> <td style="text-align: center;"><input type="radio"/></td> </tr> <tr> <td><input type="radio"/> Change fees and cancellation fees (only if they can be paid from the budget) &lt;see p. 57&gt;</td> <td style="text-align: center;"><input type="radio"/></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)	<input type="radio"/>	Visa application fee, visa issuance agency fee, photo fee	<input type="radio"/>	Balance certificate issuance fee, resident card issuance fee, stamp fee related to visa acquisition	×	Transportation expenses incurred for vaccination and visa issuance	<input type="radio"/>	Expenses related to obtaining and renewing a passport	×	Rental car fees	<input type="radio"/>	<input type="radio"/> Fuel expenses, such as gasoline costs (a breakdown of the distance and amount of gasoline used may be checked)	<input type="radio"/>	<input type="radio"/> Parking fees	<input type="radio"/>	<input type="radio"/> Overseas travel insurance premiums are optionally provided to students, invitees, etc.	<input type="radio"/>	<input type="radio"/> Change fees and cancellation fees (only if they can be paid from the budget) <see p. 57>	<input type="radio"/>
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Transportation expenses incurred for vaccination and visa issuance	<input type="radio"/>																						
Expenses related to obtaining and renewing a passport	×																						
Rental car fees	<input type="radio"/>																						
<input type="radio"/> Fuel expenses, such as gasoline costs (a breakdown of the distance and amount of gasoline used may be checked)	<input type="radio"/>																						
<input type="radio"/> Parking fees	<input type="radio"/>																						
<input type="radio"/> Overseas travel insurance premiums are optionally provided to students, invitees, etc.	<input type="radio"/>																						
<input type="radio"/> Change fees and cancellation fees (only if they can be paid from the budget) <see p. 57>	<input type="radio"/>																						

## 2-5-5 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 Office of Property of Bureau of Financial 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.

### (3) Requesting official trips to students

- Sending university students on official trips is limited to cases where there is a special reason for the applicant's research.  
Please specify the reason at the time of application.

### (4) 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 ⇒ convert it to a PDF or image file and upload it to the Travel Expense System. Keep the originals on hand.  
If the invoice is electronic ⇒ Load the invoice to the Travel Expense System as an electronic file.
- The payment voucher must be accompanied by the invoice (the original if it is a paper invoice, or a printed copy if it is an electronic invoice) along with the approved travel expense reimbursement form.



## 2-6 Overseas travel insurance

- Sophia School Corporation will cover overseas travel insurance through a comprehensive corporate contract 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*), 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 Services and Benefits 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.
- 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 and submit a reason statement and documents confirming the insurance coverage as evidence. Also, care should be taken to ensure that insurance premiums do not result in excessively high expenditures.

## 2-7 Cancellation/change of official trip

- If the official trip has to be canceled due to certain circumstances, please report it to Office of Personnel Services and Benefits promptly.  
If you change your schedule before departure, please report it to Office of Personnel Services and Benefits, 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 Services and Benefits.  
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	Paid by Sophia School Corporation (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.

## 2-8 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 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.

## 2-9 Travel expenses when the period of stay extends over more than one fiscal year

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

<Official trips paid with external funds>

In the case of official trips using external funds, please contact Office of Personnel Services and Benefits in advance as there may be cases where official trips spanning across fiscal years may not possible or the above handling may not possible.

## 2-10 Travel and transportation expenses associated with remuneration

### 2-10-1 Handling of travel and transportation expenses associated with remuneration

<p>&lt;Important points&gt;</p> <ul style="list-style-type: none"> <li>○ As a general rule, the unit price of “contractual remuneration” in the “List of Unit Price Standards for Remuneration” (p. 75) 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.</li> <li>○ Travel expenses, etc. associated with remuneration are <u>part of the remuneration</u> under the Income Tax Act and <u>are subject to taxation</u>. Therefore, when paying these travel expenses, etc., please <u>make sure that the voucher is issued as compensation fees</u>.</li> <li>○ If the following a and b apply, such <u>travel expenses are treated as tax exempt (the voucher is issued as compensation fees)</u>.             <ul style="list-style-type: none"> <li>a. When the inviting party pays the cost directly to the airline company, hotel, etc.</li> <li>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).”</li> </ul> </li> </ul> <p>* 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.)</p>
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#### [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 issued by travel agencies, accommodations, transportation, etc. is exempt from taxation (Note 3) The portion without receipts (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.

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

<p>&lt;Important points&gt;</p> <ul style="list-style-type: none"> <li>○ Please treat all travel and transportation expenses associated with remuneration as <u>remuneration</u>, regardless of the type of payment method (advance payment, invoice payment) and whether or not they are subject to income tax.</li> <li>○ For the vouchers, please put the remuneration and the travel expense portions <u>together into a single voucher</u>. If a separate voucher has to be issued, such as for paying one or the other in advance, please <u>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)</u>. Also, please <u>make sure to add the request number of the preceding voucher to the subsequent voucher</u>.</li> </ul>
--

#### (1) Travel expenses (Pattern 1: Other than KAKENHI)

<p>&lt;Case study&gt;</p> <ul style="list-style-type: none"> <li>• A teaching fee of 5,000 yen will be paid</li> <li>• For the airfare, a receipt addressed to Sophia School Corporation has to be submitted by the person himself/herself</li> <li>• For teaching fees and travel expenses, the amount before withholding tax is considered as the person’s take-home pay.</li> <li>• Teaching fees and travel expenses will be paid in cash upon arrival at the University.</li> </ul>
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<Official trip settlement note> \* Created by Bureau of Personnel Affairs

(教職員番号/訪問先)

教職員番号/目的	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/〇〇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(衆) ～2022/02/03(朝) (1泊)	02/02 ～02/03		四谷/上野大学	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)	
使用予算-3 (複数予算合算時に使用)		詳細: 使用予算-3 (使用日: 他)	

Indicate "taxable" in the remarks column for income tax subjects and "tax exempt" for non-taxable subjects.

(実費 (交通費))

支払日	経路 (備考)	金額	税率	往復	運携方式	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 J R (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 J R (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 快速 (東京行) J R (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 空港快速 (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 J R (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	往復	運携方式	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 堀	13,100円	-			実費立替		《宿泊料》 国内指定額以内 / 旅費	
02/02	【課税・源泉所得税】日当 2日	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) Travel expenses (Pattern 2: 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.
- Teaching fees and travel expenses will be paid in cash upon arrival at the University.

<Official trip settlement 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/〇〇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 /補助金種別				詳細/使用予算-2 /補助					
算時に									
使用予算時に									
謝金の出振の									
Indicate “taxable” in the remarks column for income tax subjects, and “tax exempt” for non-taxable subjects.									
(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	連携方式	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】中央線 山手線 中央線快速 (東京行) 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 空港快速 (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】宿泊費規 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	



Preparation of the “Request for Payment of Compensation Fees, etc.” and “KAKENHI Research Expense Request”

- Enter three items on the “Request for Payment of Compensation Fees, etc.” (Excel file; teaching fee, taxable portion and non-taxable portion of travel expenses).
- Select the same category for taxable travel expenses as for remuneration, and select “Others” for tax-exempt travel expenses.
- After entering the information, email this Excel file to Office of Personnel Services and Benefits.
  - \* Email address: hojoshajinji@ml.sophia.ac.jp
  - \* File name and email title: “Request for Payment of Compensation Fees\_\*\*\*\*” (← The \* part is the applicant’s name)



<Request for Payment of Compensation Fees, etc.>

No	1	2	3	計	
支払先情報	氏名	北野 大地	北野 大地	北野 大地	
	氏名(カナ)	キタノ 大地	キタノ 大地	キタノ 大地	
	性別	男	男	男	
	生年月日(注1)	1950/1/1	1950/1/1	1950/1/1	
	郵便番号	060-8588	060-8588	060-8588	
	住所(注2)	北海道札幌市中央区北3条西6丁目	北海道札幌市中央区北3条西6丁目	北海道札幌市中央区北3条西6丁目	
	電話番号	090-9999-9999	090-9999-9999	090-9999-9999	
学生番号(注3)					
支払情報	報酬内容	2/10 研究打合せ、知識の教授	2/10 研究打合せ、知識の教授 国内招聘旅費(課税分)	2/10 研究打合せ、知識の教授 国内招聘旅費(非課税分)	
	報酬区分	知識等の教授・指導料	知識等の教授・指導料	知識等の教授・指導料	
	支払額(注4、5)				0
	源泉所得税	(入力不要)	(入力不要)	(入力不要)	0
	差引支払額	5,000	24,720	57,820	87,540
支払方法	支払区分	口座振込	口座振込	口座振込	
	支払希望日	(任意入力)	(任意入力)	(任意入力)	
振込先情報 (口座振込の場合のみ)	銀行名	みずほ銀行	みずほ銀行	みずほ銀行	
	銀行コード	0001	0001	0001	
	支店名	札幌支店	札幌支店	札幌支店	
	支店コード	813	813	813	
	口座種別	普通	普通	普通	
	口座番号	9999888	9999888	9999888	
	口座名義	キタノ 大地	キタノ 大地	キタノ 大地	
立替の有無(注6)	無	無	無		

<KAKENHI Research Expense Request (only for remuneration)>

科学研究費助成事業支出申請書(謝金専用)	申請年月日	年	月	日
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研究代表者	上智 太郎	印
学内分担者氏名	※学内分担者からの支出の場合のみ記入	

課題番号	2 : 1 : K : 1 : 2 : 3 : 4 : 5	※事務局確認欄 K、KKがつくものは基金、それ以外は補助金
研究種目 ※該当種目に○	1. 学術変革領域研究(A)    2. 学術変革領域研究(B)    3. 新学術領域研究 4. 基盤研究(S)    5. 基盤研究(A)    6. 基盤研究(B)    7. 基盤研究(C)    8. 挑戦的研究(開拓)    9. 挑戦的研究(萌芽) 10. 若手研究    11. 若手研究(B)    12. 研究活動スタート支援    13. 特別研究員奨励費    14. 研究成果公開促進費 15. 国際共同研究強化    16. 国際共同研究強化(A)    17. 国際共同研究強化(B)	

A: 税込支払額	→No. -
B: 源泉徴収額 ※人事局記入	→振込先: 上智学院
支払金額 ※人事局記入	8: 7: 5: 4: 0: 円
支払先	立替払いの場合は、実際に支払った相手先を記入し、以下の「立替者」「振込口座」にも記入。 北野 大地

(3) 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 (an “Advance Transportation Expense Invoice” is not required).

# Travel Expense related FAQ (Frequently Asked Questions)

☆ External funds have their own rules, so please contact Center for Research Promotion and Support for research funds or Office of Accounting 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, 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 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 J’sNAVI NEO.”

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, this is handled by the Japanese branch offices.

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 If you lose your receipts, the travel expenses will not be paid. Please be careful not to lose them.

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 No, this cannot be paid as a travel expense. 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. Please note that nothing will be paid without these.

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 What are the criteria for selecting accommodation facilities?

A2-3-1 For accommodations, regardless of whether it is domestic or overseas, please select an accommodation facility close to the place of work. Please select a nearby facility (within 20 km) only if it is not possible to secure accommodations close to the place of work.

If you select accommodations that exceed these criteria, it will not be possible to pay for transportation to and from the place where you will be staying. The same applies when staying at home, at your parents' house, relative's or friend's house, etc. This does not apply to accommodations when staying the night before or after, however; the amount exceeding the transportation cost of the economic and reasonable route connecting the departure (return) place and the place of work cannot be paid.

Q2-3-2 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?

A2-3-2 Regardless of whether it is domestic or overseas, the portion exceeding the specified amount cannot be paid as a travel expense.

However, exceptions may be made in some foreign countries when the School Corporation deems it necessary for special reasons, such as accommodation in areas where accommodation fees are rising or in dangerous areas, so please contact us in advance. In Japan, if you cannot secure accommodations close to the place of work within the stipulated amount, please widen the range of consideration and select a facility nearby (approximately 20 km or less).

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



A2-3-3 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.

Q2-3-4 I got a free breakfast service at the place of accommodation. What is the accommodation fee in this case?

A2-3-4 If the food and accommodation costs cannot be clearly separated, such as free services 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.

Q2-3-5 What is the account title when the "accommodation fee" is included in the participation fee for academic conferences and training?

A2-3-5 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.

Q2-3-6 How do you handle early check-in and late check-out?

A2-3-6 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 overseas official trips that fall under two categories in the Appended Table of Travel Expense Regulations in a single day?

A2-4-2 The amount listed in the category of official trip destination with the higher amount shall be applied. The same applies in the case of staying in a place as part of your journey, regardless of whether or not there is work to be done. However, if you do not leave the airport due to transit, etc., or if you stay for a short time, the lower daily allowance (other than the designated city) will be applied.

Q2-4-3 What is the daily allowance for going to the airport the night before because the flight departs at midnight?

A2-4-3 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.

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 submit a reason statement and documents confirming insurance details as evidence when doing the travel expense claim.

Q2-5-4 Can I get travel insurance for domestic official trips?

A2-5-4 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.

(Travel due to personal reasons)

Q2-6-1 I plan to go on a private trip abroad; are there any necessary procedures?

A2-6-1 Even if it is a private overseas trip, please submit "Overseas Travel Notification/Return Notification (personal reasons)" before and after traveling from the viewpoint of safety management.

Q2-6-2 How do you handle travel expenses for official trips to visit one's hometown and private sightseeing in the case of domestic official trips?

A2-6-2 It will be handled as follows.

<Transportation expenses> As per the general rule, the travel expenses will be calculated by comparing the cost of the route taken (starting from Yotsuya ) with the cost of the route actually used, whichever is lower. However, routes used for personal reasons are not eligible for travel expenses.

Example: If you go from your home in Tokyo to your parents' home in Osaka for personal reasons and from there to Hokkaido on an official trip and then return to your home in Tokyo.

⇒ The lower of the following two will be paid as travel expenses.

- (1) Transportation expenses from Yotsuya to Hokkaido × 2
- (2) Transportation expenses from Osaka to Hokkaido to Tokyo (your home)

<Accommodation fees> Expenditures can be made only for accommodations required for work-related purposes, but not for accommodations considered to be for personal use. Also, expenditures cannot be made for overnight stays at a parent's home or a friend's home.

<Daily allowance> Expenditures can be paid only for the number of days that the work was performed, not for days that include personal affairs.

\* In cases where the breakdown of airline tickets and accommodation fees is unknown, such as package tours, or where the breakdown of airline tickets per flight is unknown, the amount per day can be prorated from the number of days of the entire itinerary, and only the number of days for which the work is performed can be paid. No expenditures can be made for the days used for personal reasons.

(Others)

Q2-7-1 Is it possible to request that education and research part-time workers (remuneration for part-time work) go on official trips?

A2-7-1 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.

Q2-7-2 Is it possible to ask students from other universities to travel on official trips?

A2-7-2 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. The applicable category is B.

(Travel expenses associated with remuneration)

Q2-8-1 A tax treaty has been applied, but the taxable mark appears on the official trip settlement note. How should this be processed?

A2-8-1 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.

Q2-8-2 I paid for the travel expenses of the invitee by credit card. I don't have a receipt; what should I do?

A2-8-2 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.

Q2-8-3 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?

A2-8-3 In that case, it will be treated as tax-exempt. Please indicate the portion of the expenses advanced in the travel expense invoice and official trip report.

## 3. Remuneration

### 3-1 Types of remuneration

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

	Remuneration for part-time work (Note 1)	Contractual remuneration (Note 1)
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 (education and research part-time work)	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"> <li>• Remuneration for speaking engagements, manuscripts, translations, proofreading, and design (including the creation of websites)</li> <li>• Fees for teaching knowledge and providing instructions</li> <li>• Remuneration for services of attorneys, tax accountants, accountants, judicial scribes, etc.</li> </ul>
Unit price	Refer to the “remuneration for part-time work” column of the “List of Unit Price Standards for Remuneration of Sophia School Corporation” 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"> <li>• Research expenses in general</li> <li>• Competitive funding for public institutions</li> <li>• Student education and research expenses</li> <li>• Collaborative lectures</li> <li>• Educational innovation</li> </ul>	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 part-time work remuneration 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: Refer to “3-7 Account titles” (p. 28) for the differences between “remuneration for part-time work” and “temporary staff”, and “contractual remuneration” and “outsourcing expenses”.

Note 2: A total-controlled budget is a budget that is not managed by account but by the total amount (⇔ account-controlled budget).

#### [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.

## 3-2 Remuneration for part-time work

### 3-2-1 Employment Procedures for Education and Research Part-time Work

Order	Work category	Contents
1	Employment application	<p>(1) Prepare an “Employment Application Form and Employment Notice (Notice of Working Conditions) for Education and Research Part-time Work” in the designated form (Excel).</p> <p>(2) Submit the following documents to Office of Personnel Services and Benefits at least <u>5 days before</u> the start of employment.</p> <p>a. Employment Application Form and Employment Notice (Notice of Working Conditions) * To be submitted by everyone regardless of the employment period</p> <p>b. Dependent deduction, etc. (change) declaration form (see p. 70)</p> <p><u>(3) Send the Excel files created in steps (1) and the PDF data created in (2) from the email address of the hiring manager to Office of Personnel Services and Benefits.</u></p> <p>* The email address of the recipient: hojoshi_jinji@ml.sophia.ac.jp</p> <p>* File name and email title: “Employment Application Form 2022_*****” (The name of the education and research part-time worker goes in the * part)</p> <p>&lt;Points to keep in mind&gt;</p> <ul style="list-style-type: none"> <li>○ The forms should be the most recent ones stored in Applications and Manuals Database.</li> <li>○ Employment must be started after the employment application is approved.</li> <li>○ Employment applications are submitted in budget and fiscal year units.</li> <li>○ When employing a student of the University, sufficient care shall be taken not to interfere with the research guidance, classes, etc., of the student.</li> <li>○ 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 &lt;Form 5-3&gt;” (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].</li> <li>○ When employing international students, please refer to “Employment of International Students” (see page 71).</li> </ul>
2	Final decision	<p>After approval by the Director of Bureau of Personnel Affairs, Office of Personnel Services and Benefits will send a notification to the applicant 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 also sent at that time, 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>&lt;Points to keep in mind&gt;</p> <ul style="list-style-type: none"> <li>○ 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. * <u>Pencils, friction erasers such as FriXion pens, and correction fluid (tape) are not allowed.</u> * <u>“Same as above” and “ ” are not allowed.</u></li> <li>○ 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 Services and Benefits, interviews with education and research part-time workers, etc. will be conducted after random sampling.</li> </ul>
4	Submitting the attendance table	<p>Submit the following documents to Office of Personnel Services and Benefits by the <u>5th of the following month</u> of each month.</p> <p>Both the applicant (hiring manager) and the education and research part-time worker must confirm the contents before submission:</p> <p>a. Attendance table (needs to be approved by the budget manager. The stamp is not required for KAKENHI). (If you work from home, attach the “Telecommuting Report”.)</p> <p>b) KAKENHI Research Expense Request (only of KAKENHI)</p> <p>&lt;Method of submission&gt;</p> <p>(1) Submission in paper form (in principle) ⇒ The application can be submitted by on-campus mail, by bringing it to Bureau of Personnel Affairs, or by post. Please be sure to sign and put your stamp (all stamps are required), etc. without any omissions.</p> <p>(2) Submission by e-mail attachment (submissions via email attachments will continue to be accepted in 2022 from the viewpoint of preventing the spread of COVID-19).</p> <p>⇒ Only PDF files can be submitted by email.</p>

		<p>→ syukkinhyou_arusya-co@sophia.ac.jp</p> <p>Concerning the stamps and signatures of the hiring manager and the budget manager, for submission via email, we consider that the sender of the email has approved the document, as a simplified alternative. Mailing etc. is not required.</p> <p>In addition, the stamp of the budget manager can be omitted by putting him/her in the CC of the email and clearly stating “approved by the budget manager” on the condition that approval is obtained in advance. However, this does not apply to hiring managers. (It will not be accepted if the person in charge of office work puts the hiring manager and the budget manager in the CC)</p> <p>&lt;Points to keep in mind when submitting by email attachment&gt;</p> <ul style="list-style-type: none"> <li>○ PDF data must be sent from the email address of the hiring manager.</li> <li>○ When converting to PDF, be sure to set “grayscale” and “resolution 300 dpi or more.” Also, scan the document from the front, not at an angle.</li> <li>○ Fill out the form carefully, as OCR software will be used to read it.</li> </ul>
5	Payments	<p>The salary payment day is the 28th of every month (payment for the previous month’s completion)</p> <p>&lt;Points to keep in mind&gt;</p> <ul style="list-style-type: none"> <li>○ If the salary payment date is a bank holiday, the payment will be made on the preceding business day.</li> <li>○ Remuneration for part-time work cannot be paid in advance.</li> <li>○ The transfer destination must be an account in the name of the person himself/herself.</li> </ul>

### 3-2-2 Working conditions

Category	Contents
Workplace	<ul style="list-style-type: none"> <li>○ As a general rule, the work will be limited to University facilities and will be performed under the supervision of the hiring manager. If, due to unavoidable reasons, the person will be working off-campus at any time, please consult Office of Personnel Services and Benefits.</li> <li>○ Work at places that are considered beyond the control of the hiring manager is not permitted. However, in 2022, from the viewpoint of preventing the spread of COVID-19, “telecommuting” will continue to be permitted only when the following requirements are met.</li> </ul> <p>&lt;Handling of telecommuting&gt;</p> <p>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"> <li>(1) The place of work for telecommuting is limited to the home address indicated in the employment notice.</li> <li>(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.</li> <li>(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.</li> <li>(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.</li> <li>(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.</li> <li>(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.</li> </ol>
Salaries	<ul style="list-style-type: none"> <li>○ Hourly wage unit price: Refer to the “remuneration for part-time work” column of the “List of Unit Price Standards for Remuneration of Sophia School Corporation” (p. 75).</li> <li>○ Transportation expenses: Actual expenses will be paid up to 1,800 yen/day. (Undergraduate students are paid only during long vacation periods according to the academic calendar.)</li> </ul>
Working hours	<ul style="list-style-type: none"> <li>○ The prescribed working hours per week are 8 hours or less a day and less than 20 hours per week. 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).</li> <li>○ 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).</li> </ul>

Break time	<p><input type="radio"/> 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><input type="radio"/> 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).</p> <p><input type="radio"/> 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><input type="radio"/> When taking a compensatory holiday, please indicate this in the relevant day column of the attendance table.</p> <p><input type="radio"/> Please note that, if you do not allow the employee to take a compensatory holiday or if you do not indicate a compensatory holiday in advance, the work day in question will be treated as “holiday work” as described below.</p>														
Overtime work Late-night work Work on holidays	<p><input type="radio"/> 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.</p> <p><input type="radio"/> If the work is unavoidable, the hourly rate will be as follows under the Labor Standards Law.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td rowspan="3" style="text-align: center;">General rule</td> <td>Overtime work</td> <td style="text-align: center;">25%</td> </tr> <tr> <td>Late-night work</td> <td style="text-align: center;">25%</td> </tr> <tr> <td>Work on holidays</td> <td style="text-align: center;">35%</td> </tr> <tr> <td rowspan="3" style="text-align: center;">Overlap pattern</td> <td>Overlap of overtime work and late-night work</td> <td style="text-align: center;">50%</td> </tr> <tr> <td>Overlap of holiday work and late-night work</td> <td style="text-align: center;">60%</td> </tr> <tr> <td>Overlap of holiday work and overtime work</td> <td style="text-align: center;">35%</td> </tr> </table>	General rule	Overtime work	25%	Late-night work	25%	Work on holidays	35%	Overlap pattern	Overlap of overtime work and late-night work	50%	Overlap of holiday work and late-night work	60%	Overlap of holiday work and overtime work	35%
General rule	Overtime work		25%												
	Late-night work		25%												
	Work on holidays	35%													
Overlap pattern	Overlap of overtime work and late-night work	50%													
	Overlap of holiday work and late-night work	60%													
	Overlap of holiday work and overtime work	35%													

### 3-2-3 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	<p>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</p> <ul style="list-style-type: none"> <li>• Students - 119,000 yen/month</li> <li>• Non-students - 88,000 yen/month</li> </ul> <p>If it is less than the above, it is not subject to withholding tax.</p>
(3) Has not filed a declaration with the University or any other office.	Needed	<p>It will be handled in the same manner as (2).</p> <p>* Declarations must be submitted for each calendar year.</p>

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

### 3-2-4 Employment of international students

Category	Handling
<p>A: In the case of hiring international students enrolled in the University (Note)</p>	<ul style="list-style-type: none"> <li>○ 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.</li> <li>○ 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.</li> <li>○ If the residence status is “dependent,” the student will need a permit for activities outside the residence status issued by the Immigration Bureau in advance, so please submit a copy of the permit to Office of Personnel Services and Benefits together with the employment application.</li> </ul>
<p>B: When hiring international students enrolled in other universities (Note)</p>	<ul style="list-style-type: none"> <li>○ A permit for activities outside the residence status is required. Please submit a copy of the permit to Office of Personnel Services and Benefits together with the employment application.</li> <li>○ The working hours allowed in this case are the same as A above.</li> </ul>

Note: The following activities are not regulated as activities outside of residence status: In this case, please apply as a contractual remuneration, not remuneration 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.

## 3-3 Contractual remuneration

### 3-3-1 Flow of procedure

Order	Work category	Contents
1	Unit price determination	<ul style="list-style-type: none"> <li>○ Confirm and determine the unit price according to the “Unit Price Standards for Remuneration of Sophia School Corporation” (described below)</li> <li>○ 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” (designated form) should be prepared and submitted to Office of Personnel Services and Benefits in advance for approval before making the request to the other party.</li> <li>○ 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) will be attached to the voucher as evidence document.</li> </ul>
2	Item inspection (Only for budgets subject to item inspection)	<ul style="list-style-type: none"> <li>○ In the case of remuneration accompanied by deliverables such as manuscript fees, translation fees, editing fees, tape transcriptions, etc., the deliverables will be inspected at Inspection Station along with invoices and delivery slips.</li> <li>○ If there is no invoice or delivery slip due to consignment to an individual, etc., you have to fill out a “Request for item inspection” (designated form) and have the items inspected.</li> <li>○ The invoice, delivery slip, or “Request for item inspection” shall clearly indicate <u>the basis for calculating the remuneration (number of words or characters)</u>.</li> <li>○ For editing and translation, enter the number of words or characters in the original manuscript in the Compensation Details field of the financial system.</li> </ul>
3	Payment application	<p>The following documents have to be submitted to Office of Personnel Services and Benefits at least <u>two weeks</u> before the desired payment date.</p> <p>[Other than KAKENHI]</p> <p>(1) Request for Payment of Compensation Fees, etc. (output from the financial system)</p> <p>(2) Certification (details on the materials that can confirm the basis for calculating payment amounts are given below)</p> <p>&lt;One of the following is required&gt;</p> <p>a. Copy of lecture pamphlets, abstracts of proceedings, and other documents that allow us to understand the details and date/time of the lecture.</p> <p>b. Invoices and delivery notes (originals): Only when issued by the other party</p> <p>c. Sample of deliverables</p> <p>&lt;Required only when conditions are met&gt;</p> <p>d. “Request for item inspection” (original): Refer to 2 “Item inspection” above</p> <p>e. Receipt (original): Only in the case of advance payment</p> <p>f. Request for remuneration unit price (approved/copy): Only if a request has been submitted</p> <p>g. 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</p> <p>H. Official trip settlement note (copy): Only for travel expenses associated with payment of remuneration fees</p> <p>i. Notification for Tax Treaties: Only for invitees from countries to which a tax treaty applies (see p. 73)</p> <p>[KAKENHI]</p> <p>(1) Request for Payment of Compensation Fees, etc. (KAKEN expenses) *output to an Excel file</p> <p>(2) KAKENHI Research Expense Request (only for remuneration)</p> <p>(3) Evidence: Same as (2) in “Other than KAKENHI” above</p> <p>* As for (1), the Excel data have to be sent to Bureau of Personnel Affairs at the same time as the paper submission.</p> <p>* The email address of the recipient: ukeoi_syakin@ml.sophia.ac</p> <p>* File name and email title:  “Request for payment of remuneration fees, etc. _*****” (the applicant’s name goes in the * part)</p> <p>&lt;Points to keep in mind&gt;</p> <ul style="list-style-type: none"> <li>○ 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.</li> <li>○ 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.</li> </ul>
4	Payments	<ul style="list-style-type: none"> <li>• Payment as needed</li> <li>• We may not be able to process sudden payments, so please apply well in advance.</li> <li>• As a general rule, payment is made to the service provider.</li> </ul>



### 3-3-2 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 Office of Personnel Services and Benefits.
- 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 Office of Personnel Services and Benefits.

[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 March 2022).

United States, United Kingdom, France, Australia, Netherlands, Switzerland, New Zealand, Sweden, Germany, Latvia, Lithuania, Estonia, Russia, Austria, Iceland, Denmark, Belgium, Croatia, Uzbekistan, Spain, and Georgia.

- 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 Services and Benefits each time you wish to apply a tax treaty.

#### (4) Treatment of consumption tax for non-residents

- 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 coming to Japan are covered by “Specific 10% Expenses/Reverse Charge.”
  - 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.”

The screenshot shows a software window titled "詳細入力ウィンドウ" (Detailed Input Window) with a "閉じる" (Close) button in the top right. On the left, there are two sections: "詳細1" (Detail 1) and "詳細2" (Detail 2). Under "詳細1", there is a "消費税" (Consumption Tax) section. Under "詳細2", there are sections for "科目" (Account), "明細" (Details), "部門" (Department), and "教管按分" (Faculty/Staff Allocation). A central list of items is displayed, including:
 

- 【使用不可】 (Inapplicable)
- 非課税収入 (Non-taxable income)
- 免税収入 (Tax-exempt income)
- 課税5%収入 (Taxable 5% income)
- 課税8%収入 (Taxable 8% income)
- 課税支出用途特定収入 (Taxable expenditure purpose-specific income)
- 共通用途特定収入 (Common purpose-specific income)
- 特定収入以外課税対象外収入 (Income other than specific income, non-taxable)
- 非課税支出/免税・対象外含 (Non-taxable expenditure / tax-exempt / non-targeted included)
- 特定8%支出/別荘・クラブ (Specific 8% expenditure / villa / club)
- 課税5%支出 (Taxable 5% expenditure)
- 課税8%支出 (Taxable 8% expenditure)
- 課税10%支出 (Taxable 10% expenditure)
- 【軽減】課税8%支出 (Reduced taxable 8% expenditure)
- 特定10%支出/別荘・クラブ (Specific 10% expenditure / villa / club)
- 課税10%収入 (Taxable 10% income)

 On the right side of the window, there are three search fields, each with a "検索" (Search) button, and a "部門按分" (Department Allocation) dropdown menu.

#### 3-3-3 Payments to University staff

- It is not possible to pay remuneration etc. to a person who has an employment relationship with the University. However, if it is a request to a faculty member of the University (someone not in the budget unit who will spend the remuneration, etc.) who has a high level of expertise in the target field, such as translation, foreign language editing, etc., and the necessity can be clearly confirmed, payment of remuneration is possible.
- Please be sure to consult with the person in charge of compensation fees before making a request. Confirm in advance whether or not the expenditure is possible.

**List of Unit Price Standards for Remuneration of Sophia School Corporaion**

Industry type	Category	Unit	Upper limit (yen)	Summary	Withholding income tax rate (Notes 1 and 2)	Payment Request Category	Procedure	
1. Remuneration for part-time work(education and research part-time work)	(1) Relatively easy tasks	Hours	1,080	(4) shall be a person with a master's or doctoral degree.		Remuneration for part-time work	"Application for Education and Research Part-time Employment"	
	(2) Complex and wide-ranging office work and other tasks	Hours	1,130					
	(3) Tasks that require specialized knowledge/technical skills or experience	Hours	1,180					
	(4) Tasks that require advanced specialized knowledge/technical skills or experience	Hours	1,330					
2. 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 2) Other than the above:No source (tax return for the person)	Remuneration for part-time work	"Expenditure Application for Meeting Attendance Remuneration, etc."	
	(2) Associate professors/department manager class	Sessions	10,000					
	(3) Other than the above	Sessions	5,000					
3. 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.				
	(2) General lectures (professors/executive class, doctors, lawyers, 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					
4. Creating manuscripts	(1) Japanese	Sheets	1,500	400 characters per sheet				
	(2) Foreign language	Sheets	4,500					300 words per sheet
5. Editing manuscripts	(1) Japanese	Sheets	800	400 characters per sheet (original manuscript)	Withholding income tax rate: 10.21% (non-residents: 20.42%) * Income Tax Act, Article 204			
	(2) Foreign language	Sheets	2,400					300 words per sheet (original manuscript)
6. Translations	(1) Foreign language → Japanese	Sheets	3,000	300 words per sheet (original manuscript)				
	(2) Japanese → foreign language	Sheets	4,000					400 characters per sheet (original manuscript)
	(3) Foreign language → foreign language	Sheets	7,200					200 words per sheet (original manuscript)
7. 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					
8. Teaching knowledge, etc./guidance		Sessions	5,000	Arts, sports, and other similar activities		Contractual remuneration	"Request for Payment of Remuneration Fees, etc." (Finance System Dr. Budget)	
9. Design	(1) Poster creation	Sheets	20,000					
	(2) Design creation (illustrations, logos, etc.)	Units	5,000					
10. Creating websites	(1) Web design/planning	Sessions	30,000					
	(2) Web page creation	Pages	5,000					
	(3) Updates	Sessions	5,000					
11. Program design	Programming work	Sessions	30,000					
12. Transcriptions	(1) Japanese	Units	8,000	1 60-minute tape				
	(2) Foreign language	Units	12,000					
13. Making fair copies using a word processor		Sheets	950	400 characters per sheet (Japanese), 300 words per sheet (foreign language)				
14. Cooperation in experiments	Test subjects	Hours	2,500		No source (tax return for the person)			
15. Cooperation in questionnaire surveys	Cooperation in questionnaire surveys on the web, paper, phone, etc.	Sessions	1,000					
16. Cooperation in interview surveys	Cooperation in hearings, interviews, face-to-face meetings, etc.	Hours	5,000					
17. 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, 2022)

(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 to 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.

**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 or 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

## 3-4 Handling of non-cash remuneration

### 3-4-1 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 Services and Benefits 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, in actuality, 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.

### 3-4-2 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 (inspection is required based on the purchase details even if there is no physical item such as an Amazon gift)
- \* 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 general 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.

### 3-4-3 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 <b>“unit price application”</b> 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.

### 3-4-4 In-kind payments other than prepaid cards

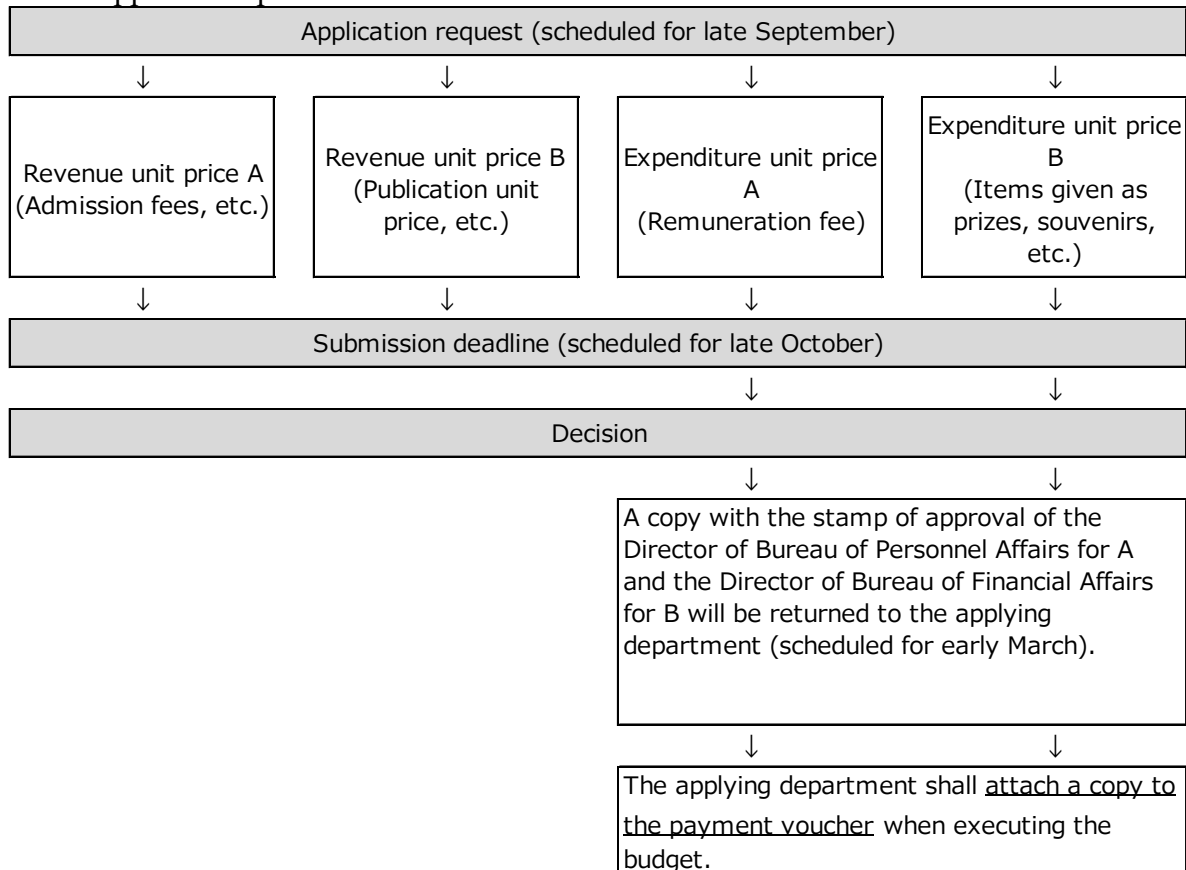
- If goods are given instead of monetary remuneration, please attach the following evidence to the voucher (Please note that the purchase cost should be approximately 2,000 yen.):
  - (1) Receipt (specific product name and quantity must be stated)
  - (2) Reasons statement for requiring an in-kind payment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

### 3-5 Unit price application \*Only for administrative departments

#### 3-5-1 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).

#### 3-5-2 Application procedure



#### 3-5-3 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 Services and Benefits. At a later date, a copy of the application with the approval stamp 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). At a later date, a copy with the approval stamp will be returned, so the copy should be attached to the payment voucher.

# Remuneration-related FAQ (Frequently Asked Questions)

☆ External funds have their own rules, so please contact Center for Research Promotion and Support for information on research funds or Office of Accounting for information on 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 remuneration 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.

(Remuneration 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 submitted the attendance table after the deadline. Will the salary be paid?

A2-2-4 There may not be enough time for the salary calculation. In that case, as a general rule, it will be accumulated and paid together with the salary for the next month.

Q2-2-5 I already work in a different employment type, such as temporary staff, etc. Is this relevant to the weekly working hours limit for part-time work remuneration?

A2-2-5 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.

Q2-2-6 Can I use research funds to hire an education and research part-time worker for administrative assistance, such as for voucher processing?

A2-2-6 No. When employing an education and research part-time worker with research funds, the work must be related to research (collection of materials, data entry, assistance in experiments, etc.) and hiring will not be allowed for work mainly related to 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. 67, "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 on p. 53, "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 Services and Benefits.

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 remuneration for part-time work. If you are in doubt about a situation, please contact the Office of Personnel Service.

## 4. Expenses related to food and beverages

- Concerning expenditures for food and beverages, please always keep in mind that these funds come from tuition fees, subsidies, donations, etc., so please try to keep expenditures to the absolute minimum, such as by considering the use of on-campus facilities.
- Concerning expenditures for food and beverages, please prepare an “Expenditure Report” (designated form) and attach it as an evidence voucher (not required for purchases of souvenirs for visiting clients or experiments).
- When paying expenses for one meeting related to food and beverages from multiple budgets, attach an “expenditure report” and an invoice (or receipt) to one mount, and attach multiple eligible vouchers to this. In this case, please write the number of the vouchers at the top (for example, in the case of 2 slips → “1/2” and “2/2”).
- Expenditures for food and beverages that fall under the “Other Welfare Expenses” in the “Points to keep in mind for each expense item” below cannot be made from research funds. This is because research expenses are expenses necessary for carrying out research, while welfare expenses are regarded as expenses that individuals enjoy as workers.
- There are individual rules for research funds related to external funds, so please be sure to check with Center for Research Promotion and Support in advance.
- The upper limits per person (excluding taxes) are as follows:

Category	Lunch fee	Dinner fee
Meetings with only university staff	1,000 yen	3,000 yen
Meetings with non-university staff	1,500 yen	5,000 yen

\*The above upper limits will be applied uniformly regardless of the type of account or budget.

\* The cost of tea served with lunch boxes is not included in the upper limit and may be spent within the bounds of common sense.

In addition, expenses for stocks of tea kept for meetings and visitors can also be spent within reasonable bounds.

\* Students and part-time lecturers of the University are regarded as “University staff.”

\* As a general rule, spending is not possible for food and beverages (tea confectionery, etc.) other than lunch and dinner. If there is a work-related need, please submit a request to the Director of Bureau of Financial Affairs through the Budget Unit Manager in advance and obtain prior approval (within a reasonable range, no prior approval is required for frequently held student exchange events and religious events [mass, etc.] sponsored by the Secretariat). Please note that, if the expenditure is not justifiable, you will be responsible for it.

\* Food and beverages in excess of the maximum amount may be possible by charging the excess amount to the meeting attendees.

[Points to keep in mind for each expense item]

Expense item	Points to keep in mind
Meeting expenses	<ul style="list-style-type: none"> <li>○ It is possible to pay for meals etc. associated with public meetings on campus or in places where regular meetings are held.</li> <li>○ If alcoholic beverages are served, it will not be recognized as a “meeting or gathering,” and the cost of the meeting or gathering <u>cannot be paid in full</u>. Therefore, <u>be sure to submit documents such as receipts with breakdowns. Please note that, if you cannot submit these documents, the expenditure will not be acceptable.</u></li> </ul>
Public relations and entertainment expenses	<ul style="list-style-type: none"> <li>○ Expenses for the minimal necessary public relation and entertainment for non-University staff, including incidental expenses of University staff.</li> <li>○ If you are giving souvenirs as part of a visit to a training site, etc., please indicate the recipient in the description column of the voucher. Please note that the purchase cost should be approximately 2,000 yen.</li> </ul>
Other welfare expenses	<ul style="list-style-type: none"> <li>○ This includes the cost of meals during busy times and food and beverage expenses at celebrations, banquets, receptions, and welcome and farewell parties to promote friendship among university staff (including students).</li> <li>○ The account will be “other welfare expenses” of “administrative expenses.”</li> <li>○ Use of research funds is not allowed for these expenses.</li> </ul>

<Important: About budget diversion>

The above three expense items cannot be executed in excess of the amount of the budget application (controlled through Dr. Budget).

Also, please note that it is not possible to apply for a mid-year budget diversion (increase) through Collaboflow.



## 5. Overseas remittance

### 5-1 Types of overseas remittances and points to keep in mind

(1) In the case of the financial system (Dr. Budget)

No.	Remittance type	Details	Execution category	Points to keep in mind
1	Remittance checks in US\$	<p>Applicable <u>only when a bank transfer is not possible</u></p> <p>* Bank transfer is recommended (Expiration due to postal delays, postal accidents, or failure to cash has occurred)</p>	32: Remittance checks in US dollars	<ul style="list-style-type: none"> <li>○ Checks will be mailed only in cases where overseas remittance of US dollars cannot be processed by bank transfer. (Checks are prepared by Office of Capital and sent directly by air mail.)</li> <li>○ Please prepare the following documents, clip them to the voucher, and submit them.               <ul style="list-style-type: none"> <li>(1) Remittance statement (see example)</li> <li>(2) Customs notice (fill in the “Remitter” and “Remittee” fields in English)                   <ul style="list-style-type: none"> <li>* The format for (1) is stored in the “Applications and Manuals Database” of the internal network (Sophia M365 Portal).</li> <li>(If you cannot obtain it from the “Applications and Manuals Database,” please contact the person in charge at Office of Capital.)</li> <li>* (2) is in Office of Capital, but it is also available at post offices.</li> <li>* Envelopes for airmail will be prepared by Office of Capital at the time of mailing.</li> </ul> </li> </ul> </li> <li>○ If there are documents to be enclosed, please attach them to the voucher.</li> <li>○ Please make sure that the evidence (invoice) clearly states <u>the mailing address and name of the check (Payable to-, etc., if different from the mailing name)</u>, as well as other information, such as the Invoice No.</li> </ul>
2	Euro remittance to Germany	Bank transfer	33: Euro remittance to Germany	<ul style="list-style-type: none"> <li>○ Euro remittances to Germany are usually bank transfers.</li> <li>○ When sending Euros to countries other than Germany, it will be as “other remittances.”</li> </ul>
3	Other remittances	<ul style="list-style-type: none"> <li>• Bank transfer remittance in US\$</li> <li>• Euro remittance to countries other than Germany</li> <li>• Bank transfer remittance for other foreign currencies</li> </ul>	31: Overseas remittance	<ul style="list-style-type: none"> <li>○ We are unable to write checks in foreign currencies other than USD because our partner bank no longer allows it.</li> <li>○ Transfers in minor currencies may not be possible. Please contact Office of Capital for details.</li> <li>* 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).</li> <li>* 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.</li> <li>○ 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 “Overseas Remittance Payment, Notification Sheet for Remittance.doc” that you created as a file attachment using the attachment function in the Dr. Budget input screen.) (Please refer to the entry example on p. 85.)</li> </ul>

				<ul style="list-style-type: none"> <li>○ When paying in a foreign currency based on Japanese yen (← “I want to pay ○○ yen in foreign currency”), <u>please write “△△ (US\$/Euro, etc.) equivalent to ○○ yen” in the description column of the voucher.</u></li> <li>○ There are points to keep in mind depending on the country and currency of the payee (see p. 86).</li> <li>○ If there is more than one payee, please prepare a separate voucher for each payee. Please use one voucher per payee.</li> </ul>
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(2) In the case of KAKENHI (for overseas remittance of KAKENHI, please consult with Center for Research Promotion and Support.)

No.	Remittance type	Details	Execution category	Points to keep in mind
1	Remittance through KAKENHI	<u>Bank transfer</u>	-	<ul style="list-style-type: none"> <li>○ The remittance fee (4,500 yen: as of April 1, 2022) will be paid by the remittance requester as a direct expense.</li> <li>○ Please attach the following documents to the set of KAKENHI vouchers.               <ul style="list-style-type: none"> <li>(1) Foreign remittance transfer statement                   <ul style="list-style-type: none"> <li>* Please attach the account information and other documents (e-mails from the other party, etc.) that you used as reference when entering the information.</li> <li>* Please contact Center for Research Promotion and Support for the format of (1).</li> </ul> </li> <li>(2) KAKENHI Research Expense Request (remittance fee)                   <ul style="list-style-type: none"> <li>* Two KAKENHI Research Expense Request are required: one for the voucher payment and one for the remittance fee.</li> </ul> </li> </ul> </li> </ul>

## 5-2 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 Capital. (shikin\_common@ml.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).

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 dollars × 109.16 yen = 6,003.8 yen
- Amount stated on the voucher: 6,003 yen (rounded down to the nearest decimal point)

## 5-3 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. However, in the case of KAKENHI, a remittance fee of 4,500 yen (as of April 1, 2022) will be paid by the transfer requester as a direct expense.
- 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: Remittance statement (for US\$ check remittance)]

[How to fill out a remittance statement]

- ① Please leave it blank. (Filled in by Office of Capital.)
  - ② Addressee of the check: Please fill in the name of the vendor issuing the invoice.  
However, if an addressee has been specified (usually specified as "Payable to △△△△," please use this as the counterparty.)
  - ③ Check No.: Please leave it blank. (Filled in by Office of Capital.)
  - ④ Please fill in the foreign currency amount.
  - ⑤ Address to: Please fill in the address (department's name, professor's name, etc.) of the invoice.
  - ⑥ Customer No.: Please fill in according to the invoice. (It may also be listed as "Account No.")
  - ⑦ Invoice No.: Please fill in according to the invoice. If you have a Credit Memo (discount), do not forget to include it.  
Please enter here information other than the above, such as Reference No. and Subject No.
- ※ When there are multiple invoices (to be combined and remitted)
- ・ Please fill in the sum of foreign currency amounts (4).
  - ・ Please specify all Invoice and Customer Nos. on the remittance statement.

[Notes]

If handwritten, please use uppercase block letters that everyone can read to avoid misreading. If there are illegible characters, the remittance may not be possible.

Gakko Hojin Jochi Gakuin  
SOPHIA UNIVERSITY

Leave it blank  
Tokyo, ①

②ACADEMIC BOOK CENTER

Leave it blank

Dear Sirs:  
Please find enclosed our Check No. ③  
for US \$ ④ 50.00 in Payment of the following invoice(s)  
Addressed to: ⑤ SOPHIA UNIVERSITY  
Customer No.: ⑥ Cust ID : XSOP  
Invoice No.: ⑦ 105905

Inquiries should be addressed to

Bureau of Financial Affairs  
Office of Capital  
Sophia University  
7-1 Kioi-cho, Chiyoda-ku  
Tokyo,102-8554 JAPAN  
FAX +81-3-3238-3129

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

[Entry example: Customs Notice (for US\$ check remittances)]

税関告知書 CUSTOMS DECLARATION 輸送方法①  航空・Air  SAL・Surface Air lifted  船便・Surface

Deposited Operator: JAPAN 重要！裏面の注意事項を参照してください。Important! See instructions on the back.

該当するものにチェック(×)をして下さい。Tick as appropriate.

Gift 贈物  Commercial Sample 商品見本  
 Documents 書類  Other その他

内容品の数量及び明細 Quantity and detailed description of contents (1) 重量 (in kg)(2) 価格 (Value)(3)

お届先住所・氏名  
お届先住所・氏名  
お届先住所・氏名

From  
Sender's Name  
Address  
Country JAPAN  
TEL FAX

To  
Receiver's Name  
Address  
Country JAPAN  
TEL FAX

Do not fill in this side. For office use only.

In the bold-framed area, fill in the address, name, receiver's address in alphabet.

Only insurance (保険付に際し) 取扱金額 Insured Value (A) SDR

英語 (Words) 総重量 (Gross Weight) 合計 (Postage) 送料金

\*RR 476 986 394 JP\*

Sender's Copy 依頼主様控

RF1-4091350-15-23

★ The "Customs Notice" is available at Office of Capital, and also at post offices.

[Entry example: Notification Sheet for Overseas Remittance]

海外送金内容連絡シート Notification Sheet for Overseas Remittance ※ 全て半角英数字で入力してください。 Please use only half-width alphanumeric characters.

※ 受取人本人にご記入いただく場合：本枠内のみ本人が記入してください（本枠外は担当部署記入）。 If the recipient him/herself fills out: Fill in the thick-bordered box only.  
 ※ 依頼番号欄はDr.Budgetにファイル添付する等は不要です。シート印刷後に依頼番号を手書きし、伝票にクリップ留めして下さい。 It's not necessary to fill in the section of Slip Number when you attach the file at Dr.Budget. After printing this form, write the number by hand and clip it to the slip.

依頼番号 Slip Number (For office use)	123456789	今回の受取人への送金について Time of remittance (For office use)	<input type="checkbox"/> 初めて <input checked="" type="checkbox"/> 2回目以降 <input type="checkbox"/> 不明 First time/ Twice or more/ Unknown	受取人本人による記入（該当する場合チェック） Filled in by the recipient (Check the box if applicable) (For office use) →	<input type="checkbox"/>
送金内容 Detail (For office use) ※ 銀行への報告用 For reporting to the bank			送金目的 Purpose (For office use) ※ 銀行への報告用 For reporting to the bank		
PAYMENT FOR BOOKS			<input checked="" type="checkbox"/> 貿易 (TRADE) <input type="checkbox"/> 貿易外 (NON TRADE) → Check one		
先方への連絡事項 Message to the receiver side (For office use)					
ACCOUNT No.12345 / INVOICE No.56789					
送金額 Amount (For office use)	円貨相当額の場合 (equivalent in yen) 通貨を下記から選択してください 円貨額 Amount in yen :		外貨送金の場合 (foreign currency) 金額 Amount (例: USD 250.00):		
	送金希望通貨 Requested currency (Check one)		金額 Amount (例: USD 250.00): <b>GBP120.00</b>		
	<input type="checkbox"/> USD\$ <input checked="" type="checkbox"/> GBP£ <input type="checkbox"/> ALD <input type="checkbox"/> JPY (Payable if you have a bank account in Japan)				
	<input type="checkbox"/> EUR€ <input type="checkbox"/> CHF <input type="checkbox"/> OTHER ( )				
※ CNY payments to individuals in China are not permitted.					
受取人・銀行口座情報 Receiver/Bank Account Information ! ヨーロッパ宛送金の場合はIBANを記入してください。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。 ! Please write IBAN for remittance to Europe. Please write CLABE along with the account number for remittance to Mexico.					
口座番号 Account number	IBAN:GB12345678901234				
銀行名 Bank name	BARCLAYS BANK				
支店名 Branch name	MAIN	SWIFT(BIC)/ABA 等 SWIFT(BIC)/ABA code	BARCGB22XXX		
銀行住所 ※ 必ず国名もご記入ください。 Address of bank branch (full address including the name of country)					
*** ** QUEENS ROAD HASTINGS EAST SUSSEX TN*** **, UK					
口座名義 Account holder's name	**** BOOKS LTD				
受取人住所 ※ 必ず国名もご記入ください。 Account holder's address (full address including the name of country)					
FOXHILLS HOUSE, RUSHDEN NN*** **, UK					
* 経由銀行 Intermediary Bank (ある場合のみ If needed)					
銀行名 Bank name		支店名 Branch name			
銀行住所 ※ 必ず国名もご記入ください。 Address of bank branch (full address including the name of country)					
SWIFT/ABA code					

[2021.11 財務局資金グループ 更新]

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

<Points to note when filling in>

- Please be sure to fill in the voucher number (request number).
- 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.
- Please check the name of the bank, branch, account holder, etc. on the invoice, etc., and include this information.
- The account information may have changed since your last payment, so be sure to check the account information every time.
- Please be brief in the Remittance Details column. Example: HONORARIUM (in case of remuneration), REFUND OF ○○ (in case of refund)
- Please check either “trade” or “non-trade” in the remittance purpose column. (“Trade” = import of goods, such as the purchase of books)
- If you have information you want to convey to the other party, please fill in the contact information column. Example: invoice number, payment details (as for an online lecture fee ...), etc.
- Please fill out the necessary information, clip it to the voucher, and submit it.  
(Please also include the file “Overseas Remittance Payment, Notification Sheet for Remittance.doc” that you created as a file attachment using the attachment function in the Dr. Budget input screen.)
- Please fill in the intermediary bank only if it has been specified.
- Attach source of evidence for information on the bank account etc. that you used as a reference to fill in the form. If the information cannot be confirmed, the remittance may be delayed.  
However, it is not necessary if the contents of the remittance contact sheet are filled in (input) by the recipient. (Please check the “Fill in by Person” field.)

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

<By country>

<p><b>The U.S.A.</b></p> <ul style="list-style-type: none"> <li>● 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.</li> <li>● 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.</li> </ul>
<p><b>Eurozone in general</b></p> <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>
<p><b>South American countries</b></p> <p>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.</p>
<p><b>CANADA</b></p> <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>
<p><b>INDIA</b></p> <p>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.</p>
<p><b>CHINA</b></p> <p>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.</p>
<p><b>THE PHILIPPINES</b></p> <p>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.”</p>
<p><b>MYANMAR</b></p> <p>The ITRS code must be written for remittances to Myanmar.</p>

<By currency>

<p><b>JPY (Japanese yen)</b></p> <p>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.</p>
<p><b>CNY (renminbi)</b></p> <p>Remittance to individuals (the payee is an individual) is not accepted.</p>
<p><b>INR (Indian rupee)</b></p> <p>If there is an IFSC code (11 digits) identifying the bank or branch in India, the accuracy of the money transfer will be improved.</p>
<p><b>MYR (Malaysian ringgit)</b></p> <p>In the case of MYR remittances, actual demand confirmation documents must be submitted to the bank in advance.</p>
<p><b>KRW (South Korean won)</b></p> <p>It is mandatory to include the payee’s phone number.</p>
<p><b>CLP (Chilean peso)</b></p> <p>Due to the special nature of interbank payments, it is necessary to confirm in advance whether remittance is possible. Please contact Office of Capital.</p>

<By currency (continuation)> \* The following information on currencies is based on the history of inquiries that Office of Capital 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.

<b>NGN (Nigerian naira)</b>
Remittance is not possible. Please check with the other party for remittances in a different currency.
<b>CFA (Ivory Coast safer franc)</b>
Remittance is not possible. Please check with the other party for remittances in a different currency.
<b>LKR (Sri Lankan rupee)</b>
Remittance is not possible. Please check with the other party for remittances in a different currency.
<b>BRL (Brazilian real)</b>
Remittance is not possible. Please check with the other party for remittances in a different currency.
<b>AFN (Afghan afghani)</b>
Remittance is not possible. Please check with the other party for remittances in a different currency.
<b>VND (Vietnam dong)</b>
Remittance may not be possible depending on the bank. Please contact the Office of Capital.

## 6. Others

### 6-1 Postal charges when using the mailroom

Category	Details	
Expenses	<p>○ For mail sent using the Mailroom, the cost will be paid from the Institutional administration office budget (administered by Bureau of Financial Affairs) (→ no cost borne by internal offices). However, the following four Offices with a large volume of outgoing mail will be charged to their own budgets, so that the budget may be managed by purpose.</p> <table border="1" style="margin-left: 20px;"> <tr> <td>Bureau of Personnel Affairs, Center for Academic Affairs, Admissions Office, Center for Global Education and Discovery</td> </tr> </table> <p>○ Regarding research funds directly allocated to faculty members, use of the mailrooms is prohibited, and, in principle, the postage fees will be covered with the research funds.</p> <p>○ The budgets of Mejiro Seibo Campus, the Junior College Division, and the Osaka Satellite Campus, which do not use mailrooms, are managed by the Offices' budget.</p>	Bureau of Personnel Affairs, Center for Academic Affairs, Admissions Office, Center for Global Education and Discovery
Bureau of Personnel Affairs, Center for Academic Affairs, Admissions Office, Center for Global Education and Discovery		
Points to keep in mind	<p>[Offices for which the cost will be covered with the Institutional administration office budget]</p> <p>○ The mail ledger (postal shipping request form) must be used because it is necessary to grasp the budget spending of the Offices and accounting category (teaching/research or management). When submitting mail, please be sure to submit it together with the mail ledger (barcode on the cover must be scanned)</p> <p>○ When filling out the mail ledger, be sure to write the operation code written on the cover. Failure to fill out the form will result in the mail not being sent.</p> <p>○ If an office has a significant increase in usage, the budget will be managed from the following year by that office's budget</p> <p>[Offices that manage using their own budgets (four Offices at Yotsuya Campus)]</p> <p>○ When paying postal charges, the budget will be deducted from the previous month's usage fee around the 20th of every month, so no accounting process is required by the Offices (each one confirms the settlement amount in the financial system)</p>	

### 6-2 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.

### 6-3 Expenses related to condolences

- Expenses related to congratulations and condolences for faculty and staff will be paid by Bureau of Personnel Affairs based on the Congratulatory and Condolence Money Regulations. Therefore, execution from the office budget is not allowed, except for condolences. However, please keep the following points in mind:

<Points to keep in mind>

1. Expenses can be executed only for offering flowers (up to 20,000 yen) and sending telegrams.
2. The scope of the subjects is as follows.

Category	If the person himself/herself dies	If a family member dies (Note)
Current faculty and staff members who are members of the Private School Mutual Aid Association	○	○
Other than the above	○	×

Note: Scope of family members: spouse, children, parents (spouse's parents only when they live together)



3. The account will be “welfare expenses (congratulations and condolences for students, faculty, and staff)” of “administrative expenses”.
4. Requests for budget increases due to the execution of these expenses will not be accepted.
5. Condolence money will be presented to bereaved families by Bureau of Personnel Affairs from its budget.

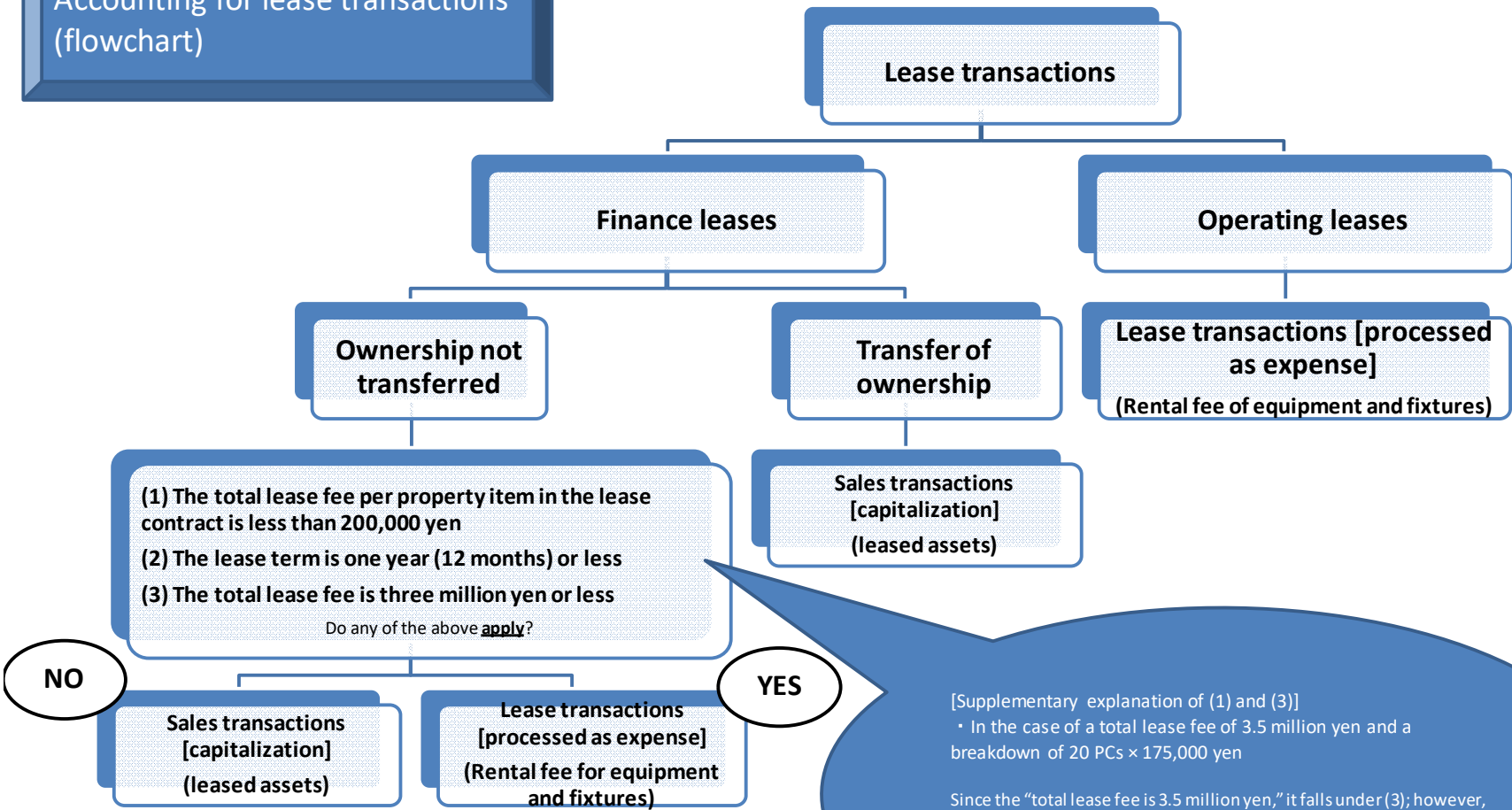
## 6-4 Lease transactions

- A transaction that is treated as a lease transaction and meets one of the following conditions is considered a regular lease transaction (equipment and fixtures rentals).
  - \* Refer to the “Flowchart on Lease Transactions” on the next page.
  - (1) The total lease fee is less than the university’s Fixed Asset Recording Standard Amount (less than 200,000 yen)
  - (2) The lease period of one year or less
  - (3) The total lease fee per lease contract is three million yen or less
- For transactions other than the above (i.e., leased asset transactions), the accounting will be carried out following the method for normal sales transactions as follows. Please contact Office of Accounting for more information.

Category	Details
Asset capitalization	(1) Equipment and fixtures for education and research: Total lease fees are recorded in lease asset expenditures for education and research (2) Administrative equipment and fixtures: Total lease fees are recorded in administrative lease asset expenditure
Payment of lease fees	(1) Until March of the first year: Create a payment voucher with the payment expenditure for long-term accrued amounts payable. (2) From April of the following year: Create a payment voucher with the payment expenditure for the end of the first period accrued amounts payable.

- If the lease fee is on a monthly basis, the maximum number of payments per year will be 12. Please pay close attention to the number of lease payments so that, at year-end, you do not accidentally pay the portion after April from the previous year’s budget.

Accounting for lease transactions  
(flowchart)



[Supplementary explanation of (1) and (3)]

- In the case of a total lease fee of 3.5 million yen and a breakdown of 20 PCs × 175,000 yen

Since the “total lease fee is 3.5 million yen,” it falls under (3); however, the breakdown is “20 PCs × 175,000 yen,” and the total lease fee per property item is less than 200,000 yen (fixed asset capitalization base amount of the university), so it does not fall under (1). Therefore, it can be treated as a lease transaction (processed as an expense).

# IV Research Funds

Please refer to “II Common Rules” and “III Individual Rules” 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

Revised in 2018  
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.

## 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) Raising awareness among young researchers

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

### (4) Submission of pledge

All members are required to attend compliance training and properly understand its contents, and sign a pledge when asked by the University.

### (5) 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) Elimination of factors that cause fraud

With regard to the matters where fraud is more likely to occur (deposits, fraudulent official trips, and fraudulent remuneration), we will strengthen and thoroughly implement measures to prevent fraud, and we will constantly strive to improve employment management and inspection procedures to make them more effective, based on appropriate monitoring conditions.

End

## 1-2 System for the appropriate management of research funds

○ Based on the “Sophia University Guidelines for Appropriate Use and Management of Research Funds” (p. 118), 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

○ If you have any questions about the use or management of research funds and administrative procedures, or if you have 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 <sup>Note*1</sup> Note 1: Funds from government subsidies such as the KAKENHI and external funds such as commissioned research funds and joint research funds.
Office of Accounting (Bldg. 13, 4th floor: ext. 3182)	Consultation on internal funds <sup>Note*2</sup> Note 2: Funds used for education and research, including personal education and research expenses 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"> <li>○ 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.</li> <li>○ 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.</li> </ul>
Fraudulent official trips	Making the University pay for official trip expenses that do not reflect the actual situation.	<ul style="list-style-type: none"> <li>○ 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.</li> <li>○ Receiving travel expenses fraudulently by changing or canceling an official trip but not providing notification about the change or cancellation.</li> </ul>
Fraudulent remuneration	Making the University pay remuneration for work that does not correspond to work actually carried out.	<ul style="list-style-type: none"> <li>○ Claiming working hours on the attendance record that were not actually worked, and fraudulently having research funds disbursed by the university.</li> <li>○ 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.</li> </ul>

#### <Other examples of misconduct>

- The working hours as TA overlap with the working hours for part-time job remuneration (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 funds” (p. 99).	○ (1/2 of the unit price)	Office of Accounting
	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” (p. 101).	○ (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 up to approximately one million yen per event. Twice every year, in August and December, we call for applications for the next fiscal year on the Sophia Bulletin Board.	×	
Undergraduate recommendation type	Incentive Allowance for Dissemination of Individual Research Results	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.	×	



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: Research Promotion Center Execution: Office of Accounting
	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

## 2-2 Research funds granted by external sources (main funds handled by the University in FY2021)

Type and name of research 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. *Please refer to “2-5 Grants-in-aid for Scientific Research” (p. 103) for information on application qualifications for KAKENHI.	Center for Research Promotion and Support
Health and Labor Sciences Research Grant ☆	Projects to secure scientific promotion of health care and welfare measures with public research funds from the Ministry of Health, Labor and Welfare	
Strategic Creative Research Promotion Project (CREST, etc.) ☆	A project that promotes research aimed at the creation of new technologies that contribute to the achievement of important national issues through a time-limited research system using public research funds allocated by the Japan Science and Technology Agency	
Research Result Development Project (A-STEP, etc.) ☆	Public research funds allocated by the Japan Science and Technology Agency to promote practical application of research results and create innovation through collaboration between universities and companies	
R&D Commissioned Project	Public research funds of the New Energy and Industrial Technology Development Organization	

☆: Projects listed in the “List of Competitive Funding Systems” published by the Cabinet Office

Type and name of research funds	Summary	Contact
Consignment research funds (commissioned research funds)	Research funds from ministries, agencies, companies, and other non-University organizations for research conducted on consignment	Center for Research Promotion and Support
External Cooperative Research Funds	Research funds from ministries and agencies, companies, foundations, and other non-University organizations that accept researchers and research funds to conduct joint research on a common research theme.	
Chiyoda City Learning Grants	A survey and research project subsidized by Chiyoda Ward, in which research institutes in the ward study various phenomena related to Chiyoda Ward as one field of study.	
Scholarship Research Donation (Special Research Fund)	Donations to University-designated researchers from various companies, etc.	Office of Accounting

Type and name of research funds	Summary	Contact
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.	Office of Accounting
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.	

## 2-3 Individual Education/Research Allowance

### 2-3-1 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 “2-3-2 Unit Price” 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 “2-3-2 Unit price” below for the unit price for 2022.						
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.						
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	<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> <ol style="list-style-type: none"> <li>Creating teaching materials</li> <li>Remuneration to guest speakers</li> <li>Books on teaching methods</li> <li>Expenses required for online classes and high flex classes</li> </ol> <table border="1" data-bbox="459 1077 1350 1301"> <thead> <tr> <th>Category</th> <th>Details</th> </tr> </thead> <tbody> <tr> <td>ICT related</td> <td>PCs, web cameras, headsets, tablets, microphones, speakers, audio/video editing software, recording media, etc. * Mobile router purchase and rental fees are not possible</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> </tbody> </table> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>[Points to keep in mind regarding online classes and high flex classes]</p> <ol style="list-style-type: none"> <li>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)</li> <li>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.  &lt;Location of the portal site&gt; Sophia M365 Portal &gt; Online Class Portal &gt; Secondary use of copyrighted works</li> </ol> </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"/> Expenses related to food and beverages are not possible.</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, see “3. Scope of Use of Research Funds” (p. 105).</p>	Category	Details	ICT related	PCs, web cameras, headsets, tablets, microphones, speakers, audio/video editing software, recording media, etc. * Mobile router purchase and rental fees are not possible	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 related	PCs, web cameras, headsets, tablets, microphones, speakers, audio/video editing software, recording media, etc. * Mobile router purchase and rental fees are not possible							
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 2022 (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	
	Overseas Invited Visiting Faculty	Prof., Assoc. Prof., Assist. Prof.	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	
Sophia School of Social Welfare	Full-time faculty	Faculty	120,000	
	Full-time contract faculty	Faculty	96,000	
	Faculty by Special Appointment	Faculty	90,000	

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

## 2-4 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.
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 "2-4-2 Unit price" below for the unit price for 2022.
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 2022

- 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 below).

**[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).

## 2-5 Grants-in-aid for Scientific Research (KAKENHI)

An internal briefing session on KAKENHI applications is held in August every year. For details on the system, please refer to the handouts at the briefing session. The briefing session will be announced on the Sophia Bulletin Board in July.

### 2-5-1 Rules set by the government

○ Please be sure to check the “KAKENHI Handbook,” which outlines the rules for the use of KAKENHI, on the website of the Japan Society for the Promotion of Science before applying.

Please note that the URL below is current as of April 1, 2022, so please check the latest version before applying:

• [https://www.jsps.go.jp/j-grantsinaid/15\\_hand/index.html](https://www.jsps.go.jp/j-grantsinaid/15_hand/index.html)

### 2-5-2 Grants-in-aid for Scientific Research (KAKENHI) Application Eligibility and Roles

[List of application eligibility by University status]

Status	Position	Eligibility	Principal researcher	Co-Researcher	Research collaborator
Full-time	Professor, Associate Professor, Assistant Professor, Assistant	○	○	○	○
Contract (One-year fixed term)	Lecturer, Assistant Professor, Assistant	○	○	○	○
Researcher (1-4 years fixed term)	Post-doctoral fellow	○	○	○	○
Part-time (One-year fixed term)	Lecturer, Assistant	×	×	×	○
Special Contract Professor (One-year fixed term)	Professor	○	○	○	○
Specially Appointment Faculty	Professor, Associate Professor, Assistant Professor	○	○	○	○
Project Post-Doctor (PJPD)		○ * (1) There are conditions for granting qualifications	○	○	○
Visiting Professor Visiting Researcher		×	×	×	○
Research Collaborator (Undergraduate Faculty, Research Institute)		×	×	×	○
Individual specially approved by President	KAKEN Research Fellow (☆)	○ * (2) There are conditions for granting qualifications	○	△ * (4)	○
JSPS Research Fellow (PD, RPD, and SPD)		○ * (3)	○ * (3)	○	○

☆ If you are selected as Principal Investigator for KAKENHI

[Considerations regarding the list]

Note No.	Details
(1)	<p>Eligibility requirements for “Project Post-Doctor”: All of the following conditions must be met</p> <ol style="list-style-type: none"> <li>1) When conducting research activities at the University, it is possible to clearly distinguish between the work on the University projects and the time spent on research activities funded by KAKENHI, and it is possible to secure sufficient time for those activities.</li> <li>2) In addition to the employment contract with the School Corporation, the person must conclude a memorandum of understanding that states the following: <ol style="list-style-type: none"> <li>a. The approval of Principal Investigator as specified in the employment contract has been obtained.</li> <li>b. In the case of conducting research other than the work specified in the employment contract, the research is to be completed within the term of employment.</li> </ol> </li> </ol>
(2)	<p>Eligibility requirements for “those exceptionally authorized by the President”: One of the following conditions must be met:</p> <ol style="list-style-type: none"> <li>1) Those who were selected for KAKENHI during the fellowship tenure of “internal PD” but whose research period exceeds the internal PD fellowship tenure. In this case, until the end of the KAKENHI research period, you will be accepted as a researcher of the University under the status of “KAKEN Research Fellow.”</li> <li>2) Those who do not have duties after the end of the fellowship tenure as “JSPS Research Fellows PD, SPD, and RPD accepted by the University.” In this case, it will be accepted for up to three years after the end of the fellowship tenure on condition that the individual will apply for KAKENHI.</li> <li>3) Those who obtained fellow tenure of “internal PD” but have no duties after the fellowship tenure ends. In this case, it will be accepted for up to three years after the end of the fellowship tenure on condition that the individual will apply for KAKENHI.</li> </ol>
(3)	<p>Research Fellow of the Japan Society for the Promotion of Science (PD, RPD, SPD) can apply as Principal Investigator:</p> <ul style="list-style-type: none"> <li>• Grant-in-Aid for Scientific Research on Innovative Areas (Publicly Offered Research), Grant-in-Aid for Transformative Research Areas .</li> <li>• Grant-in-Aid for Scientific Research (B),(C)</li> <li>• Grant-in-Aid for Challenging Research (Exploratory)</li> <li>• Grant-in-Aid for Early-Career-Scientists</li> <li>• Fostering Joint International Research(A)</li> </ul> <p>If you apply and are accepted, you must submit the “Research Fund Receipt Report (JSPS Form 5-6)” on [Gakushin My Page] to the Japan Society for the Promotion of Science.</p>
(4)	<p>If you are a KAKEN Research Fellow and Principal Investigator of a project that is accepted.</p>

[Research Organization]

Category	Roles
Principal Investigator	A researcher who is a member of a funded project <sup>(note)</sup> and has full responsibility for the execution of the research plan (including the compilation of research results).
Co-Investigator	A researcher who is a member of a funded project <sup>(Note)</sup> and who, while cooperating with Principal Investigator in the execution of the research plan, shares the responsibility for the execution of the research as a subsidized project and conducts the research activities and who <u>is eligible to apply and receive a share of the funds.</u> (Even if Principal Investigator and Co-Investigator belong to the same research institution, Co-Investigator must receive the share of the cost of the research.)
Research collaborator	A researcher other than Principal Investigator and Co-Investigator who cooperates in the execution of the research project and <u>does not necessarily have to be eligible to apply for a grant.</u> (Examples: JSPS Postdoctoral Fellows, researchers affiliated with foreign research institutions [overseas collaborators], researchers from companies that are not eligible to apply, etc.)

(Note) Principal Investigator and Co-Investigator are members of a funded project as stipulated in the “Act on the Appropriate Execution of Budgets Related to Subsidies, etc.” (Act No. 179 of 1955); in case of illegal use, they will be subject to a suspension of application eligibility (exclusion from the grant subjects).



## 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.
- 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 (main expenses)

Expense item (note)	Scope of use
Expenditures for consumables	Items under 100,000 yen (stationery, business cards, etc.), software, books, magazines, bulletins, audio-visual materials, etc.
Expenditures for supplies	Research supplies (PCs, etc.) of 100,000 yen or more and less than 200,000 yen
Equipment-related expenditures	Research supplies (PCs, etc.) of 200,000 yen or more
Travel and transportation expenses	Official trip expenses such as participation in academic conferences and research surveys, expenses for travel invitations, official trip expenses for non-university staff, etc.
Expenditures for compensation fees	Remuneration for part-time work and contractual remuneration
Expenditures for printing and binding	Printing/binding fees for conference papers, etc., copy cards for photocopying research materials, etc. * For points to keep in mind regarding publishing costs, please refer to “6. Publishing Costs” in the FAQ (p. 108).
Expenditures for communication and logistics	Cost of sending research materials, etc. * For points to keep in mind regarding purchasing postal stamps, please refer to “4. Postal stamps” in the FAQ (p. 108).
Expenditures for repairs	Repair of acquired goods
Expenditures for outsourcing	Outsourcing costs based on consignment agreements, maintenance consignment costs for equipment, etc.
Expenditures for rental fees	Lease fees for research equipment (PCs, etc.), domain fees, rental fees for conference rooms, etc.
Various membership fees	Annual membership fees for academic conferences, etc., participation fees, etc.

Note: For the names of KAKENHI, please refer to “2 Quick Reference table on Required Documents” (page 13) in “II Common Rules”.

### 3-3 Expenses that cannot be paid from research funds

- (1) In general, when it is difficult to distinguish if the good is for professional or private use (Maps/travel guides, mobile phones/smartphones [including accessories], notebooks [including electronic notebooks], calendars, expenses related to obtaining passports, etc.)
- (2) Goods related to environmental improvement in laboratories (consultation required for health reasons) (Desks, chairs [including sofas and office chairs], bookshelves, desk lamps, clocks, wagons, stepladders, air conditioner, humidifiers, etc.)  
\* Trash cans, umbrella stands, and watches will be provided. For details, please refer to FAQ “3. Environment Improvement” (p. 107).
- (3) Expenses related to classes, and expenses related to the education and guidance of students (excluding personal education and research funds) (Supplemental reading materials intended for student distribution, stationery used by students in class, etc.)
- (4) Expenses for the purpose of self-development and education (language and computer training, textbook fees etc.) rather than for research in the major field of study.
- (5) Expenses for the purchase of supplies and equipment, a portion of which is paid for by the individual.
- (6) Purchase costs for self-published materials (including textbooks) (Allowed for Dedicated books. Refer to “5 Dedication of books” in FAQ (p. 108))
- (7) Purchase of Microsoft operating systems and Office software
- (8) Cancellation fee for personal reasons for business trips
- (9) Prepaid cards (except for the purchase of library cards to be distributed as rewards)
- (10) Stationery that is generally considered expensive
- (11) Expenditure with incomplete voucher documents (receipts, etc.)

\* Please consult with us in advance about cases that are directly necessary for research.

\* Please also refer to the FAQ (p. 107) below.

### 3-4 Special measures for cases extending over into the next fiscal years

○ The financial year of the School Corporation is from April 1 to the following March 31, and expenditures for research activities in the previous year or the next fiscal year are not permitted. However, the following cases will be treated exceptionally.

No.	Case	Handling
1	When payment deadlines are specified within the current fiscal year for annual subscription fees for publications in the next fiscal year or participation fees for academic conferences in the next fiscal year	<p>As a special exception, payment from the budget of the fiscal year in which the date of the receipt/invoice falls is allowed. However, as a general rule, the following applicable expenses will be processed as “pre-payments.”</p> <p>(1) Various insurance premiums for the entire School Corporation (damages, injuries, labor, etc.)</p> <p>(2) Journals, etc. paid from the budget managed by the Central Library</p> <p>* Consultation is required in the case of external funds</p>
2	When the fiscal year of the academic conference or the maintenance contract period is not the same as those of the University (e.g., January to December)	<p>As a special exception, payment from the budget of the fiscal year in which the date of the receipt/invoice falls is allowed. However, as a general rule, the following applicable expenses shall be prorated for the period by the number of months and processed as “pre-payments.”</p> <p>(1) Various insurance premiums for the entire School Corporation (damages, injuries, labor, etc.)</p> <p>(2) Journals, etc. paid from the budget managed by the Central Library</p> <p>* Consultation is required in the case of external funds</p>
3	When paying “anti-virus software” and “repair warranty fee” for personal computers in a lump sum for multiple fiscal years	<p>As a special exception, the two license fees are regarded as expenses necessary for maintaining a personal computer, and the entire amount of lump-sum purchase cost can be paid from the budget of the purchase year. However, the following points should be noted:</p> <p>(1) The number of years covered by the lump-sum purchase is limited to “3 years.”</p> <p>(2) Special measures for multi-year lump sum payments are limited to the two points on the left (business software other than anti-virus software, subscription fees, academic society annual membership fees, etc. are not possible as before).</p> <p>* Consultation is required in the case of external funds.</p>

# FAQ (Frequently Asked Questions) on the Use of Research Funds

☆ External funds have their own rules, so please contact Center for Research Promotion and Support for research funds or the Office of Accounting for grants.

## 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.

## 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 WIFI 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 WIFI 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: WIFI 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.

Q2-4 If the contract period for using computer software is multiple years, is it possible to pay it as an expense?

A2-4 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 p. 106, 3-4 "Special measures for cases extending over into the next fiscal years" for details.)

Q2-5 Is it possible to pay for a personal computer cleaner?

A2-5 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" of p. 110.

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 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 my own books as dedicated books?

A5-1 As a general rule, it is not possible to pay for purchases of your own books from research funds, but, if you purchase them as dedicated books for the purpose of obtaining research feedback, the expenditure will be allowed as an exception.

(Expenditures are not allowed for gifts that are not for the purpose of obtaining research feedback.)

The following are actions to be taken in the case of expenditure.

[When royalty income is generated]

As a general rule, you will pay in advance, and then you will be reimbursed the amount after royalties are deducted.

Please fill in the details of the royalties and delivery address on the “Confirmation List of Royalties Generated and Delivery Address for Dedicated Books” (accounting form) and attach it as evidence of the voucher. Please also attach supporting documents (contracts, etc.) that confirm the amount of income.

[When royalty income is not generated]

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.

Q5-2 Is it possible to purchase a book that is not self-published as a dedicated book?

A5-2 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).

Q5-3 Is it possible to pay only the shipping cost for dedicated books?

A5-3 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. Publishing costs

Q6-1 I want to publish a book for the purpose of disseminating information on research results. Is it possible to pay the publishing costs from the internal budget?

A6-1 Yes, it is possible. However, the following two conditions must be met:

(1) The publication contract must stipulate that royalty income for the first edition will not be generated.

\* For the second and subsequent editions, royalty income can be attributed to the author only if the internal budget is not used.

(2) To confirm (1) above, attach a copy of the contract when submitting the voucher.

## 7. Moving out

Q7-1 Is it possible to pay postal costs for research materials when moving out?

A7-1 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.

Q7-2 Is it possible to pay cancellation fees for leased goods used when moving out?

A7-2 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.

## 8. Others

Q8-1 Is it possible to subscribe to newspapers necessary for research activities to be delivered to my home?

A8-1 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.

Q8-2 Is it possible to purchase goods through internet auctions?

A8-2 Purchases through internet auctions 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.

Q8-3 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?

A8-3 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 p. 77 (3-4 “Handling of non-cash remuneration”).

[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 105.

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 Center for Research Promotion and Support 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.
- Please be sure to contact Center for Research Promotion and Support in advance if you want to use them in total.

<Q&A>

Q: How should the amount of burden and the basis for calculation be considered when the direct costs of KAKENHI are combined, and how should the application be submitted?

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 Center for Research Promotion and Support 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 Attachment of evidence documents

- In the case of combined use, submit one evidence document with all vouchers attached to it.
  - \* In this case, please enter the number of the vouchers as a marginal note on the vouchers (Example: “1/2”, “2/2” for a total of 2 sheets).
- If there are multiple vouchers, the order of priority for attaching original vouchers (invoices, receipts, travel reimbursement forms (output from the travel expense system), letters of reasons, etc.) to the vouchers should be as follows, and a copy should be attached to the voucher for the lower-level research expenses:
  - (1) External funds
  - (2) Internal research funds other than “4-2 Exceptions” above
  - (3) Research funds corresponding to “4-2 Exceptions” above
- In the case of the same rank, please make one of them the original and attach a copy to the remaining voucher.
- As a general rule, please submit all vouchers for combined use at the same time

## 4-4 Examples of combined use of travel expenses

### (1) When paying transportation expenses for outbound and inbound trips from separate 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	-	-	-	Individual Education/Research Allowance
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.

### (2) When paying transportation expenses for outbound and inbound trips from one of the 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) Paying the travel expenses for an official trip for one duty from multiple research funds of the category “exception”


	September 1	September 2	September 3	September 4	September 5
Purpose	Activities related to participation in academic conferences and surveys				
Transportation expenses	Academic Conference Research Travel Expense	-	-	-	Academic Conference Research Travel Expense + Individual Education/Research Allowance
Accommodation fees	Individual Education/Research Allowance	Individual Education/Research Allowance	Individual Education/Research Allowance	Individual Education/Research Allowance	-
Daily allowance	Individual Education/Research Allowance	Individual Education/Research Allowance	Individual Education/Research Allowance	Individual Education/Research Allowance	Individual Education/Research Allowance

[Points to keep in mind for combined use]

- If the breakdown of airfare and accommodation expenses is unknown, such as on package tours, or if the breakdown of the airfare for each flight is unknown, the daily amount is set by prorating from the number of days in the entire itinerary. The same applies when there are multiple official trips and duties and it is not a simple round trip by plane.
- For transportation expenses (including airfare) required for a round trip, please enter the information in the travel expenses system, from which budget the expenses will be paid.
- If duties with different purposes are performed within a single day and the expenses can be clearly divided into multiple purposes, the expenses should be paid from the relevant budget. For items such as airfare, packaged tour fees, and daily allowances that cannot be clearly divided in terms of purpose of use, please enter the information in the travel expense system, from which budget the expense will be paid.

<Noteworthy points>

Other budgets may not be used to make up for a shortage in the designated budget (external research funds, KAKENHI, etc.)

	September 1	September 2	September 3	September 4	September 5
Purpose					
Transportation expenses	<del>           Activities related to KAKENHI            Individual Education/Research Allowance            b. Incentive Allowance for Research Promotion            c. Incentive Research Fund for Grants-in-Aid for Scientific Research (Kakenhi)         </del>				
Accommodation fees	<del>           KAKENHI +            d. Special research funds (other than grants from foundations, etc.)            e. Academic Conference Research Travel Expense         </del>				
Daily allowance					



## 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.

[URL of researchmap login page: <https://researchmap.jp/auth/login>]

### 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 Reviews of Conflicts of Interest

- When a faculty member receives public research funds or participates in research activities funded by public research funds, we examine whether the 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). 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 JSPS (Japan Society for Promotion of Science) fellow

### 5-5-1 Procedure for official trip application/settlement application

Official Travel Category	Items		DC1, DC2	PD (SPD, RPD)	
Before Official Travel	1. Formats		"Official Travel Application (domestic/overseas) for faculty" *for official travel using "Grant-in-Aid for JSPS Fellows *for official travel as Graduate student, "Official Travel Application domestic/ overseas) for students"		
	2. Description	Faculty/staff ID No.	Student ID No.	Description	
		Status of Official Travel * official travel as JSPS Research Fellow	DC1, DC2	PD (CPD, RPD)	
	3. Decision procedure	Head of research unit	Host faculty		
		Chairpersons of Depart., Grad.Program, Director of Research Institutes, Deputy Directors	Chairperson of Graduate Program	-	
		Dean of Faculty/ Graduate School	Dean of Graduate School	-	
		Deputy Director, Center for Student Affairs	requires approval circulation	-	
		Director, Bureau of Personnel Affairs	requires approval circulation		
	Trustee for Personnel Affairs	requires approval circulation			
After Official Travel	1. Formats		"Request of Travel Expenses and Official Travel Report"		
	2. Description	"Official traveler" column	Describe in "Officials/faculty/staff" column		
		"Faculty/staff ID No." column	Fill in Student ID.No.	Description	
		"Person requesting official travel"(only for students, non-University personnel)	Fill in Host faculty	not required	
	3. Decision procedure	"Person requesting official travel"(only for students, persons outside University)	Host faculty	-	
		Department Chairperson, GC Director	Chairperson of Graduate Program	Host faculty	
Faculty Dean, Director of Bureau etc. Bureau of Personnel Affairs		Dean of Graduate School	-		
		requires approval circulation			

### 5-5-2 Application for Purchase Request for Goods

○ Points to keep in mind when writing a purchase request for goods:

- You must obtain the seal of your Host Researcher in the "Faculty Dean (Bureau)" column.
- Please obtain the goods purchase request form from the Procurement Section of Office of Property on the 1st floor of Building 2.

\* Inquiries about "5. Other important points regarding research activities": Center for Research Promotion and Support.

## V 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	上智学院における公益通報に関する内規 (Sophia University 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 ( <i>Jouchigakuin keiri kitei</i> )	
7	上智学院個人教育研究費規程 ( <i>Jouchigakuin kojū kyoiku kenkyūhi kitei</i> )	
8	上智学院学会研究旅費規程 ( <i>Jouchigakuin gakkai kenkyū ryōhi kitei</i> )	
9	上智学院物品等購入手続 ( <i>Jouchigakuin buppin tō kōnyū tetsuzuki</i> )	
10	上智学院謝金取扱要領 ( <i>Jouchigakuin shakin toriatsukai yōryō</i> )	
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 ( <i>Jouchidaigaku kagaku kenkyūhi josei jigyo jimū toriatsukai yōryō</i> )	

○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/sunivrsc/>  
 Regulations of Sophia School Corporation  
<https://kitei.cl.sophia.ac.jp/doc/>

## 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 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 the 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 insight.

#### 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 University Whistleblowing Regulations

Enacted April 1, 2009

Amended April 1, 2014 April 1, 2016

### Chapter 1. General Provisions

(Purpose)

#### Article 1.

These regulations are enacted in accordance with the Whistleblower Protection Act (No. 122 of 2004; “the Act”) for the purpose of enabling early detection and correction of illegalities in the conduct of the affairs of the Sophia School Corporation (“the Corporation”) and/or its schools (excluding junior high schools and senior high schools established by Sophia School Corporation) and serious cases of improper and inappropriate conduct contrary to the Corporation’s regulations (“unlawful conduct”), as well as the protection of Whistleblowers. The regulations stipulate necessary matters in relation to a Whistleblowing system, and thereby aim to contribute to the maintenance of public trust in the Corporation and the assurance of fairness and impartiality in the conduct of the Corporation’s affairs.

(Definition)

#### Article 2.

Terms used in these regulations shall be construed in accordance with the following definitions.

(1) Whistleblowing: Reporting an incident of unlawful conduct or risk thereof to any of the following parties set forth below by an executive, member of faculty or staff (including temporary workers; same applies throughout these regulations), or student enrolled in a school established by the corporation (collectively, “faculty/staff, etc.”), with no purpose of obtaining unjust profit, causing harm to another, or any other improper purpose.

a) The Whistleblowing Desk stipulated in Article 7.

b) A public administrative organ with the authority to execute punitive action (i.e. an order, annulment, or other acts involving the exercise of public authority; same applies throughout these regulations) or recommendations (recommendations or other measure not constituting punitive action) in regard to the unlawful conduct in question (as defined in paragraph 4, article 2 of the Act; hereinafter, “public administrative organ”).

(2) Whistleblower: A person who engages in Whistleblowing.

(Responsibilities of Chancellor, Trustees, and Presidents of schools established by the Corporation)

#### Article 3.

The Chancellor, Trustees, and Presidents of schools established by the Corporation must endeavor to prevent and eliminate unlawful conduct that may impede the maintenance of public trust in the Corporation and fairness and impartiality in the conduct of its affairs, and in the event of unlawful conduct occurring they must promptly and appropriately institute measures in accordance with these regulations and associated regulations of the Corporation.

(Responsibilities of workplace heads)

#### 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 regulations of the Corporation in the organs they manage, supervise, or direct.

(Responsibilities of faculty and staff)

#### Article 5.

1. Faculty and staff must have a profound awareness of the importance of complying with laws and regulations and the regulations of the Corporation, and must endeavor at all times to perform their work duties fairly and impartially in order to contribute to the advancement of education and research.

2. Faculty and staff must cooperate with investigations provided in Article 12 unless there are reasonable grounds for failing to do so.

(Responsibilities of Whistleblowers)

#### Article 6.

Whistleblowers must have an objective and rational basis for engaging in Whistleblowing, and must not do so for any improper purpose, including dissatisfaction with personnel treatment and in order to discredit others.

### Chapter 2. Whistleblowing Management Systems

(Whistleblowing consultation desk)

#### Article 7.

1. The Corporation shall have a Whistleblowing Desk in order to promote compliance with laws and regulations and the regulations of the Corporation.

2. The Whistleblowing Desk may offer consultations pertaining to Whistleblowing both prior and subsequent to an act of Whistleblowing.

3. The Whistleblowing Desk shall be located in the Audit Office.

4. A Whistleblowing contact person shall be assigned in order to manage Whistleblowing appropriately. The Director of the Bureau of General Affairs shall act as the Whistleblowing contact person.

(Whistleblowing Committee)

#### Article 8.

1. The Corporation shall have a Whistleblowing Committee (“the Committee”) under the Chancellor in order to establish systems in relation to Whistleblowing and to ensure the fair and impartial performance of work duties.

2. The Committee shall engage in the following work.

(1) Formulating basic policies on Whistleblowing

(2) Investigating facts and other necessary matters in relation to Whistleblowing as stipulated in Article 10

(3) Investigating facts and other necessary matters in relation to prejudicial treatment of Whistleblowers as stipulated in paragraphs 1 through 3 of Article 15 (including de facto acts; the same applies below)

(4) Conducting other important matters in relation to Whistleblowing.

(Composition of the Committee)

#### Article 9.

1. The Committee shall be composed of a Chair and several members.
2. Members shall be commissioned by the Chancellor as follows.
  - (1) A trustee appointed by the Chancellor
  - (2) One person nominated by the President of each school established by the Corporation
  - (3) Director of the Bureau of General Affairs
  - (4) A small number of faculty and staff members appointed by the Chancellor
3. Notwithstanding the preceding paragraph, in the event that the Committee conducts an investigation into a Whistleblowing case that demands urgent action, the Chair may enlist on a temporary basis member other than the members stipulated in the preceding paragraph.
4. The Trustee appointed by the Chancellor shall be the Chair, and shall convene the committee and chair its meetings.
5. If the Chair is incapacitated or has a direct interest in the content of a Whistleblowing case, a member nominated by the Chair in advance shall perform the Chair's duties.
6. Members' term of service on the Committee shall be as follows.
  - (1) Members stipulated in clauses (1) and (3) of paragraph 2 of this article shall serve for the term of office of their present workplace appointment.
  - (2) Members stipulated in clauses (2) and (4) of paragraph 2 shall be nominated and appointed when a case of Whistleblowing arises, and shall serve on the Committee until processing of that case has been completed.
7. Notwithstanding the preceding paragraph, the term of service for temporary members appointed pursuant to paragraph 3 shall be stipulated by the Chair.
8. Matters concerning the operation of the Committee other than those provided in paragraphs 1 through 7 of this article shall be stipulated by the Committee.

Chapter 3. Whistleblowing Procedures  
(Whistleblowing)

Article 10.

If a faculty/staff member, etc. perceives another faculty/staff member, etc. engaging in unlawful conduct falling under any of the following categories, or believes there is potential for unlawful conduct, the said member may report the details thereof to the Whistleblowing Desk stipulated in Article 7 or a public administrative organ.

- (1) Contravention or risk of contravention of laws and regulations or the regulations of the Corporation
- (2) Damage or risk of damage to public trust in the Corporation or fairness and impartiality in the conduct of the Corporation's affairs, other than as stipulated in the preceding clause
- (3) Other unjust or improper conduct

(Acceptance of Whistleblowing)

Article 11.

Upon receiving a Whistleblowing case at the Whistleblowing Desk stipulated in Article 7, the Whistleblowing contact person shall promptly report to the Chair, and the Chair determine whether or not the case will be accepted by the Committee.

(Investigation)

Article 12.

1. In the event that the Committee receives notice that a case of Whistleblowing has been accepted pursuant to the preceding article or a claim is lodged with the Committee via the Whistleblowing Desk pursuant to paragraph 4, Article 15, the Committee shall promptly investigate the veracity and other details of the case.
2. When conducting an investigation under the preceding article, the Committee shall as necessary establish an investigation team composed of faculty and staff commissioned by the Chair and legal experts, etc. Members of the Committee and the Whistleblowing contact person may not join such an investigation team.
3. When conducting an investigation under paragraph 1, the Committee may require related parties to submit necessary materials and/or provide explanations or opinions.
4. In the event that a Whistleblowing case pertains to the education and research affairs of a school established by the Corporation and the Chair judges it inappropriate for the Committee to investigate, the Committee may entrust the investigation to the President of a school established by the Corporation. In such a case, the President of the school shall report the findings of the investigation to the Committee promptly upon completion of the investigation.

(Reporting to the Chancellor)

Article 13.

1. The Committee shall report the findings of investigations under the preceding article to the Chancellor.
2. When reporting under the preceding paragraph, the Committee shall specify the grounds on which it judges that unlawful conduct has occurred or has the potential to occur, or the grounds on which it judges that there was no unlawful conduct
3. When providing a report under paragraph 1, the Committee may state its opinion on the measures to be taken by the Chancellor stipulated in paragraph 1 of the following article. However, the Chancellor is not bound by this opinion.

(Measures pertaining to Whistleblowing)

Article 14.

1. Upon receiving a report from the Committee as stipulated in paragraph 1 of the preceding article, the Chancellor must, in light of the veracity and seriousness of the Whistleblowing case reported, take steps necessary for the cessation of unlawful conduct or restoration of legality in the matter to which the Whistleblowing case pertains, and also institute measures necessary in order to prevent recurrence.
2. In the event that an investigation results in a finding of unlawful conduct, the Chancellor shall pursue disciplinary action or bring a charge against the persons involved in such conduct, in accordance with regulations stipulated separately by the Corporation.

(Protection of Whistleblowers)

Article 15.

1. The Corporation shall comply with the Whistleblower Protection Act and other related laws and regulations, and refrain from any prejudicial treatment in relation to appointments, salary, or other aspects of employment and workplace conditions on the grounds of involvement in Whistleblowing.

2. In the event that a Whistleblower is a temporary worker employed pursuant to a temporary labor supply contract, the Corporation shall not terminate the temporary labor supply contract, substitute the said temporary worker with another worker, or engage in any other prejudicial treatment on the grounds of involvement in Whistleblowing.

3. In the event that a Whistleblower is a student enrolled at one of the schools established by the Corporation, the Corporation shall not subject the said student to a reprimand, suspension, or disciplinary withdrawal, or engage in any other prejudicial treatment in relation to the student's education and research on the grounds of involvement in Whistleblowing.

4. A Whistleblower may lodge a complaint to the Committee via the Whistleblowing Desk if he/she has suffered prejudicial treatment thought to be on the grounds of involvement in Whistleblowing.

(Follow-up)

Article 16.

1. After processing a case of Whistleblowing, the Chancellor shall ensure that unlawful conduct has not recurred and that corrective steps and anti-recurrence measures are functioning adequately, and shall make improvements to Whistleblowing processing systems and institute new corrective steps and anti-recurrence measures as necessary.

2. The Chancellor shall conduct adequate follow-up concerning Whistleblower protection to ensure that Whistleblowers are not suffering or at risk of suffering prejudicial treatment or workplace harassment on the grounds of involvement in Whistleblowing.

3. If the Chancellor, following an investigation by the Committee, judges that a Whistleblower has suffered or is at risk of suffering prejudicial treatment on the grounds of involvement in Whistleblowing, the Chancellor shall institute necessary restitutory and/or preventive measures.

4. If the Chancellor, following an investigation by the Committee, judges that an associated party's reputation has been damaged by a Whistleblowing case that was discovered to have no factual basis, the Chancellor must make the facts publicly known and institute any other measures necessary to restore the honor of the said party.

(Notification)

Article 17.

The Corporation must without delay notify Whistleblowers of determinations concerning receipt, acceptance, and non-acceptance of their Whistleblowing cases, the findings of investigations, and outcomes of corrective measures, taking into account the privacy of those involved in the unlawful conduct claimed by the Whistleblowing. However, this does not apply to cases of anonymous Whistleblowing or where the Whistleblower cannot be identified.

(Confidentiality)

Article 18.

Whistleblowing contact persons, Committee members, and all others involved in Whistleblowing must not divulge any confidential matters and personal information pertaining to Whistleblowers and those subject to Whistleblowing of which they become aware in the course of their duties. Those so involved remain subject to this obligation after they have left office.

(Elimination of conflicts of interest)

Article 19.

Whistleblowing contact persons, Committee members, members of investigative teams established pursuant to the provisions of paragraph 2, Article 12, and all others involved in Whistleblowing must not participate in the processing of any Whistleblowing case with which they are associated.

(Publication of operating status)

Article 20.

The Chancellor must each fiscal year publish information including the number of Whistleblowing case reports received from the Committee.

Chapter 4. Miscellaneous Provisions

(Relationship with other regulations)

Article 21.

In the event that the content of a Whistleblowing case is subject to or falls under the scope of Article 3 of the Sophia School Corporation Code for Preventing Harassment ("the Harassment Code"), the Harassment Code shall be applied in precedence to these regulations.

(Publicity and training)

Article 22.

The Corporation shall keep the Corporation's executives, faculty/staff, and students of schools established by the Corporation fully informed of the workings of the Whistleblowing management system and the importance of compliance, by methods including active publicity through bulletins, websites, etc., periodical training activities, and information sessions.

(Miscellaneous provisions)

Article 23.

1. Matters necessary for Whistleblowing other than those provided in these regulations shall be stipulated separately.

2. Other clerical work in relation to Whistleblowing shall be conducted by the Office of General Affairs, Bureau of General Affairs.

Supplementary provision

These amended regulations are effective from April 1, 2016.

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

(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 the 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 15 of the Sophia School Corporation Rules and Regulations Regarding the Reporting for Public Benefits 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.

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

### 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 through the affiliated superior 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 for staying at facilities designated or directly managed by the Corporation. However, if the traveler stays at facilities directly managed by the Corporation such as Hodaigi Hütte and Yatsugatake Hütte that do not provide meal service, the accommodation fees shall be half the amount of accommodation allowances specified in Appendix 1.

(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 700,000 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 700,000 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 Gakuin 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.

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	9,000	3,000
D	Ordinary fare	Airfare for lowest seat type	9,000	0

(NB) Applicable Categories

A	(Faculty/staff etc with positions of) Officials, (Chancellor, Trustee, External Trustee, Permanent Trustee, Auditor), President, Vice-President, Director of Sophia School of Social Welfare, President of Sophia University Junior College Division, Dean of Faculty, Dean of Graduate School, Director of Sophia Research Organization, 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 Deans and equivalent, and Category B will be applied to persons other than the aforementioned.
※	Category applicable to Assistants will be that of their principal position.
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	16,100	13,400	5,300	4,400
D	16,100	13,400	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.