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Ritsumeikan
Asia Pacific University

Research Funds Usage Guidebook

AY2026

First edition

The list of forms for using research funds are available for download from the Research/Educational Support Homepage for Faculty members.

https://en.apu.ac.jp/secure_staff-all/facultysupport/eligibility/

Ritsumeikan Asia Pacific University

International Cooperation and Research Division

Regarding the AY2026 Research Funds Usage Guidebook

April 1, 2026

Outreach & Research Office

Major Additions and Points of Change

Chapter	Addition/Change
Chapter 1	Updated the chapter in accordance with current laws and initiatives, etc.
Chapter 2	Updated the chapter in accordance with current initiatives and procedures, etc.
	Added the Research Activity Support Funds beginning from FY2026.
Chapter 3	Updated the chapter in accordance with current procedures, etc.
Chapter 4	Updated the chapter in accordance with current procedures, etc.
	Added examples for Trip Report/Proof of Research Activity entries.
	Added that when traveling between Beppu and Fukuoka, the two ticket fare will be applied.
	Added changes to management procedures for research trips using external research funds.
	Added rest-day usage during research trips over a long period of time. Please take one rest day per week or four or more rest days over four weeks.
Chapter 5	Updated the chapter in accordance with current procedures, etc.
	Updated the hourly rate for part-time student workers.
	Updated the part-time student worker hiring procedures and work management. *From AY2026, the part-time student worker attendance management system “ <i>kinmuu</i> ” has been introduced. For details, please see the For Faculty kinmuu Manual .
Chapter 6	Updated the chapter in accordance with current procedures, etc.
Forms	All forms were updated to the AY2026 versions.

Table of Contents

***This guidebook has been translated from Japanese to English. Should there be any differences in meaning or wording between the two versions, the Japanese guidebook shall take precedence.**

Chapter 1 Introduction: Proper Use of Research Funds

Chapter 2 Management of Research Funds

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Chapter 4 Travel Expenses

Chapter 5 Personnel Expenses /Honorarium

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List of Forms

Ritsumeikan Asia Pacific University Research Code of Ethics

Ritsumeikan Asia Pacific University Regulations for Prevention of Misconduct in Research Activities

Ritsumeikan Asia Pacific University Regulations for the Management of Public Research Funds

Ritsumeikan Asia Pacific University Regulations on Honoraria, etc., in Research and Publicly Funded Activities

Chapter 1 Introduction: Proper Use of Research Funds

From the Research Code of Ethics

At APU, the following is stipulated in the *Ritsumeikan Asia Pacific University Research Code of Ethics*.

At universities, research should be conducted freely on the basis of academic conscience. In order to guarantee this freedom and enable APU and its researchers to fulfill their responsibilities to society in conditions of autonomy, it is critically important to develop a shared ethical paradigm. This must encompass protection of research subjects, both individuals and organizations, and researchers themselves, from any acts of infringement in the research process, as well as providing a concrete framework for application.

APU has established this Research Code of Ethics with the aims of facilitating the proper and smooth performance of academic research and maintaining community confidence in this research. This Code of Ethics prescribes standards which must be routinely observed and complied with by all those involved in research activity at APU.

Excerpt from Article 2 Obligations and behavioral standards:

The term 'researcher' is a generic description which refers not only to APU faculty members but also to graduate students, undergraduate students, visiting research fellows and others engaged in research activity at APU.

- The researcher shall behave with integrity and in accordance with good conscience and conviction, aware of the fact that academic research is supported by the trust and mandate of wider society.
- The researcher shall comply with internationally-recognized standards, agreements, treaties and other conventions, domestic laws, regulations, this Code of Ethics, and all regulations prescribed by APU.
- In the process of engaging in research activity, the researcher shall behave with integrity and in accordance with the spirit of this Code of Ethics. They shall not engage in, nor support, unethical acts.

Excerpt from Paragraph 7 Proper administration of research funds from the same article:

- The researcher and clerical staff responsible for the research shall endeavor to administer all research funds in a proper manner, in constant awareness of the fact that these funds derive from sources including student fees, subsidies from national and regional public entities, grants from foundations and other providers and contributions from private enterprise.
- The researcher shall use research funds only for the purposes of the research for which they were granted.
- When administering research funds, the researcher and clerical staff responsible for the research shall comply with all related laws and regulations, APU accounting regulations and other standards regarding the use of the funds in question.

1-1. What is Research Misconduct?

Research misconduct related to the misuse of research funds refers to the improper use of funds either willfully or due to gross negligence. The main cases of improper use are as follows, however misuse of research funds due to simple accounting mistakes and/or insufficient understanding of the usage rules is considered to be unacceptable.

✗ Deposit Fraud

Having a supplier manage a reserve of funds that was paid for with public research funds through fraudulent invoices and billing

✗ Pool Fraud (Fictitious Trips, Fictitious Honorarium)

Collecting funds through fraudulent business trips and honorariums, etc. and having those funds managed by the researcher

✗ Document Rewriting (Replacement, Exchange, and/or Transfer of Items)

Having the university pay for the cost of goods by submitting fraudulent accounting documents (statements of delivery, invoices, etc.) that have been rewritten to list different goods from what was actually delivered

✗ Use Outside of Objective

Using research funds for any purpose other than the corresponding research project (regardless of whether or not the use is for private purpose(s)) despite the stipulated restrictions, including using funds from one research project to fulfill the objectives of another research project

✗ Repayment of Overpayment

Having the university reimburse students, etc. for personnel and travel expenses or honorarium, and then, with or without the consent of the student/research collaborator, taking a portion of the reimbursement for the researcher's own office and personal use etc.

✗ Double-Billing

Submitting the same business trip application and business trip report twice despite having received payment from another agency for travel expenses associated with the same business trip

✗ Delay of Payment

Using research funds allocated to a particular fiscal year to reimburse for a product that was purchased in a different fiscal year (Excluding Grants-in-Aid Multi-year funds)

The following acts are also considered prohibited research misconduct.

✗ Fraudulent Receipt of Funds

Obtaining research funds through fraudulent means, such as applying for under another researcher's name or submitting false information on the application.

✗ Acts of Misconduct

Fabrication, falsification, or plagiarism of data, information or research findings presented in published research results, arising from willful misconduct or a gross failure to exercise the basic duty of care expected of a researcher

1-2. Penalties for the Misuse of Research Funds/ Research Misconduct

(1) Penalties for the researcher

If the researcher is found to have misused research funds or be guilty of research misconduct, the researcher will not only be subjected to legal punishment, but will also be penalized by Ritsumeikan Trust and the agency disbursing the research fund.

① Penalties imposed by Ritsumeikan Trust

In the event that misuse or misconduct has been committed, the type of disciplinary action taken by Ritsumeikan Trust shall depend on the severity of the offence committed.

【For reference】 Types of Disciplinary Action

(based on Article 61 of the Ritsumeikan Trust Work Regulations for Faculty Members and Staff)

- (1) Verbal Warning: The offender is required to submit a letter of apology and shall be issued a verbal warning not to commit a similar offence in the future
- (2) Pay Cut: The offender's salary shall be reduced based on the stipulations in Article 91 of the Labor Standards Act and the offender is issued a warning not to commit a similar offence in the future
- (3) Suspension: The offender is suspended for a period of six months or less and issued a warning not to commit a similar offence in the future
- (4) Demotion: The offender is demoted and issued a warning not to commit a similar offence in the future
- (5) Resignation Under Instruction: The offender is recommended to submit a letter of resignation.
If they do not follow that recommendation, they shall be dismissed 30 days after receiving a notice of termination or immediately dismissed with a payment not less than the average salary for 30 days in lieu of such notice.
- (6) Termination: The offender is dismissed effective immediately with no prior notice.

② Penalties imposed by the institution disbursing funds

The following penalties are based on the Policies for the Appropriate Disbursement of Public Competitive Research Funds (revised December 17, 2021), which were determined at a meeting held by the relevant government ministries.

Persons subject to application restrictions relating to misconduct or fraudulent receipt of funds	Extent of misuse	Application restriction period
Researchers who have	1. Private diversion of funds for personal gain	10 years

committed misconduct and their conspirators	1. Other cases	① Impact on society and inappropriateness of conduct are significant	5 years
		② Cases other than ① or ③	2 – 4 years
		③ Impact on society and inappropriateness of conduct are relatively minor	1 year
Researchers who have lied or through other means of misconduct received competitive research funds and those who were complicit			5 years
Researchers who were not directly involved in the misconduct, but who used the violation of duty of care			Depending on the severity of the breach of care, maximum of 2 years, minimum of 1 year

In addition to the above, the Ministry of Education, Culture, Sports, Science, and Technology (hereafter “MEXT”) and the Japan Society for the Promotion of Science (hereafter “JSPS”), the government agencies disbursing Grants-in-Aid, will impose the following penalties.

- The Principal Investigator, along with all Co-Investigators shall cease to receive funds for the research project(s) in question.
- In principle, the researcher’s name and act of misuse of funds/research misconduct will be publicly announced.
- The researcher(s) in question may lose their eligibility to apply for other competitive research funds, etc., besides Grants-in-Aid.

(2) Penalties for the University

In the event a researcher uses research funds for anything other than the research project, the university as a whole will face severe legal and social consequences, leading to a loss of trust it has built.

In the case of competitive research funds, under the Act on Regulation of Execution of Budget Pertaining to Subsidies, the researcher in question may be ordered to return the misused grant fund with additional charges. Additionally, measures to reduce indirect expenses may also be implemented.

1-3. Initiatives Against Misconduct and Misuse

In February 2021, MEXT revised the “Guidelines for the Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)” and, based on the three pillars of “Governance Enhancement,” “Changing One’s Way of Thinking,” and “Enhancement of the Misconduct Prevention System,”

they are calling for a thorough misconduct prevent policy for each research institution.

At APU as well, through the establishment of the governance system's clarification of management responsibilities and implementation of initiatives to pre-emptively prevent research misconduct, we are working to create an environment for the prevention of research misconduct.

The main initiatives at APU are:

- Establishment of the Ritsumeikan Asia Pacific University Regulations for Prevention of Misconduct in Research Activities
- Establishment of the Ritsumeikan Asia Pacific University Regulations for the Management of Public Research Funds
- Implementation of the Public Research Funds Misuse Prevention Plan
- Implementation of Research Ethics and Compliance Training
- Implementation of internal audits and monitoring

(1) Implementation of Research Ethics and Compliance Training

- All researchers at APU are required to participate in research compliance and ethics training sessions and submit the corresponding documentation to the Office online thereafter.
- Researchers at APU who have not submitted the documentation confirming they took the trainings, may not receive or apply for public research funds including Grants-in-Aid, the APU internal subsidy system, or Individual Research Funds.
- In the event that a researcher new to APU has taken similar trainings at their previous institution and submitted similar documentation to their previous institution, said researcher must take the trainings and submit the documents confirming they took the training once again.
- As ways of thinking with regard to research ethics and compliance are subject to change, you must take all training courses that are offered regularly at the university and take the research compliance training and submit the pledge once every three years.
- If there are major changes in the guidelines and policies set by MEXT, researchers may be required to participate in other training sessions as well.

〔※〕 Public research funds are as follows.

- Grants-in-Aid
- Competitive research funding allotted by public agencies such as MEXT that distribute public funds
- Research funds allotted by entities such as government agencies, independent administrative institutions, local governments, or special public corporations
- Subsidies and other funding that has been stated in either a notice from an agency such as MEXT or in the rules indicated by the allotting agency to be subject to the appropriate management and auditing in accordance with the Revised Guidelines

① Research Compliance Training

This training is held to ensure that all researchers have an accurate understanding of the research funds usage rules. Researchers must take the research compliance training by watching the training video and completing

a comprehension test and a Written Pledge to be submitted online (Moodle). The training is updated once every three years. The next update to the training video will be in FY2028.

For new researchers in AY2026 or later, please take the research compliance training updated in AY2025.

② Research Ethics Training

This training is held to ensure that all researchers have an accurate understanding of the research funds usage rules. Researchers should take the Japan Society for the Promotion of Science's (JSPS's) e-Learning Course on Research Ethics [eL CoRE] and submit the certificate of course completion upon completion of the course.

Additionally, new researchers who previously completed the eL CoRE course at their previously workplace, etc., may submit the certificate of completion and be considered to have completed the course.

(2) Internal Audits and Monitoring

Grants-in-Aid-funded research projects are subject to internal audit. Each research institution must report the status of audits to JSPS at the time of the next Grants-in-Aid applications. There are two types of internal audit: the standard audit and the special audit. Both take place from May to September and examine usage in the previous fiscal year. The Office requests the cooperation of Principal Investigators whose projects are selected for an audit.

- Standard Audit: Sample of at least 10% of Grants-in-Aid projects.
- Special Audit: Sample of at least 10% of projects selected in the standard audit, rigorous verification of factual matters, such as the actual use of research funds and status of delivery of items, beyond just documentation.

In addition, all expenditures of researchers receiving research funds are subject to monitoring. The auditors may check with places of accommodation to confirm that the researcher has indeed used the facilities as claimed, as well as with part-time workers to confirm the details of their employment. In the event that a researcher's project has been highlighted in an audit, the researcher's name, project title, aspects of research fund usage that were brought up or highlighted during the audit, etc. shall be presented at the University Senate Meeting.

Chapter 2 Management of Research Funds

2-1. Main Types of Research Funds

(1) Competitive Research Funding Programs

Information on competitive research funding programs can be found on the Cabinet Office (Japan) homepage below.

<https://www8.cao.go.jp/cstp/compefund/> (Japanese only)

*From AY2026, the Research Activities Support Funds will start!

Aimed at researchers receiving competitive research funds, the Research Activities Support Fund has been established to provide researchers with an internal subsidy equivalent to 30% of their indirect expenses. With this, researchers may receive an individually distributed subsidy corresponding to their direct expenses and can purchase things which they cannot use their direct expenses for, such as social gathering fees for academic conferences, or items for the improvement of their office environment, such as chairs, etc.

Further details will be provided to eligible researchers at a later date.

(2) APU Academic Research Subsidies

At APU, there are internal subsidy programs for the purpose of enhancing research capabilities, disseminating research outcomes, etc. For details about the new system, please see the Academic Research Subsidy System on the Research Support Top Page.

https://en.apu.ac.jp/secure_staff-all/facultysupport/

(3) External Research Funds

Other private research grant programs shall be shared in each newsletter sent via email.

2-2. Institutional Management of Research Funds

(1) Office Contact Information

Procedures related to the management and disbursement of research funds are subject to rules and regulations stipulated by APU. At APU, the secretariat for research funds management is the Outreach and Research Office (hereafter, “the Office”). Researchers should contact the Office to perform any relevant procedures or if they have any concerns or questions regarding these procedures. The Office contact details are as stated below.

TEL : 0977-78-1134 For Grants-in-Aid related questions: kakenhi@apu.ac.jp For other questions: reo@apu.ac.jp

(2) Research Expenses Reimbursement Period

The length of time researchers can use their research funds varies by research fund type. Ordering, delivery, and payment for items to be used within a particular fiscal year must be completed within the same fiscal year and come out of that fiscal year’s budget.

Research Fund	Usage Period
New/continuing Grants-in-Aid (Single-year Grant)	From April 1 st until March 31 st
*New/continuing Grants-in-Aid (Multi-year Fund)	From April 1 st until March 31 st of the final fiscal year of the research period (Excluding travel expenses, reimbursement may extend beyond the fiscal year)
APU Academic Research Subsidies	As specified in the corresponding application guidelines
External Research Funds	Dependent on each individual external agency disbursing the fund

*There are some exceptions.

(3) Eligible Expenses

The researcher may use their research funds (direct expense funds) for expenses necessary for accomplishing the research, provided that they adhere to the rules of the corresponding research project, program, or initiative.

Expense Type	Details	Disbursement Procedures
Item Expenses	Expenses for the purchase of items relevant to the research project	Chapter 3
Travel Expenses	Expenses (such as transportation expenses, accommodation fees and per diem) for domestic and overseas official trips that the researcher or other research collaborators take (to collect materials, conduct surveys, hold research meetings, present research findings, etc.)	Chapter 4
Personnel Expenses/ Honorarium	Expenses for honorarium and remuneration related to research collaborators and researchers from other institutions, etc. who have assisted with the research by organizing materials, assisting in experiments, personnel expenses associated with tasks necessary for conducting research activities, provision of specialized knowledge, translating, interpreting or editing, questionnaire support, honorarium for collecting research materials	Chapter 5
Miscellaneous Expenses	Expenses for items that do not fall in other expense categories (Example: meeting costs (venue rental fees), printing costs, copying costs, film developing costs, correspondence costs, rental costs (computers, Wi-fi, etc.), costs for dissemination of research findings (academic journal submission fees and publicity of research outcomes etc.), conference fees, equipment/ machinery repair costs, shipping fees, costs associated with creating a website, costs related to the creation of software, online storage costs, license fees, Buyout System expenses and so on.)	Chapter 6

(4) Expenses Ineligible for Reimbursement

The researcher cannot use research funds for anything not directly related to the research project (personal use or for classes, etc.) selected for research funding.

For reimbursement of research expenses, researchers themselves bear responsibility for explanation. For example, when the researcher places an order directly, fairly selecting the vendor, or regarding the suitability of expenses as research expenses.

Examples

- × Expenses for buildings and other facilities (excluding necessary installation of items purchased with direct expenses)
- × Expenses for coping with accidents or natural disasters that occur during the course of the research
- × Personnel expenses or honorarium for the Principal Investigator or Co-Investigators
- × Gifts/souvenirs
- × Expenses for social gatherings or “thank you” parties
- × Alcoholic beverages
- × Purchases made through online auctions (please consult with the Office)
- × Expenses related to training/upgrading of skills solely for the purpose of self-development (i.e. language learning textbooks, language certification, training sessions and workshops for software, etc., seminars on general knowledge, etc.)
- × Excessively high-performance products (purchase of a large format printer to quickly print multiple A4 documents, etc.)
- × Cancellation and change fees incurred due to personal circumstances
- × Security deposits for rental items, item purchases
- × Goods to improve the working environment (such as desks, chairs, lamps etc.), and daily necessities (clocks, pots, cleaning goods etc.)
- × Multiple purchases of identical items without due cause
- × Uninspected items
- × Items with the researcher’s name imprinted, engraved or signed (free engravings are all not allowed).
- × Voluntary insurance options exceeding the research period (subject to consultation with the Office.)
- × Combination with other funds **excluding the following cases:**
 - When a researcher undertakes multiple activities on a single official trip, the researcher is able to clearly separate the research funds-related period of the trip from the other activities-related period of the trip.
 - When a researcher purchases one set of consumables under one contract (including sets such as one dozen, one case, and so on), the portion of consumables to be used for relevant research can be clearly separated from the portion to be used for other purposes. Research funds are then only directed towards the portion the researcher will use for the relevant research.
 - When a researcher combines unrestricted funds, such as personal funds, with direct costs.

Reference: List of Major Purchase Decisions

○ → Generally acceptable

△ → Purchase(s) will be decided if acceptable or not based on a comprehensive judgement of purpose of use, circumstances, etc.

X → Generally unacceptable

Important Points of Consideration for Purchases:

- Beyond the scope of research: Lendable to others, usable in classrooms and/or other locations, possibility for future use outside of the scope of research
- Personal Use: After use in research, there is the possibility of private misappropriation, such as private use at home, etc.
- Liquidity: Possibility of resale or liquidation
- Multi-purpose item(s): Item(s) that can be used to other purposes outside of research

Item	Item Details	Purchas-ability	Requirement	Checklist Point(s)
Publications (Books, Magazines, etc.)	Books on Research Topic, Academic Journals, etc.	○	Reimbursable only if used for research purposes.	
	How-To Books, Entry-Level Books, Etc.	△	How-to books for Microsoft Office, attending courses for skill development, etc.: Not reimbursable due to lack of connection with contents of research	Multi-Purpose Item(s), Personal Use
Computer	Desktop, Laptop, Tablet	○	Reimbursable only if used for research purposes. Accessories for the PC in question is also acceptable (case, protective film, etc.)	Multi-Purpose Item(s), Liquidity, Personal Use
Office Equipment	Monitor, Printer, Scanner, Etc.	○	Reimbursable only if used for research purposes.	Multi-Purpose Item(s), Liquidity, Personal Use
Peripheral Equipment	Charger, Extension Cord	△	If the purpose is to use the item(s) for reasons outside of research, it is not eligible for reimbursement. If it is necessary for the execution of the research project, please explain in detail its relevance and necessity to the research in question.	Multi-Purpose Item(s), Personal Use
Telecommunication Equipment	Smartphone, Fax, Etc.	X		Multi-Purpose Item(s), Liquidity, Personal Use
Telecommunication Cost(s)	Fax, Cellphone, Etc.	△	Reimbursable only if there is proof that the usage was limited to the relevant research. Correspondence data must be submitted.	Beyond Scope of Research

Mobile Communication Device(s)	Purchase of Router, SIM Card, Etc.	X	Only reimbursable for limited period (within ** days) for SIM cards, etc., when on a research trip abroad, etc.	Multi-Purpose Item(s), Personal Use
	Rental of Router, SIM Card, Etc.	○	Reimbursable only during a limited, necessary period, such as while on a research trip abroad, etc.	Beyond Scope of Research
Household Electronics	Electric Kettle, Vacuum Cleaner, Etc.	X		Multi-Purpose Item(s), Personal Use
Household Furniture, Etc.	Chair, Desk, Bookshelf, PC Cart, Etc.	X		Multi-Purpose Item(s)
Clothes, Luggage, Etc.	Suitcase for Travel, Etc.	X		Multi-Purpose Item(s), Personal Use
Stationary	Pens, Scissors, Copy Paper, Etc.	○	Reimbursable only if used for research purposes.	Multi-Purpose Item(s), Personal Use
Personalized Items	Business Cards, Personal Seal (Hanko/Inkan), Items Engraved with Personal Initials, Etc.	X	Business cards for research are reimbursed from the Indirect Expenses portion of budget.	Personal Use
Software	For Research and/or Research Analysis (Downloadable Version, Subscription Version)	○	Subscriptions are only reimbursable for the period they are necessary for research.	
	General Use (Adobe, Etc.) (Downloadable Version, Subscription Version)	△	If the purpose is to use the software for reasons outside of research, it is not eligible for reimbursement. If it is necessary for the execution of the research project, please explain in detail its relevance and necessity to the research in question. Subscriptions are only reimbursable for the period they are necessary for research.	Beyond Scope of Research
Academic Conference Registration Fee	Invited Lecturers, Presenter, Audience, Etc.	○		
Annual Academic Society Fees		△	Reimbursable only if one must become a member to register a conference.	Beyond Scope of Research
Conference Banquet Fees		X	Reimbursable only if it is inseparable from the registration fee.	Beyond Scope of Research
Reproduction Fee (Research Materials)	Reproduction at Library, Etc.; Copying done at Convenience Stores, Etc.	○		
Postage Expenses	Stamps, Letter Packs, Etc.	○	A list of purpose(s) and mailing address(es) is required to certify that the fee is to be used exclusively for the research in question.	Beyond Scope of Research, Liquidity

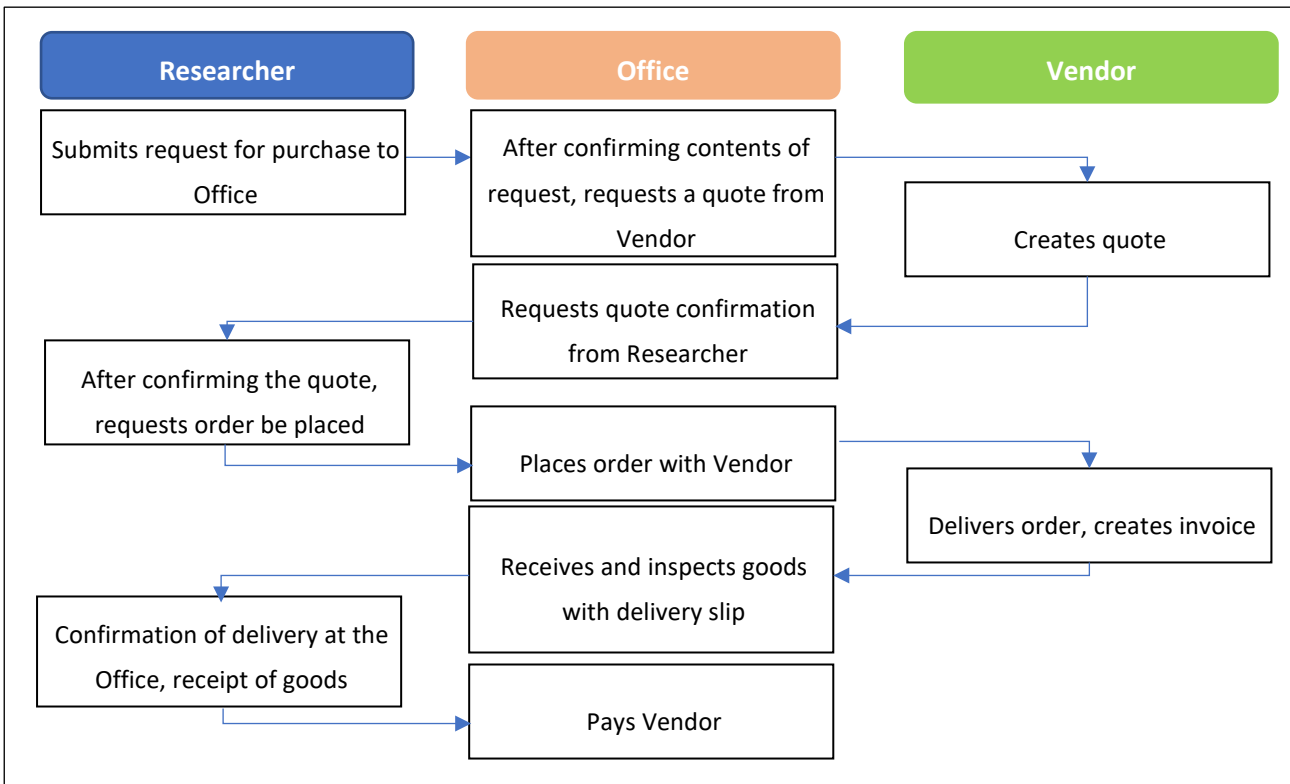
Visa Application Fee	For Visas to Enter A Country Where Research Activities Will be Conducted	<input type="radio"/>	Travel expenses related to receiving the visa are also acceptable. Please submit a picture of the visa as well.	
Passport Acquisition Fees		<input checked="" type="checkbox"/>		Beyond Scope of Research
Multiple Purchases of the Same Item	Pen, Printer Ink, USBs, Books, Etc.	<input type="checkbox"/>	Purchase only the minimum number needed. If you must purchase more than one at a time, please include an explanation.	Beyond Scope of Research, Personal Use
	PCs	<input type="checkbox"/>	Please state both the reason for the need for more than one during the same research period and the user of the item(s) in the Usage Justification Note.	Beyond Scope of Research, Liquidity, Personal Use

Chapter 3 Item Expenses

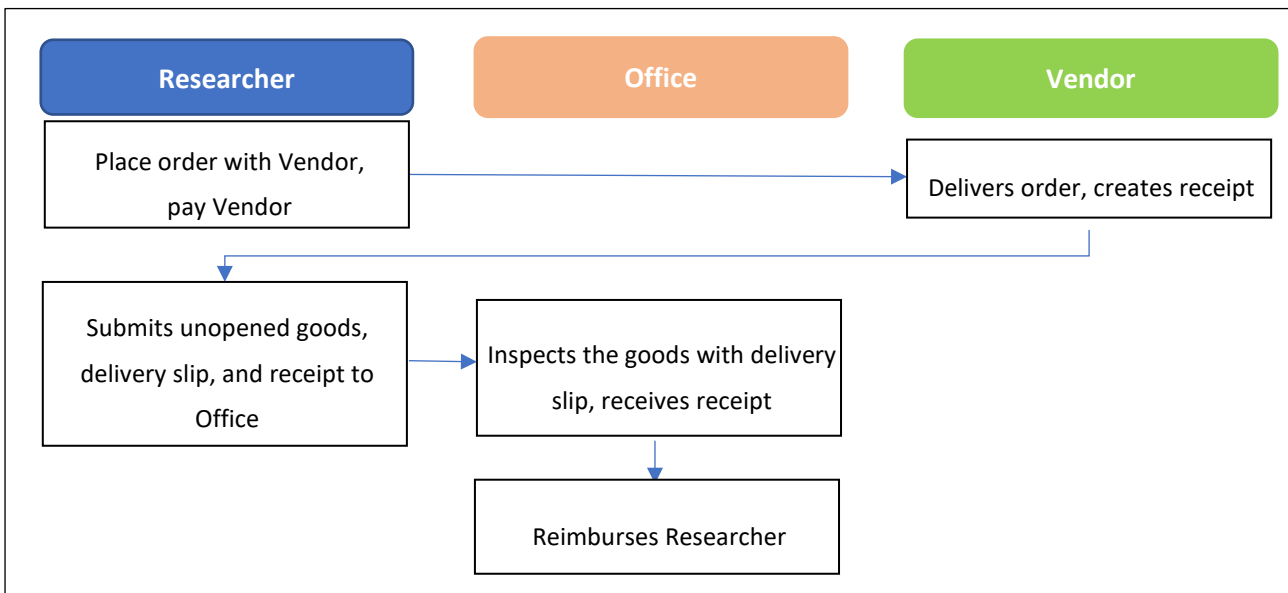
Item expenses are for the purchase of items relevant to the research project

Item purchases must adhere to the rules stipulated for each process involved; making orders and contracts, delivery and inspection of items, payment of charges and the management of items. Researchers are expected to use funds for item purchases only after they have attained an understanding of the processes and corresponding rules.

Flow Chart for Office Placing Orders and Payment:



Flow Chart for Researcher Placing Orders by Paying Out-of-Pocket:



3-1. Orders/ Contracts

- In principle, all items should be ordered and purchased via the Office. This is to ensure objectivity in the purchase of goods and transactions at fair prices.
- APU considers “when multiple items, etc. are purchased at the same time, that total is considered the cost of one item/pair of items, rather than the individual cost of each item” (Ritsumeikan Trust Regulations for Accounting Operation and Decision-Making, Addendum 1). Even if there are multiple purchase orders, delivery slips, invoices, etc., if they are deemed to have been purchased practically at the same time, they will be considered as one order. An order of multiple items for which the price to be paid **amounts to ¥100,000 or more (with tax) must be ordered by the Office, not the researcher, even if the individual cost of each item is less than ¥100,000.**

Total Cost (1item /1 set)	Ordered by
¥100,000 or more	Office
Less than ¥100,000	Office (or Researcher)

(1) One item or set of items costing ¥100,000 or more (with tax) (excluding exceptions)

When an item or set of items costs ¥100,000 or more (with tax), the Office **must** make the order and payment. Researchers cannot order or pay for such items themselves. [Ritsumeikan Trust Contract Administration Regulations Article 36]

A researcher wishing to order such an item should fill out an Order/Contract Request Form (Form 19) with the name of the item, model number, specifications, and number of units and submit the form to the Office. The Office will purchase the item after the internal approval process is complete. Item purchases of ¥1,000,000 or more require consultation with the Ritsumeikan Office of Purchasing and Contracts and may take up more time than usual. Accordingly, the researcher should consult with the Office **well in advance** of when they will need the item.

*The following are examples of exceptions to this rule, in which a researcher may pay out-of-pocket for an expense which exceeds ¥100,000:

- Public transportation expenses (ex. airfare)
- Instances in which the recipient of the order is specified (ex. conference participation fees/annual membership fees for academic societies, article publication fees, open access publication fees, reprinting fees, journal contribution fees, etc.)
- Purchases of items for which no price comparison is possible (e.g. postage stamps, postcards, revenue stamps, etc.)

(2) One item or set of items costing less than ¥100,000 (with tax)

In principle, orders and payment should be made by the Office, not the researcher. As such, the researcher should also submit the name of the item, model number, specifications, and number of units to the Office for items costing less than ¥100,000. Attaching the corresponding page of the merchandising catalogue is acceptable. Certain exceptions may be made to the rule, such as when an item is needed urgently and if a

record of the order may be obtained (e.g. email, online order, and so on). The researcher cannot make the order themselves if the total cost of all units in the order is ¥100,000 or more with tax, regardless of the individual cost of each unit. In such cases, point **(1)** stipulated above applies.

- When the Office cannot determine on its own the necessity of the expenditure or the direct relevance to the research, it may ask the researcher to submit a Usage Justification Note (Form 10). In the note, the researcher should describe the reason for the expenditure in objective and straightforward language in order to prevent misunderstandings from arising during audit and inspection.
- Researchers should avoid purchasing items in bulk to have extras in reserve. When a researcher must do so, they should consult with the Office in advance.
- Before making an order or purchase, the researcher must decide which research fund they will use for the purchase. In principle, this decision is irreversible once made and cannot be changed.

3-2. Delivery/Inspection

(1) Delivery of Purchased Items

- Upon delivery of the purchased item, the researcher should confirm if said item matches the submitted order.
- When items have been directly purchased by the researcher, the corresponding receipt or credit card statement must be submitted to the Office. (*See section 3-3 “※Notes regarding the submission of receipts.”)
- The researcher should submit the delivery note, along with the invoice or receipt, to the Office. **If the invoice or receipt are electronic, the researcher should send the electronic version to the Office.**
- When a researcher purchases books from Amazon, Kinokuniya, or other online stores and has the books sent to the Office, they should provide the Office with documentation listing the purchased books (such as an email from the online store) and inform the Office which research fund they will use for the purchase (e.g. Grants-in-Aid, Academic Research Subsidy) before the books arrive.

*Due to limited storage space, if you ship your items to the Office, please pick them up within two weeks.

(2) Inspection of Purchased Items

- The Office inspects all purchased items, regardless of their cost. **The Office cannot disburse research funds for items it has not inspected.**
- In cases of out-of-pocket payments, the researcher should bring the item to the Office for inspection promptly **prior to using the item or removing packaging of the item** within the Office’s opening hours.
- The Office conducts the inspection by confirming that the delivered item matches the description in the delivery note (and receipt).

① Digital Contents (Software, Electronic Books, Online Databases, etc.)

Digital contents purchased using research funds are subject to inspection by the Office. Researchers are required to bring the device (personal computers, tablets, etc.) on which the digital content(s) have been downloaded/installed in to the Office or submit screenshots* of the startup screen, properties screen, etc. of the content in question. Additionally, please submit a copy of the corresponding confirmation

email of purchase.

*Please submit a screenshot clearly showing the researcher's full name.

② Tangible Deliverables

Researchers using their research grant to reimburse for services related to the research project (translation, proofreading, transcription, etc.) must submit all of the completed work to the Office for inspection. The inspection process will involve confirmation of whether the completed work corresponds with the order form or the "Contents of Work" section in the Honorarium Payment Request Form, which should have been submitted beforehand. If necessary, an expert familiar with the research contents of the completed work will carry out the inspection. (See section 5-3 (3))

③ Non-Tangible Deliverables

For the inspection and maintenance of non-tangible deliverables, such as the maintenance of machinery and equipment, the inspector shall conduct the inspection on-site as appropriate.

④ Consumption of Items before Inspection

Researchers should inform the Office in advance if purchased items may be consumed prior to inspection at the inspection center, such as when items need to be used up at the field site during fieldwork. (See also section ⑤.)

Any packaging or instructions affixed to the product that can be used as proof that the purchased product and quantity correspond with the information on the invoice and delivery note will be used for inspection by the Office.

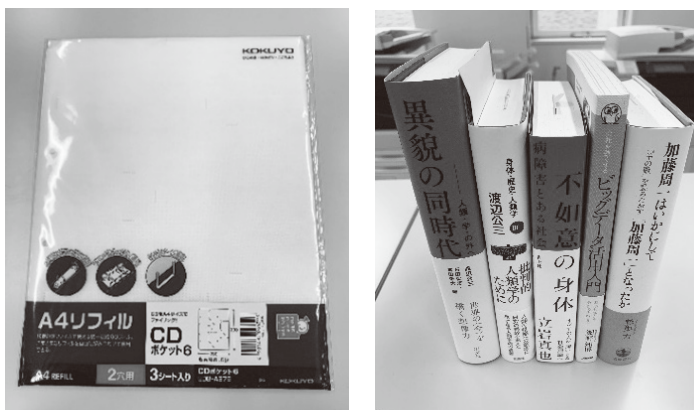
⑤ Special Inspection

In cases where the purchased items are delivered and used outside of APU (e.g., overseas or at other research institutions) for unavoidable research reasons and it is difficult to have them inspected by the APU Office's inspection center, the Office can substitute its own inspection by checking the images taken by a digital camera or other equipment.

- When it is necessary to deliver the product off-campus at another research institution, etc., in the course of conducting research.
- Purchases made on business trips that may result in wear and tear or loss of the item, etc.

Researchers must submit the Application for Special Inspection Form (Form 23). Please consult with the Office before making such purchases.

<An Example of Images to be Submitted for Special Inspection >



※Please take photographs that clearly show the entire item, item name, and quantity of items purchased.

3-3. Payment

After inspecting the purchased items, the Office will check the delivery note against the invoice and confirm with the researcher the source of funds to use for the expenditure before processing payment.

(1) Vendor Payments

- APU regulations stipulate that expenditures are to be paid by bank transfer, check, or account transfer, with approval of the administrative manager. The standard procedure for payments with research funds is for the Office to pay the vendor directly based on the vendor's invoice/delivery note. (This may not apply for urgent purchases or when there are unavoidable circumstances, such as the vendor only accepting payment by credit card).
- APU has a set payment schedule (in principle, thrice a month). As such, same-day payments are not possible. Researchers should submit invoices/delivery notes from vendors well ahead of the payment deadline. Each vendor has a different payment deadline. Late payments damage the mutual trust between APU and the vendor and can cause transactions between the two to be suspended. Researchers should be careful to ensure payments will be made on time.

(2) Researchers Paying Out-of-Pocket

In principle, the Office pays the vendor directly.
MEXT and the JSPS have issued warnings about the frequency of out-of-pocket payments.

- The researcher can only pay out-of-pocket when it would not be possible for the Office to make the payment. Items paid out-of-pocket must be brought to the Office for inspection promptly prior to their use or removing packaging of the item.
- The portion of out-of-pocket payments paid using accumulated points disbursed by online stores (such as Amazon) and/or vouchers (gift certificates, gift cards, pre-paid cards for book purchase, etc.) is **not** eligible for reimbursement using research grants.
- If the researcher must use a credit card to pay out-of-pocket, they should use a credit card under their own name (using credit cards with another person's name, or family cards, is not allowed) and make the purchase as a single payment.
- If a reimbursement of out-of-pocket payments is required, the following documents must be submitted to the Office.

<For items paid in Japanese Yen>

Payment Method	Documentation to be Submitted
Cash	Receipt ^{※1} + Documentation that confirms transaction details (hereafter "Supporting material") ^{※2}
Credit or Debit Card	Receipt or statement of charges issued by the card company (finalized statement) [※] ³ + Supporting material
Pre-paid cards, electronic money or QR code/barcode payment systems	Receipt or, if the payment is tied to a credit card or other payment method, a company-issued statement (finalized statement) ^{※3} *Wherever possible, please consider other payment methods as it may be difficult to provide evidence for payments made using payment apps.

<For items paid in Foreign Currency>

Payment Method	Documentation to be Submitted
Cash	Receipt (in foreign currency) + Receipt for currency exchange + Supporting material
Credit or Debit Card	Receipt (in foreign currency) and statement of charges issued by the card company (finalized statement) ^{※3} + Supporting material <i>*If at all possible, the Office asks that researchers use a credit card issued in Japan.</i>

- ※¹ Please check that all entries are filled out in line with the sample receipt.
- ※² Examples of supporting material: Delivery slip, detailed contents of package slip, document that records delivery, copy of the front and back covers of publication, screenshot that can confirm contents of order or record of participation, auto-response email from vendor, etc.
- ※³ Statement of charges (finalized version) issued by the card company, showing name, date of charge, date of use. If the receipt is in Japanese Yen, the submission of a credit card statement is not required.

<Exchange Rates for Foreign Currency into Japanese Yen>

Receipt/Documentation	Exchange Rate Used
Credit card statement of charges	Rate used for settlement by credit card company
Receipt + Receipt for currency exchange	Rate noted on receipt at time of currency exchange
Receipt only	Exchange rate on the date of the receipt
Debit card	Rate on the date card was charged

- ※ Notes regarding the submission of receipts
 - Researchers who were issued their card statement, receipts, invoices, etc. online should submit those documents to the Office via email.
 - For certain online stores such as Amazon, subsequent attempts to re-issue the same receipt may result in the receipt being imprinted with a “COPY” mark. To avoid that, please save it as a PDF, the first time you access it. Researchers should be cautious not to request for duplicate payments for the same item.
 - In the event that the vendor does not issue a receipt for a purchase paid via bank transfer, the researcher may present the bank transfer receipt issued by an ATM, a printout of the bank transfer obtained through internet banking, or a photocopy of the researcher’s bank book with the relevant transfer details, etc. as documentation. The transfer amount, item name, transfer date, recipient, and sender must be clearly stated and easily verifiable. However, a document marked “This is not a receipt” is not a substitute for a receipt.
 - For research expenses other than those for Grants-in-Aid for Scientific Research, documentation showing the amount of consumption tax for each applicable tax rate is required.

(3) Handling of Invoices and Delivery Slips Issued Electronically Instead of a Hard (Paper) Copy

Due to the revision of the Electronic Books Maintenance Act (Densshoho),

- ① it is mandatory to store the data of electronic transactions (documents issued electronically should be stored electronically)
- ② hard paper copies should be saved as scans (must be scanned and saved within 2 months and 7 days of receipt)

the above points have been put into effect. At APU as well, the process is based on the Ritsumeikan Trust Administrative Regulations for Prevention of Correction and Deletion of Electronic Transaction Data and the Ritsumeikan Trust Regulations on Electronic Preservation of National Tax Documents by Scanner.

As a general rule, invoices, delivery slips, and receipts issued electronically by vendors should be sent to the Office electronically, or, if received in paper form, submitted as a paper hard copy as soon as possible after receipt. Please refer to the following points of caution when sending paper media saved on a scanner.

Points of Caution When Submitting Electronic Receipts

- Please save the file with a resolution of at least 200dpi.
- Even black and white documents should be scanned as color images.
- For ease of reading, please make sure that all pages are oriented in the same direction.
- Please make sure the full image is included in the scan.
- Photos taken on smartphones, etc. must also meet the above requirements.

(Sample Invoice)

Made out to “Ritsumeikan Asia Pacific University + [Researcher Name]”
(name only not allowed)

Must clearly indicate the date

Must include statement of purchased items (unit, specifications, quantity)

Must have name and inkan of the vendor (if normally the vendor’s inkan is not placed, then no vendor inkan is required)

Invoice

20**/**/*

Ritsumeikan Asia Pacific University
RITSUMEI Taro

Jumonjibaru Electronics inkan

¥50,000

Statement

SONY IC Recorder ICD-SX55, ¥10,000 × 1
Toshiba Digital Video Camera CS-N ¥40,000 × 1

(Sample Delivery Note)

Delivery note

20**/**/**

Ritsumeikan Asia Pacific University

RITSUMEI Taro

Jumonjibaru Electric

No	Product	Quantity
1	IC Recorder	1
2	Digital Video Camera	1

オフィス検収印

Made out to “Ritsumeikan Asia Pacific University” + [Researcher Name]” (name only not allowed)

Must clearly indicate the date

Statement of Delivered Items

Must clearly indicate the name of the vendor

Office Inspection Stamp

※In the case of an electronic data delivery form, please submit it in the form of data.

(Sample Receipt)

Receipt

20**/**/**

Ritsumeikan Asia Pacific University

RITSUMEI Taro

Jumonjibaru Electric inkan

¥50,000

Statement

SONY IC Recorded ICD-SX55 ¥10,000 × 1

Toshiba Digital Video Camera CS-N ¥40,000×1

Made out to “The Ritsumeikan Trust or Ritsumeikan Asia Pacific University [Researcher Name]” (name only not allowed).

Must clearly indicate the date

Must include statement of purchased items (unit, specifications, quantity)

Must have the name and inkan of the vendor (if normally the vendor’s inkan is not placed, then no vendor inkan is required)

※Researchers are no longer required to sign or personally stamp the receipt when they pay out-of-pocket.

※If you received the receipt electronically, please submit it to the Office as data.

3-4. Management of Items

	Price of one item or set of items	Applicable Research Funds	Item Category	Management by the Office
①	¥500,000 or more	All	Equipment/ Machinery	Yes
②	Between ¥100,000 and ¥499,999	All	Supplies	Yes
③	Highly cashable items costing less than ¥100,000 (Desktop Computers, Laptops, Tablet PCs, etc.)	All	Supplies	Yes
④	Less than ¥100,000 *Excluding ③	All	Consumables	No
⑤	Books costing ¥50,000 or more	Grants-in-Aid for Scientific Research	Books	Yes

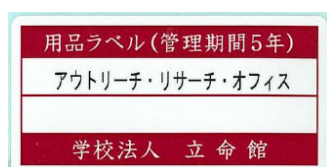
① Equipment/Machinery

- Items or sets of items that cost ¥500,000 or more (including ancillary expenses such as consumption tax, delivery expenses at the time of purchase, installation fees, etc.) and have a service life of one year or more are registered as equipment belonging to APU. This excludes items that are deemed as the government or nation's property. After registering the item, the Office will attach an equipment registration label.
- The Office conducts a physical property inspection every year. Researchers who have changed the location of a registered item should contact the Office.

②③ Supplies

- Items or sets of items that cost between ¥100,000 and ¥499,999, as well as highly cashable items costing less than ¥100,000 (Desktop Computers, Laptops, Tablet PCs, etc.) which have a service life of one year or more are registered as supplies. The Office will affix a supply label to these items. They shall be kept for five years. Researchers should use supplies in the location recorded in the submitted Order/Contract Request Form (Form 19) and may be requested to show the item to auditors, etc. during an audit or monitoring.

Example of the supply label:



④ Consumables

- Excluding items under ③, items that cost less than ¥100,000 are registered as consumables.
※Software for research use equal to or exceeding ¥100,000 is also treated as consumables.

⑤ Books

- Books costing ¥50,000 or more per item/set of items purchased using Grants-in-Aid must be given to the

university and registered as university property accordingly. However, if giving them up causes disruption or hinders the researcher's progress in completing the research project in any way, it is possible to give the items up at a later date.

- ※ If a researcher wishes to dispose of an item with an affixed equipment label or supply label once its usage is complete, or is transferring from their position at APU and wishes to continue using such an item at another institution, the researcher should consult with the Office. Depending on the type of research fund, the procedure(s) (including alteration/disassembly of the item) involved will differ.
- ※ Some government ministries and private agencies have a separate set of rules and standards for fund usage. Such rules shall take precedence over the rules stipulated in this guidebook.

3-5. Purchasing Your Own Works/Publications

Purchase of one's own book for the purpose of book donation is allowed, but if there are restrictions under the disbursing agency's rules, their rules will be applied. Inspections will be performed on the actual product and distribution list. Please submit the following to the Office:

- ① The physical copy/copies of the book to be donated
- ② A list of the recipients of the donated publications
- ③ A document detailing how royalties for the publication(s) are handled (e.g. a copy of the contract with the publisher)
- ④ A Usage Justification Note describing the relation between the purchase/donation of the publication(s) and the research

※One's royalties cannot be paid for using research funds.

※If many copies are being donated, it is possible to submit one physical copy and a photo showing the total number of copies being donated.

※In the case of direct delivery from publishers, etc., inspection will be conducted with the Work Completion Report/Invoice, etc., in addition to the recipient list.

※If the total amount of donations exceeds 100,000 yen, an Order/Contract Request Form (form 19) is required.

※Please refer to Chapter 6 for information on paper excerpts.

3-6. Purchasing Items at the APU CO-OP

Please bring items purchased from the APU CO-OP to the Office for inspection as soon as possible. The Office will pay the CO-OP directly. The researcher does not need to pay out-of-pocket. Researchers can use this service for books, consumables, airplane tickets (international only), travel packages and other items.

- ① Present faculty/staff ID at CO-OP counter
- ② Sign the delivery note/invoice, payment (bank transfer) notice, and accounts receivable slip
- ③ Bring the item, delivery note/invoice, and payment (bank transfer) notice to the Office
- ④ Decide and inform Office of source of funds (Grants-in-Aid, Academic Research Subsidy, or other)
- ⑤ Have Office inspect item
- ⑥ Take item after inspection (in some cases, inspection may take a few days)

3-7. Miscellaneous

■ Purchases that Require the Provision of a Usage Justification Note (Form 10)

If a researcher wishes to purchase any of the items listed in the box below, they should submit a Usage Justification Note (Form 10) to the Office prior to making the purchase. (Submission of the Usage Justification Note is not necessary in cases where the necessity of the item in question has already been explained in the approved research plan or Disbursement Application Form/Payment Request Form.)

① **Multiple purchases of identical or similar items at one go and/or throughout the research project period (e.g. books, desktop computers, laptops, tablets)**

Clearly state the reason(s) why purchasing more than one identical/similar item is necessary and list all the individuals (institution/college of affiliation, name, etc.) that will be using the item(s). The researcher may consider creating a table of names if the list is too long.

② **Purchase of highly versatile items (computers, tablets, printers, digital cameras, etc.) in the final year of the researcher's research project period**

Highly versatile items, in this context, may be defined as items that can be used not only for research, but also for lectures, classes, personal interests, hobbies, etc. In addition to explaining the background and circumstances of the purchase, it is also necessary for the researcher to explain why other methods or alternatives to purchasing (e.g. rental) are not acceptable.

③ **Purchase of items for which their necessity and/or direct relevance to the research is difficult for a layperson or third party to comprehend**

Chapter 4 Travel Expenses

Travel expenses refer to expenses (such as transportation expenses, accommodation fees and per diem) for domestic and overseas research trips that the Principal Investigator, Co-Investigators or other research collaborators take to collect materials, conduct surveys, hold research meetings, present research findings, etc.

(1) Before Undertaking a Research Trip

- When research activities necessitate going to a field research site outside of campus or the researcher's home, it shall be treated as a business trip. The researcher is required to submit an application for trip approval using the online SmartDB website **at least 2 weeks prior to** departure. If the application is submitted on/after the departure date for the trip, it will **NOT** be accepted.
- The Official Trip Report should be submitted **no later than one week** after returning from the trip.
- Prior to submitting an overseas trip application, researchers should check the Ministry of Foreign Affairs's Overseas Travel Safety Information page (<https://www.anzen.mofa.go.jp/index.html>) and not travel to areas of danger level 2 "Refrain from non-essential and non-urgent travel" or higher.
- In principle, APU does not allow faculty members to go on research trips which exceed one week in length during term times. When a faculty member will go on an research trip longer than one week due to unavoidable circumstances, please consult first with the College Office/Academic Office and then the Dean or Director of the college, graduate school, or center to which they are affiliated.

*Excerpt from Faculty and Staff Handbook, 1. Points that Require Faculty Member Compliance, ② Official Trips

As a general rule, any trips that take more than one (1) week during the teaching term (excluding the Sessions) are not permitted. If there is a justifiable reason to go on a long trip, such as a duty-related matter or an invitation from an external organization, advance application of the official trip is required to obtain internal approval.

In the case of taking an official trip for more than one (1) week during a Session (excluding trips required by the University), faculty members must submit their itinerary to the relevant Dean at least two (2) weeks prior to their departure. After receiving the Dean's approval, they also need to apply for the Official Trip Application and obtain official permission. Faculty members on official trips or trips home during a Session —aside from trips required by the University and unavoidable circumstances approved in advance—must return to Beppu by the last day of the Session period so they can attend the Graduation Ceremony and be available during the Student Grade Inquiry period.

Personal research activities, including data acquisition, will not be accepted as a justifiable reason in any of these cases.

(2) General Rules for Travel Expenses

Differences Between Research Trip Travel Expenses and Invitee's Travel Expenses

- **Research Trip Travel Expenses:** Travel expenses incurred when the researcher temporarily sends themselves, or a research collaborator, to another region to conduct research activities (e.g., to collect materials, conduct surveys, hold research meetings, present research findings, etc.) (See Chapter 4, section 4-1).
- **Invitee's Travel Expenses:** Travel expenses incurred when the researcher invites an expert, etc., for lectures or provision of expertise (See Chapter 5, section 5-1).

- Travel expenses include transportation, accommodation and per diem expenses will be provided. Calculations shall be made based on routes and methods determined in accordance with the Ritsumeikan Regulations on the Disbursement of Travel Expenses, taking into account reasonableness and cost-effectiveness.
- **Transportation** expenses shall be provided, including rail, boat, car/bus and air fares. Only those expenses declared by the researcher in the Official Trip Report shall be reimbursed.
- **Accommodation** expenses will be paid based on the rates described in Table 1 & 2. However, accommodation expenses will not be provided in cases such as when the researcher stays in their own home, a place where no costs were incurred, travels on overnight transportation, or spends the night in an airport. Additionally, accommodation expenses will not be covered when the destination is less than 140km roundtrip from the researcher's home or workplace. In this case, if staying overnight is required as part of the trip, a flat rate shall be provided per night.
- **Per diem** is for miscellaneous expenses not directly associated with the performance of work during the business trip and will be paid based on the rates described in Table 1 & 2. However, per diem will not be paid in cases where the destination is less than 140km roundtrip from the researcher's home or workplace.
- Research funds issued by private agencies and organizations may have differing standards for the disbursement of transportation expenses, per diem and accommodation fees. In such cases, APU will adhere to their standards instead.
- While researchers are able to directly purchase airplane tickets and accommodation packages for research trips costing ¥100,000 or more, however, the researchers should send the invoices to the Office for payment by the Office.
- The Office calculates accommodation fees and per diem based on regulation amounts. The researcher should clearly record in their Official Trip Report if their trip includes any days for which they will not request accommodation fees or per diem expenses.
- The researcher can only receive per diem and accommodation fees for official days they take to engage in research for their grant project. Days within the duration of the trip that do not involve grant-related research are not eligible for the payment of travel expenses. The researcher may still receive per diem for travel days, after they take care of personal business on those days, as long as the researcher departs from the airport closest to their research destination.
- In general, travel expenses are tax-exempt, however, travel expenses for non-resident Co-

Investigators and research collaborators coming to Japan on business are taxable.

- The reimbursement of accommodation for the night before or after research activities is acceptable only under unavoidable circumstances, such as when a researcher would not arrive in time for the start of business or in time to make it home. When possible, researchers are required to submit documentation that proves the necessity of accommodation for the night before or after. Some examples include conference programs stating the starting/ending time of the conference, emails stating the starting time of a meeting or interview or the ending time of an information sharing session that takes place after a conference, etc.

< The following criteria will apply to payment of accommodation for the night before or after >

If the researcher would otherwise need to depart from their workplace or residence before 7:00am to arrive at their destination in time for their research activities, they may stay at their destination the night before and receive payment for accommodation.

If by departing the same day the researcher would arrive at their workplace or residence at 22:00 or later, they may stay at their destination the night after their research activities and receive payment for accommodation.

(3) Reimbursement of Travel Expenses for Non-APU travelers

- Unless otherwise stipulated, non-APU travelers shall be reimbursed for transportation and accommodation for their research trip based on the Ritsumeikan Regulations on the Disbursement of Travel Expenses . If the non-APU traveler is to be reimbursed using research funds, they may also receive per diem.
- In principle, the Office will disburse transportation expenses for non-APU travelers using their workplace or place of residence as the starting point.

(4) Reimbursement of Travel Expenses for APU Students

- If a researcher wishes to be accompanied by a student on research trip and would like to request for payment of the student's travel expenses using research funds, they must consult with the Office in advance. In principle, they should go together from the location of departure to the location where research will be conducted.
- If the student is eligible to receive travel expenses, the usage rules determined by the agency/organization disbursing the research grant in question shall apply. If there are no specified rules, the Ritsumeikan Regulations on the Disbursement of Travel Expenses shall apply. However, as the **actual cost** of the student's accommodation (with maximum limit) shall be reimbursed, a receipt (addressed to "The Ritsumeikan Trust") must be submitted. Payment of the student's per diem is possible in accordance with the regulations.
- The researcher may request for a reduction in the student's travel expense payment based on their own judgement call.
- The travel expenses shall be paid directly to the bank account designated by the student following the trip. If the student is unable to pay for the travel expenses out of pocket first, please consult with the Office in advance.

* If the student is embarking on the research trip as part-time work or using JICA funds, the student's travel expenses shall be calculated as above.

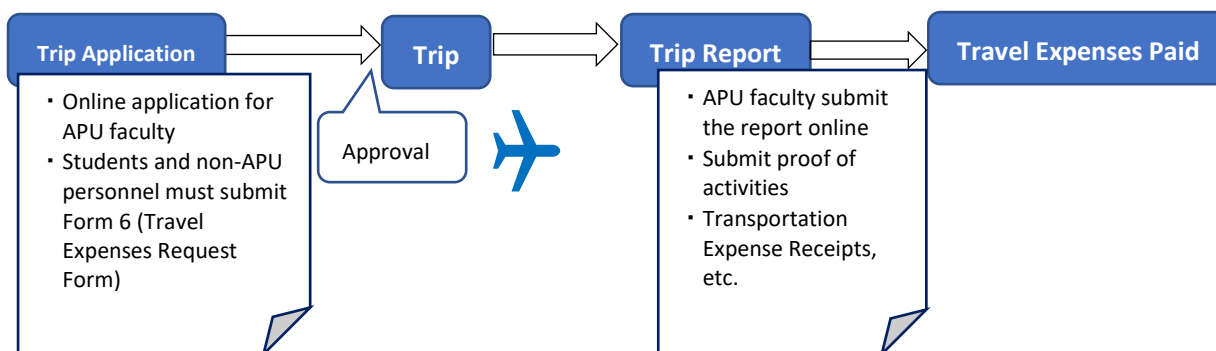
(5) Reduction in Travel Expense Payment

- Travelers may request for a reduction in the travel expense payment based on their own (or the Principal Investigator/research project leader's) judgement call.
- If the researcher is being reimbursed partially by another research fund/organization for particular travel expenses, the Office will reimburse the outstanding amount (duplicate reimbursement of travel expenses is not allowed). If applicable, please consult with the Office prior to your research trip. Please be sure to notify the Office if you are going on another business trip or on a continuous business trip using other funding within the University to avoid duplication or omission of reimbursement of travel expenses.

(6) Cancellation and Change Fees

- Cancellation fees and change fees that arise as a result of personal circumstances (sickness, tardiness, conflicts in personal schedule, etc.) are not eligible for reimbursement.
- If a trip is cancelled due to the implementation of travel restrictions, cancellation of flights by the airline, cancellation of a conference by the organizer, etc. the researcher may be reimbursed for cancellation/change fees. Please submit evidence that clearly shows this is the case.

4-1. Research Trip Procedures


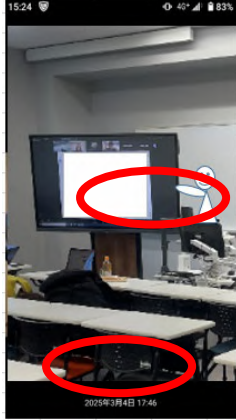


- Travel expenses will be paid based on the trip application submitted by the researcher, or the Travel Expenses Request Form (Form 6) submitted prior to departure, as well as the Official Trip Report and relevant documents submitted upon the researcher’s return.
 - The Office will check all submitted documentation before beginning procedures for money transfer to the researcher. This process will require time. Upon request, the Office may pay an estimate of the travel expenses before the research trip. A researcher who would like to have this kind of advance payment should consult with the Office four weeks ahead of time.
 - As all submitted documentation are subject to internal audits and audits conducted by JSPS, the Office requests that researchers submit digital copies (which can be printed), or hard copies of all documentation. The submission of audio files shall not be accepted.
- (1) Before Research Trip (at least 2 weeks prior to departure). Applications submitted after the trip will not be accepted and travel expenses will not be reimbursed.

Traveler	To be submitted	Details
APU Faculty	Trip Application	Trip application to be submitted online
	Relevant Documents	Documents detailing/confirm your trip plan <ul style="list-style-type: none"> ▪ Letter of invitation, conference information (from the official conference homepage), appointment email, etc. (as necessary)
Non-APU travelers	Trip Application	Travel Expenses Request Form (Form 6) to be submitted by email or brought to the Office
APU Students	Relevant Documents	Documents detailing/confirming your trip plan <ul style="list-style-type: none"> ▪ Letter of invitation, conference information (from the official conference homepage), appointment email, etc. (as necessary) ▪ Business trip request form (form 16) (only when required by the traveler’s affiliated institution)

(2) After Research Trip (within one week of return)

Traveler	To be submitted	Details
APU Faculty	Official Trip Report	The Official Trip Report

		<p>*Include any itinerary changes or changes to the research, from when the Trip Application was submitted</p> <p>[Submission Method] Online (SmartDB)</p>
	Relevant Documents	<p>Proof of activities for each day of the research trip (one or more per day is required)</p> <ul style="list-style-type: none"> Meeting minutes, interview notes, proof/certificate of visitation, business cards, certificate of conference participation, handouts, presentation materials, etc. In the event that the required proof is not available, <u>time-stamped pictures of the traveler clearly at the location, on the day in question</u>, may be accepted. Photographs of locations that cannot be identified, such as landscape photos, and that's date and time cannot be verified are not admissible. <p>*Please attach the proof in a way the research contents and date are understandable.</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  </div> </div> <p>Public Transportation Receipts</p> <ul style="list-style-type: none"> Receipts for air travel and other forms of transport for which reimbursement is required. (Not necessary to submit original copy to the Office.) Boarding passes (post-flight; boarding pass, E-ticket, screenshot of QR code, etc.), travel itinerary (flight itinerary including the flight schedule) <p>[Submission Method] Online (SmartDB)</p>
	Receipts for non-travel expenses	<ul style="list-style-type: none"> Receipts for research-related expenses incurred at the research trip destination (for library copies, material purchases, entry fees, participation fees, visa fees, etc.). These should not be attached to the Official Trip Report, unless submitted as proof of research activities. <p>[Submission Method] Email (as an attachment) or paper copy</p>
Non-APU Traveler	Relevant Documents	<p>Proof of activities for each day of the research trip (Same as for APU faculty)</p> <p>Public Transportation Receipts (Same as for APU faculty)</p> <p>[Submission Method] Email (as an attachment) or paper copy</p>
APU Student	Relevant Documents	<p>Official Trip Report (Form 15a)</p> <p>Proof of activities for each day of the research trip (Same as for APU faculty)</p> <p>Public Transportation Receipts (Same as APU faculty. Students should also submit receipts for accommodation if they stayed overnight on the trip.)</p> <p>[Submission Method] Email (as an attachment) or paper copy</p>

*Please submit receipts that only list those who traveled for reimbursement.

<Trip Report/Proof of Research Activities>

When writing your Trip Report, please include in your description the connection of each day’s research activities to the grant fund and clarify the appropriateness of using the fund in question for the research activity.

Research Activity	Examples of Proof of Research Activities	Examples of Entries for Research Activities
<p>In the case of participating in a conference to present research finds or collect data</p>	<p>Materials from that day, participation certificate</p>	<p>AM: ○○ Conference, participated in ○○ session, presented on the research results of the influence of ○○ on the ○○ theme. As a result of asking questions, receiving answers, and exchanging opinions with researchers well versed in the presentation’s topic, was able to further expand my knowledge.</p> <p>PM: at ○○ session, attended ○○ presentation and gathered information on the latest research methodologies and academic trends concerning ○○.</p>
<p>In the case of a meeting about research</p>	<p>Photo of location, Certificate (in-person meeting) (form 22)</p>	<p>Visited Co-I, Prof. ○○, and PI, Prof. ○○, shared research progress and challenges. Opportunity to reconsider research plan from here on out. Meeting materials are at this time top secret, so will not submit them. Instead, submitting photo(s) with the university (location of meeting) in the background.</p>
<p>In the case of collecting materials</p>	<p>Entry ticket, document copying fee receipt, on-site collection materials</p>	<p>Gathered materials/made copies at ●●. Was able to read/collect materials only available at this library – this has been an indispensable opportunity to advance research activities from here.</p>
<p>In the case of field work</p>	<p>Photo of location, Survey/questionnaire materials, survey notes</p>	<p>Did field work on ○○ of ○○ period. Specifically, narrowed the scope of the ●● survey, the history of the head priest and related people at this time, carried out a survey or questionnaire gathering people’s opinions on daily activities, and also copied materials/historical materials only available at this location. For proof of research activities, will submit the opinion survey, materials used for the questionnaire, and part of survey notes.</p>

4-2. Domestic Research Trips

Travel expenses for domestic research trips (transportation expenses, per diem and accommodation fees) shall be reimbursed based on the following standards.)

< Table 1 >

Transportation expenses	Rail Fare	Under 100km	Reimbursement of base fare
		100km and up	Reimbursement of base fare, as well as the Special Limited Express Fee, Limited Express Fee and Seat Reservation Fee
	Bus Fare	Reimbursement of public bus fare, taxi, rental car	
	Sea Fare	Reimbursement of First Class (1 等) sea fare [NB]	
	Air fare	Reimbursement of lowest travel class (i.e. Economy class) fare ※ The maximum airfare for reimbursement is equivalent to the regular Economy class fare determined by the airline used by the researcher. ※ No reimbursement for additional costs associated with seat selection or upgrades.	
Per diem		¥3,000	
Accommodation Fees		¥12,000/night	

※ The total amount, etc., will be as stipulated in the *Ritsumeikan Regulations on the Disbursement of Travel Expenses*.

※ If, due to special circumstances, accommodation cannot be secured for a predetermined amount and the circumstances are deemed unavoidable, the amount actually required for the stay will be paid. If this occurs, please fill out and submit the Usage Justification Note (form 10) together with the receipt. If required, please include proof of the cost of accommodation (e.g. a screen shot of the reservation site).

[NB] If traveling via the Sunflower ferry, please book the standard single. For other ferry reservations, please check with the Office prior to making a reservation.

(1) Transportation Fees

Transportation expenses will be paid for travel from the place of work or home to the place of return, including travel between places of business.

- The distance and corresponding train fares and/or bus fares between the traveler's departure location and the research trip destination shall be calculated based on the website *ekispert*.
- Please select the appropriate place of departure, either work or home, according to the actual situation.
- Transportation fees to and from the accommodation and research site will not be reimbursed.
- For transportation between Beppu and Fukuoka, the two ticket fare will be applied.

4-3. Overseas Research Trips

Travel expenses for overseas research trips (transportation expenses, per diem, and accommodation fees) shall be reimbursed based on the following standards.

< Table 2 >

Transportation expenses	Rail Fare, Sea Fare	Routes with Two Fare Classes	Fare for the higher of the two classes
		Routes with Three Fare Classes or More	Second highest fare class
		Routes with No Fare Classes	Base fare
	Vehicle Expenses	Public transport (buses etc.), taxi and rental car	
	Air Fare	Lowest Travel Class (i.e. Economy Class)	
Per Diem	Designated City		¥8,300
	Region 1		¥7,000
	Region 2		¥5,600
	Region 3		¥5,100
Accommodation Fee	Designated City		¥22,500
	Region 1		¥18,800
	Region 2		¥15,100
	Region 3		¥13,500

- The categorization of designated cities, and regions 1, 2 and 3 are based on the Regulations for the Travel Expenses of National Public Officers, which are determined by the Japanese government.

<<To those faculty with external research funds>> *Trips other than those using internal research subsidy system, etc., funds

Limited to research trips where expenses are paid for using external research funds, the procedures were changed from the latter half of AY2025.

As shown on the addendum table, the upper limit of accommodation expenses has been raised. If they are within this limit, then reimbursement shall be based on the actual expenses listed on the receipt. However, in the event that the amount exceeds this upper limit, the Usage Justification Note (form 10) must be submitted, as has been done up until now, and the budget unit manager in charge shall decide if reimbursement is allowed.

Please note that when reimbursing accommodation expenses within the standard amounts, then no receipt need be submitted as per current regulations.

<Addendum table> Accommodation Expenses List

Type	Standard Amount (No Receipt Necessary)	Raised Upper Limit Amount (Based on Actual Expenses on Receipt)
Domestic Trip	¥12,000	¥30,000
Overseas Trip	Designated City	¥22,500
	Region 1	¥18,800
	Region 2	¥15,100
	Region 3	¥13,500
		¥36,000

Additionally, for research trips using external research funds, for direct flights (including flights with a single continuous segment, even if it involves a transfer) taking eight (8) hours or more between the location of departure and location of research, business class may be used. However, please be mindful that this is reimbursed from public funds and strive to purchase the most affordable airline tickets possible, such as by utilizing discount programs rather than paying full price.

Designated Cities	Abidjan	Kuwait	New York	Singapore
	Abu Dhabi	London	Paris	Washington D.C.
	Geneva	Los Angeles	Riyadh	
	Jeddah	Moscow	San Francisco	
Region 1	Afghanistan	Greece	Malta	Switzerland
	Andorra	Iceland	Monaco	Syria
	Austria	Iran	Netherlands	Turkey
	Bahrain	Iraq	Norway	United Arab Emirates
	Belgium	Ireland	Oman	United Kingdom
	Canada	Israel	Portugal	United States
	Cyprus	Italy	Qatar	Vatican City
	Denmark	Jordan	San Marino	Yemen
	Finland	Lebanon	Saudi Arabia	
	France	Liechtenstein	Spain	
	Germany	Luxembourg	Sweden	
Region 2	All Pacific Islands	East Timor	Lithuania	Serbia
	Albania	Estonia	Malaysia	Slovakia
	Armenia	Georgia	Moldova	Slovenia
	Australia	Hong Kong	Montenegro	South Korea
	Azerbaijan	Hungary	Myanmar	Tajikistan
	Belarus	Indonesia	New Zealand	Thailand
	Bosnia-Herzegovina	Kazakhstan	North Macedonia	Turkmenistan
	Brunei	Kiribati	Papua New Guinea	Ukraine
	Bulgaria	Kosovo	Philippines	Uzbekistan
	Cambodia	Kyrgyzstan	Poland	Vietnam
	Croatia	Laos	Romania	
	Czech Republic	Latvia	Russia	
	Region 3	All of Africa	Bhutan	Maldives
All of Central America		China	Mexico	Taiwan
All of South America		Cuba	Mongolia	
All of the West Indies		Ethiopia	Nepal	
Bangladesh		India	Pakistan	

(1) Transportation Expenses

- The actual transportation expenses incurred during overseas travel between the airport and research site; between the airport and accommodation; and/or between two research sites shall be provided. Any transportation expenses for travel between the research site and the place of accommodation will not be provided.
- If no receipts were obtained for local transportation, please submit official documentation (e.g. a price list published on a website) wherever possible.
- Only economy class airfare is eligible for reimbursement. The researcher should submit the invoice and/or receipt to the Office electronically.

(2) Per Diem

- Per diem will be based on a calendar day in Japan, and based on the categorization of the region in which the research is being conducted.
- In cases where the research is conducted at two or more sites in regions in different categories, per diem

will be paid based on the region with the highest allowance. However, transit and departure locations in which no research is carried out will not be considered.

(3) Accommodation Fees

- If accommodation is necessary during transit, accommodation fees shall be reimbursed based not on the reimbursement category for the transit location, but on the rate for the location in which research activities were conducted on the same day.
- If a researcher is required to stay in Japan the night before or after travel to a foreign country for business, the accommodation fees incurred shall be reimbursed based on the rules for domestic research trips.

(4) Overseas Travel Insurance

- A researcher embarking on an overseas research trip **must** purchase travel insurance for the travel period in question. The researcher is free to choose the type of insurance and may opt for insurance offered by their personal credit card.
- In the event that research funds are used to pay for overseas travel insurance for individuals employed by APU, the beneficiary (recipient) of the overseas travel insurance policy purchased should be registered as “Ritsumeikan Trust”. If such individuals wish to purchase overseas travel insurance in their own name, they would be required to bear the cost of the insurance.

Comprehensive Overseas Travel Insurance

For travel accident insurance where the contracting party and beneficiary are the Trust, which can be covered by research funds, it is recommend to enroll in the comprehensive overseas travel insurance policy contracted by the Trust. When undergraduate and graduate students of APU go on trips, they may also use the “Student Comprehensive Overseas Travel Insurance” policy contracted by the Trust.

Please consult with the Office for more information on Comprehensive Travel Insurance payouts and how to enroll.

- The Principal Investigator is responsible for ensuring that all co-travelers (Co-Investigators, as well as non-APU travelers (researchers and postgraduate students affiliated with other institutions, etc.)) purchase overseas travel insurance before embarking on the trip.
- Individuals that are not employed by APU and APU students working as research assistants are eligible to purchase overseas travel insurance as the beneficiary and be reimbursed accordingly.

4-4. Miscellaneous Notes (Applicable to Both Domestic and Overseas Trips)

(1) Use of Taxis, Rental Cars and the Researcher’s Privately-Owned Car

- Taxis, rental cars and the researcher’s privately-owned vehicle (only within Japan) may be used if it is deemed appropriate by the person who authorizes business travel, due to the type of research being conducted or other unavoidable circumstances. Researchers may not use these forms of transport if the

reason is merely for convenience. The use of private vehicles for travel outside of Japan is not permitted. If you use a rental car or personal vehicle, write this clearly in the Trip Application in the section, Notes for the Administrative Office.

- Receipts must be submitted for journeys undertaken by taxi. The receipt must include the departure point and destination.
- When a rental car is used, the mandatory insurance/compensation fees may be covered by research funds.
- When a personal vehicle is used, researchers should check the “Ritsumeikan Trust – Handling of Business Trips by Private Vehicle” document for details about the rules related to using their own car for the purpose of a research trip. Researchers may not travel together with students in their private vehicle. Privately-owned vehicles must be registered with the university prior to their use. Expenses for travel by private vehicle will be paid at a rate of ¥16/km (rounded down to the nearest km,) in accordance with the university’s regulations.
- When toll roads must be unavoidably used while travelling by rental car or private vehicle, the actual amount shall be reimbursed based on the receipts submitted.

(2) Use of Low-Cost Carriers

- Low-Cost Carriers (LCCs) are airlines characterized by having lower fares compared to Full Service Carriers (FSC) such as ANA or JAL. Researchers are eligible to use LCCs when traveling for research trips, provided they understand and accept the strict fare conditions, such as the inability to change flight reservations, the increased risk of flight delays and the lack of refund guarantees in the event of flight delays or cancellations. Additionally, the researcher may have to pay a high processing fee in the event of flight delays or cancellations.
- For most LCCs, additional fees will be incurred for options such as checking-in baggage, seat reservation, and in-flight meals. The researcher may be reimbursed for such additional fees if they are for services generally covered by FSC airfares.

**In-flight meal expenses will only be covered for long-haul flights on which a meal would have been provided in the ticket cost had the researcher used a FSC airline.*

(3) Combining Multiple Sources of Funding on a Single Research Trip

- It is not allowed to combine multiple funding sources to pay for a single research trip, in principle. The guidelines clearly state that government grants, such as Grant-in-Aid for Scientific Research, cannot be combined. However, if the schedule is divided into several tasks for different grants, it can be executed as an exception to aggregation of funds. If you are considering traveling utilizing more than one research grant, please consult with the Office in advance.

Below is an example of conducting research for two different funded projects (A and B) during the same trip.

	Outward travel	Day 1	Day 2	Day 3	Day 4	Return travel
Research Site	A or B	Travel day	A	B	B + travel	A or B
Per Diem		A	A	B	B	
Accommodation			A	B	B	

(4) Research Trips Spanning the End of the Fiscal/Academic Year

- If your research trip spans the end of the fiscal/academic year (which ends March 31), please make two separate Trip Applications in the SmartDB system for the portion of the trip occurring in the two separate fiscal years.
- Example: If you are planning on going on a research trip from March 27, 2027 to April 2, 2027, submit two Trip Applications as follows:
 - ① A Trip Application for March 27, 2027 through March 31, 2027 and
 - ② A Trip Application for April 1, 2027 through April 2, 2027

(5) Long Research Trips

- For ADL and other such long research trips (i.e. those 2 months or longer), please submit Trip Applications and Official Trip Reports for each month you will be gone. For the very first Trip Application, please include the entire time you plan to be on your research trip in the Notes for the Administrative Office section of the application.
- Even after the second month of your extended research trip, as a general rule, travel applications should be submitted two weeks prior to the start of the trip (or the start of the next month on the trip) and travel reports should be submitted within one week of the end of the trip (or the end of the next month on the extended trip).
- Please make sure to take at least one day off every seven days, or four or more days off over four weeks.

Chapter 5 Personnel Expenses /Honorarium

Personnel expenses are for honorarium and remuneration related to research collaborators and researchers from other institutions, etc. who have assisted with the research by organizing materials, assisting in experiments, translating, interpreting or proofreading, providing expert knowledge, distributing or collecting questionnaires, collecting research materials, etc.

※ If you are planning to use your research fund to pay for an individual's personnel expenses or salary for a student research assistant, please consult with the Office in advance.

Compensation & Honoraria

When requesting research cooperation without an employment relationship, compensation/honorarium will be paid.

Researchers do not provide direction, supervision, or work management.

Ex.) Guest lecturers, guidance and advice based on expertise, interview interpreters, etc.

※When inviting lecturers, etc., transportation and lodging expenses are treated as expenses, not business travel, and subject to tax. (No per diem)

When inviting guest lecturers

5-1. Honorarium for lectures, reports, expertise, etc.

When requesting cooperation for experiments or questionnaires

5-2. Honorarium for interviewees, research participants, etc.

When requesting interpretation, etc. from individuals

5-3. Honorarium for volume of work, deliverables

Wages

If you are requesting research assistance based on an employment relationship, you will pay the assistant a wage.

The researcher shall provide work instructions to employees, ascertain their work status, and manage their employee's work properly.

Ex.) Creation of research materials, data collection, assist in organizing research meetings, etc.

※When employees must do work outside of their workplace, it will be treated as a business trip.

For general research assistance

5-4. Part-Time Employment

Undergraduate and Master's students assisting with research activities → Student part-time job

For those assisting with research activities or research assistance based on a certain level of research experience or knowledge

(Limited to externally funded employment)

5-5. Employment of Research Staff

Engaging in research activities full-time → Researcher

Engaging in research activities for a short period of time → Assistant Researcher

Currently enrolled postgraduate doctoral students assisting in research activities → Research Assistant

- The difference between “salary” and “honorarium”/“personnel expenses”:
For the purposes of this guidebook, the defining difference between “salary” and “honorarium”/ “personnel expenses” shall be determined by the relationship between the payer (i.e. supervisor and allocator of work duties) and payee (i.e. worker following and carrying out work orders). A payment made by an employer to an employee constitutes a “salary”. If the payee is not officially employed, the payment shall be considered as “honorarium”/“personnel expenses”.
- The employment of non-Japanese citizens requires the employee in question to have attained residence status in Japan, or successfully applied for a *Permit to Engage in Activity Other than that Permitted by the Status of Residence Previously Granted*.
- Compensation for work done domestically within Japan, thus all salary, honoraria, and personnel expenses, which are paid using research funds are subject to income taxes dictated by Japan's income tax laws. The unit rates listed below represent the net amount received by the recipient. Separately, the prescribed withholding tax amount will be deducted from the research funds.

- ① If work is completed in Japan by a non-resident of Japan, the tax rate is 20.42%.
- ② If work is completed in Japan by a resident of Japan, the tax rate is 10.21%.
- ③ If work is completed overseas by a non-resident of Japan, the tax rate is 0%.

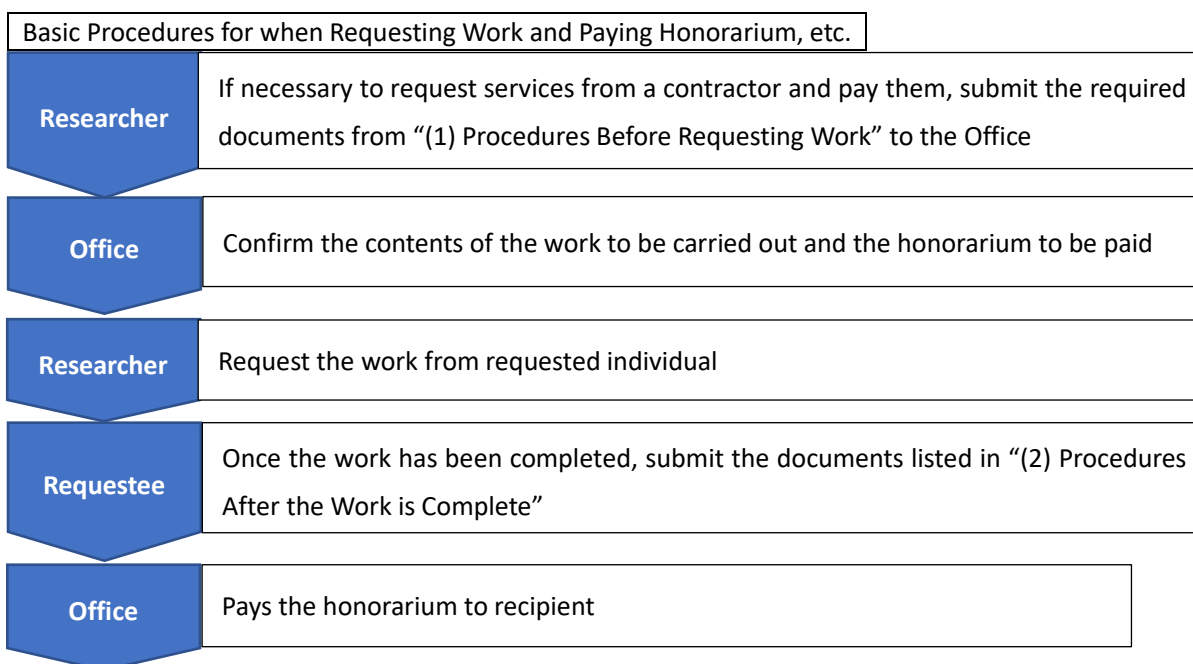
Please note that if a translation constitutes a royalty or consideration for the transfer of a copyright, it may be subject to taxation even if the work is performed outside of Japan (the handling of this varies depending on the country where the work was performed).

- As with item expenses, any honoraria or personnel expenses exceeding ¥100,000 (inclusive of tax) must be executed by the Office.
- The honorarium will be paid directly from the Office. Researchers must not pay out-of-pocket.
- If a researcher wishes to make an honorarium payment which is not described in this guidebook, consult the Office beforehand.

Prohibited Honorarium Payments

- Researchers cannot make honorarium payments out-of-pocket.
- Researchers cannot pay honorarium to themselves from their own research funds.
- Principal Investigators cannot pay honorarium to Co-Investigators (or, in the case of APU Academic Research Subsidies, research group members) of the same research project.
- A Co-Investigator who has a share of research funding cannot pay honorarium to the Principal Investigator or to other Co-Investigators on the same research project.
- Due to the difficulty of dividing honorarium work from regular work duties, researchers cannot pay honorarium to faculty or staff members of APU.
- Researchers cannot pay honorarium to their own relatives.

*If circumstances necessitate the researcher paying honorarium to one of their own relatives, the researcher should consult with the Office ahead of time and fill out a Usage Justification Note (Form 10).



5-1. Honorarium for Lecture, Report or Provision of Expert Knowledge

Researchers can invite other researchers to give a report or lecture at a symposium, forum, research meeting or similar and pay them honorarium according to the following standards.

(1) Procedures Before Requesting Work

Please submit the following documents to the Office at least 2 weeks before requesting work.

- Honorarium and Travel Expenses Payment Request Form (Invitation, Interpretation, Provision of Expert Knowledge) (Form 11a)
- **For translation and interpretation**, documentation/material showing that the translation/interpretation work will be requested for in addition to the aforementioned Honorarium and Travel Expenses Payment Request Form
- **For the provision of expert knowledge**, documentation/material showing information about the symposium or research meeting to be held in addition to the aforementioned Honorarium and Travel Expenses Payment Request Form

(2) Procedures After the Work is Completed

- Please submit the following documentation to the Office. (*All can be submitted digitally)

- Document(s) which may be used as evidence that the lecture was held
- If a research meeting was held, a Research Meeting Report (Form 12) must be submitted to the Office
- If the honorarium was paid in cash, a receipt must be provided
- In the case where the requestee/invitee was required to travel, submit receipts for travel expenses. (Receipts are to be addressed to "Ritsumeikan Asia Pacific University")
- In the case of air travel, the boarding pass or boarding certificate for travel to the location where the lecture/talk was held must be submitted to the Office (outbound portion of trip)

- The withholding of income taxes in accordance with Japan's income tax law applies when paying Japanese residents and non-residents any form of personnel expenses of monetary value, including transportation and accommodation fees (even if receipts are addressed to APU). However, if APU pays the transportation and accommodation fees directly to the transportation company/place of accommodation, and the amount charged is deemed appropriate and acceptable, the payment of income taxes for said fees need not be withheld.
- The appropriateness and amount of honorarium payments made to religious institutions (such as shrines and temples) and other facilities for the browsing and provision of materials, etc. shall be determined by the researcher's relationship with the payee. If this is applicable to you, please consult with the Office in advance.

① Domestic Invitations

- The researcher should submit an Honorarium and Travel Expenses Payment Request Form (Invitation, Interpretation, Provision of Expert Knowledge) (Form 11a) to the Office ahead of time. The researcher should fill out the invitee's affiliation, position, name, birth date and address, which are necessary for payment procedures.
- The Office will reimburse the accommodation fees (at the amount stipulated by the regulations) and transportation from the invitee's residence or affiliated institution based on APU regulations. The Office will directly deposit payments into the invitee's designated bank account.

② International Invitations

- The researcher should submit an Honorarium and Travel Expenses Payment Request Form (Invitation, Interpretation, Provision of Expert Knowledge) (Form 11a) to the Office ahead of time. The researcher should fill out the invitee's affiliation, position, name, birth date and address (including the country), which are necessary for payment procedures.
 - The Office will disburse airfare, domestic transportation expenses from the invitee's place of residence or affiliated institution, and accommodation fees, based on APU regulations.
 - The Office will directly deposit payment into the invitee's designated bank account. If the invitee does not own a bank account, they must inform the Office of the necessity to prepare a cash payment at least four weeks in advance. The Office will pay the invitee in cash on the day of the visit (cash payments are in Japanese yen only). Please note that the cash payment will not be available after the specified date has passed. The invitee will be requested to fill out a receipt (Form 14) with their signature as the recipient at the time of the cash payment.
- ※ (In cases of cash payment) the researcher should request the following of the invitee:
- To have receipts for any out-of-pocket travel expenses made out to Ritsumeikan Asia Pacific University. When air travel is applicable, the submission of boarding passes for their travel to Japan/Beppu will also be required.
 - To send the Office receipts showing out-of-pocket payment amounts by email ahead of time.

(3) Standards for Honorarium (Maximum Amounts)

① Lectures, Symposiums, Research Meetings

Lecturers, guest speakers, panel members, commentators, presenters and Masters of Ceremony (MCs) may receive personnel expenses for their contributions at lectures, symposiums, research meetings, etc.

	Position/Status of Payee	Unit of Payment	Payment Amount per Unit (Excluding Tax)
Honorarium Payment for Contributions at Lectures, Symposiums, Research Meetings, etc. (Income Tax Category: Remuneration/ Fees, etc.)	Especially distinguished experts in relevant fields, corporate representatives of organizations/agencies	Per lecture, symposium, meeting, etc. (Within 3 hours, including any relevant pre or post meetings or discussions.)	¥100,000
	Presidents, vice presidents, and deans of other universities, corporate executive officers of organizations/agencies		¥50,000
	Faculty members of other universities, corporate officers of organizations/agencies, individuals with professional membership or accreditation		¥30,000
	Postdoctoral fellows or researchers, individuals with relevant certification, etc.		¥10,000

*As stipulated in the Ritsumeikan Asia Pacific University Regulations on Honoraria, etc., in Research and Publicly Funded Activities

② Provision of Expert Knowledge and Advice, etc.

The provision of expert knowledge by experts and researchers in relevant fields, particularly those individuals specializing in research, technology, etc., also allows for payment of remuneration using research funds. In situations requiring interpretation, interpreters may also be remunerated for their services.

	Position/Status of Payee	Unit of Payment	Payment Amount per Unit (Excluding Tax)
Honorarium Payment for the Provision of Expert Knowledge and Advice, etc. (Income Tax Category: Remuneration/ Fees, etc.)	Especially distinguished experts in relevant fields, corporate representatives of organizations/agencies	Per Hour	¥30,000
	Presidents, vice presidents, and deans of other universities, corporate executive officers of organizations/agencies		¥20,000
	Faculty members of other universities, corporate officers of organizations/agencies, individuals with professional membership or accreditation		¥10,000
	Postdoctoral fellows or researchers, individuals with relevant certification, etc.		¥5,000
	Interpretation Services		¥7,300

*As stipulated in the Ritsumeikan Asia Pacific University Regulations on Honoraria, etc., in Research and Publicly Funded Activities

- It is possible to pay a higher amount of honorarium in special circumstances; for example, if the lecturer works long hours or if a larger payment would be more socially appropriate. In such cases, the researcher should consult with the Office in advance.

5-2. Honorarium Payments for Research Subject/Participant/Survey/Questionnaire Respondent/Research Interviewee

Before conducting a survey or any other research activities involving human subjects, please check whether it is necessary to apply to the Research Compliance/Ethics Review Committee for screening.

Procedures for Research Compliance/Ethics Review Committee Screening

- The researcher will be asked to complete a “Ritsumeikan Asia Pacific University Guideline of Ethical Conduct in Research Involving Human Subjects Check Sheet” to determine whether it is necessary to obtain ethics approval.
- (If required) the researcher should submit the check sheet to the Office and consult about having an ethics review.
- The researcher will be asked to submit required documents regarding their research to the Office in order to apply for ethics approval.
- Once a decision has been made by the Research Compliance/Ethics Review Committee, the researcher will be notified.

More information about the application procedures and necessary documentation can be found on the following webpage:

https://en.apu.ac.jp/secure_staff-all/facultysupport/humansubjects/

(1) Procedures Before Conducting Research with Human Subjects

- Submit the following documents to the Office:

<ul style="list-style-type: none"> • Honorarium Payment Request (Research Subject/Participant/Survey/Questionnaire Respondent/Research Interviewee etc.) (Form 11d) • Document(s) showing the contents of the survey/questionnaire to be carried out
--

(2) Procedures After Conducting Research with Human Subjects

- Submit the following documentation to the Office:

<ul style="list-style-type: none"> • Documents showing the research activities that were conducted (A sample of survey answers, handwritten memos etc.)
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(3) Standard Payment Amounts

	Type of Work	Unit of Payment	Standard Amount
Honorarium for Research Cooperation (No tax withheld)	Research subject (up to hour)	Per instance of participation	¥2,000
	Survey/Questionnaire participation (up to hour)		¥1,000
	Interview (up to hour)		¥10,000

*As stipulated in the Ritsumeikan Asia Pacific University Regulations on Honoraria, etc., in Research and Publicly Funded Activities

5-3. Honoraria by Job or Outcome

Translation, proofreading and audio transcription services may be outsourced to either an individual or a company offering such services. This section pertains to the former. In the case of the latter, it will not be handled as an honorarium, so please refer to chapter 6 “Miscellaneous Expenses”.

(1) Procedures Before Requesting Work

Please submit the following documents to the Office at least 2 weeks before requesting work.

Work	Documentation to Submit
Translation/ proofreading	<ul style="list-style-type: none"> • Honorarium Payment Request (Translation/Proofreading/Other) (Form 11b) • Original document to be translated/proofread (Submit the document in a format which enables the Office to determine the original word and character count.)
Audio transcription	<ul style="list-style-type: none"> • Honorarium Payment Request (Translation/Proofreading/Other) (Form 11b)

In addition to the above, please attach the following documents as necessary.

Worker	Documentation to Submit
When the worker's bank account is in Japan	Copy of worker's bankbook (page with name and account number)
When the worker is working in Japan and does not have Japanese citizenship	Copy of Residence Card/ <i>Permit to Engage in Activity Other than That Permitted by the Status of Residence Previously Granted</i>
When the worker is working overseas	Material showing the standard payment for work in the relevant country

*When circumstances require payment in cash, the researcher should inform the Office **at least four weeks in advance**. Requests made less than four weeks in advance shall be denied. Once the cash payment has been made, the worker will be asked to fill out and submit a Receipt (Form 14).

(2) Procedures After the Work Is Complete

Submit the following documentation to the Office:

- Work Completion Report/Invoice (Form 11c) – This form must be signed by the individual who carried out the work. If an original signature is not possible, a soft copy submission made via email from the worker will be accepted.
- **All** completed work

*After the Office has received the report and outcome, APU will transfer payment to the worker's bank account. Researchers cannot pay workers directly out-of-pocket.

*The translated/proofread/transcribed work must be submitted to the Office for inspection. The inspection process will involve confirmation of whether the completed work corresponds with the "Contents of Work" section in the Honorarium Payment Request Form, which should have been submitted beforehand. If necessary, an expert familiar with the research contents of the completed work will carry out the inspection.

(3) Standard Amounts

In the case where the following work is requested of an individual, honorarium will be based on the amount of work done rather than the regular part-time work payment scale. The (maximum) standard amounts for each type of work are shown in the table below.

- These amounts assume that the worker in question is a professional in the relevant field. This does not apply to cases in which the work is outsourced to a company. Please refer to "Chapter 6, Section 1 (5) Outsourcing Work to a Company" for more information.
- Researchers may reduce payment based on their own judgment.

	Work Content	Unit of Payment	Standard Amount (Excluding Tax)
Payment per Job (Income Tax Category: Remuneration/Fees, etc.)	Translation from Japanese, Chinese or Korean	400 Characters	¥4,800
	Translation from any other foreign language	200 Words	¥4,800
	Proofreading in Chinese or Korean	600 Characters	¥2,600
	Proofreading in any other foreign language	300 Words	¥2,600
Payment per Job (Withholding of Income Tax Not Required)	Audio transcription (Japanese)	Per Hour	¥10,000
	Audio transcription (any other language)	Per Hour	¥15,000

※ As stipulated in the Ritsumeikan Asia Pacific University Regulations on Honoraria, etc., in Research and Publicly Funded Activities

※ Any type of work other than the above requires university approval. Each case must be approved separately.

The researcher should fill out the unit price and reasoning for the unit price on an Honorarium Payment Request (Translation / Proofreading / Other) Form (Form 11b) and submit the request to the Office at least two weeks before the work is to begin to allow adequate time for the approval process.

5-4. Part-Time Employment

Researchers can employ existing APU students as part-time workers to assist with research or undertake clerical tasks necessary for research. However, researchers should note that some scholarships have restrictions regarding allowing recipients to undertake part-time work, and that a student's first priority is their academic studies.

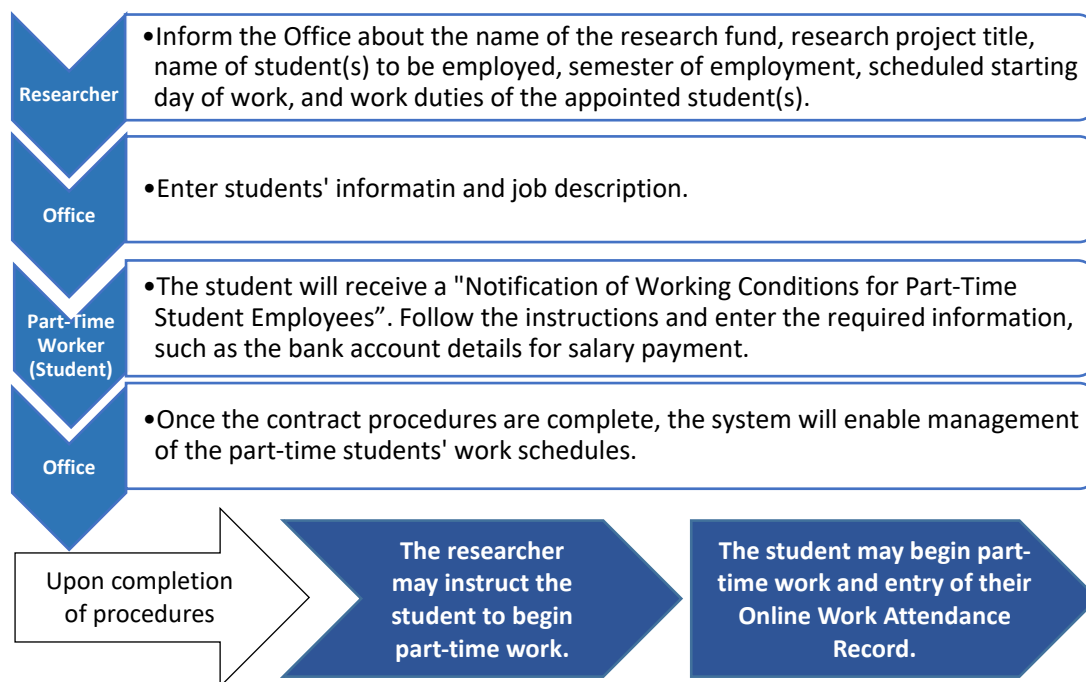
The researcher acts as the student's ("part-time worker's") supervisor and must direct them, keep track of their working conditions and working hours, and manage their work appropriately. Please note that the Office may confirm working conditions and payment directly with the part-time worker.

(1) Part-time Worker Employment Conditions, etc.

Employment Period	An academic semester-based contract is to be established for each part-time worker prior to the start of part-time work for each semester. Spring Semester: April 1-September 20 Fall Semester: September 21-March 31
Hourly Wage	Undergraduate students shall be paid ¥1,040 per hour Graduate students shall be paid ¥1,500 per hour This is the same hourly wage as SA/Tas at APU. However, if the part-time work is completed in another prefecture whereby minimum wage standards are higher than that stipulated above, the student will be remunerated the minimum hourly wage for said prefecture. In cases where work is conducted remotely, the hourly rate will be in accordance with the information contained in the <i>Notification of Job Description</i> and other relevant documents.
Commuting Allowance	In general, commuting allowance shall not be disbursed for part-time workers.
Actual Hours Worked	<ul style="list-style-type: none"> ➤ The total number of actual hours worked must not exceed 28 hours per week or 8 hours per day. Please note that international students in particular, are restricted to a maximum of 28 hours of work per week. (40 hours per week outside of academic term time) ➤ The rules stipulated in this guidebook are applicable to the total number of hours worked by the part-time worker, including other forms of campus-related part-time work the student may be involved in. ➤ Researchers should instruct part-time workers to work in 15-minute increments. ➤ According to APU regulations, the director of the work (the researcher) has a responsibility to ensure the part-time worker's working hours are not too long or too concentrated. <ul style="list-style-type: none"> “Working Hours”: Number of hours between the start time and end time “Actual Hours Worked”: Actual number of hours worked <p>For example, if the part-time worker is asked to work between 10:00 and 16:00 with an hour-long break in between, the part-time worker's “working hours” and “actual hours worked” would be six and five hours respectively. <u>Break time is excluded from the actual hours worked.</u></p>

Breaks	<p>In accordance with the Labor Standards Act, part-time workers must obey the following.</p> <ul style="list-style-type: none"> • 45-minute break if doing more than six hours of work in a day • A one-hour break if doing more than eight hours of work in a day • At least one day of rest a week (or at least four days of rest in four weeks)
Restrictions Regarding Part-time Work	<ul style="list-style-type: none"> • Late-Night Work between 22:00 and 5:00 is not allowed. • Number of actual working hours per day must not exceed eight hours (or 28 hours per week/40hours per week outside of academic term time). • Seven or more consecutive days of work is not allowed.
Management of Part-time Workers	<ul style="list-style-type: none"> • For faculty, please see the kinmuu Manual (English) • The part-time worker should submit the Online Work Attendance Record for each month by the last day of the month. Late submission of the Online Work Attendance Record may cause a delay in payment of wages of two months or more. • Even if the Part-Time worker's working hours for a particular month are minimal, they are still required to submit the Online Work Attendance Record once per month.

(2) Part-time Worker Employment Procedure



(3) Miscellaneous

- If a part-time student accompanies a researcher to an off-campus location for materials collection, questionnaire surveys, or other research activities, this is treated as a business trip (see Chapter 4). APU is not responsible for any accidents or disasters that may occur while a student is conducting or participating in research. Both the student and researcher should take measures to ensure their own safety, such as purchasing optional insurance on their own.
- As a rule, researchers cannot employ their own relatives.
- In principle, work time does not include commute or travel time. However, this does not apply if the director of the work has ordered the employee to travel as part of the work.

5-5. Employment of Research Staff

Researchers may hire research staff to assist in research activities. However, the cost of employment (including social insurance) will be based on external research funding.

If you wish to hire research staff, please consult with the Office.

(1) Overview of System

Job Category	Fixed-Term	Part-Time	
Japanese Title	博士研究員／研究員	補助研究員	リサーチ・アシスタント
English Title	Postdoctoral Researcher / Researcher	Assistant Researcher	Research Assistant
Requirements	Must hold a doctoral degree or equivalent.	Must have relevant specialized knowledge or experience.	Must be enrolled in a regular course of study in a doctoral program at APU.
Period of Employment	In principle, until the completion of the applicable research project.		
Period of Contract	Up to 1 year		On a semester basis
Contract Renewal	Up to a maximum of 4 times		No upper limit to the total number of years of employment. If the individual obtains their doctoral degree during this period, they may be employed as a Postdoctoral Researcher. In this case, the maximum period of employment will not include their time as a Research Assistant.
Research No.	May be issued	Cannot be issued	Cannot be issued
Affiliation	International Cooperation and Research Division		
Employment Screening	Research Committee		
Supervisor	The researcher in receipt of the relevant external funding.		
Working Hours	Discretionary work hours for specialized workers will be applied. In general, individuals will be expected to work between the hours of 09:00-17:30, with the beginning and end times, as well as breaks, determined at the discretion of the research staff, according to necessity of work completion.	<p>Part-Time (Working hours shall be specified by the Principal Investigator within the scope of the employment regulations.)</p> <p>Work hours for 1 week will not exceed 20 hours. Work hours for 1 day will be within a total of 7 hours and 30 minutes (between 9:00-17:30) A maximum of 5 work days per week</p>	
Salary	Annual salary (Full amount shall be divided by 12 and paid in equal monthly instalments)	Paid on an hourly basis	
Employment Location	APU (At a location decided upon by the Principal Investigator of the research project)		

*Ritsumeikan Asia Pacific University Regulations for Research Staff

(2) Salary and Benefit Details

1) Salary

① <Postdoctoral Researchers/Researchers Annual Salary> ✖No salary increases.

Salary Gradient	Annual Salary (Monthly Amount)
1	¥2,460,000 (¥205,000)
2	¥2,640,000 (¥220,000)
3	¥2,820,000 (¥235,000)
4	¥3,000,000 (¥250,000)
5	¥3,180,000 (¥265,000)
6	¥3,360,000 (¥280,000)
7	¥3,540,000 (¥295,000)
8	¥3,720,000 (¥310,000)
9	¥3,900,000 (¥325,000)
10	¥4,080,000 (¥340,000)
11	¥4,260,000 (¥355,000)
12	¥4,440,000 (¥370,000)
13	¥4,620,000 (¥385,000)
14	¥4,800,000 (¥400,000)
15	¥4,980,000 (¥415,000)

*Ritsumeikan Asia Pacific University Salary Regulations for Fixed-Term Research Staff

② <Hourly Rates for Assistant Researcher (AR) and Research Assistant (RA)>

Grade	Hourly Rate	Grade	Hourly Rate
AR1	1,500	RA1	1,500
AR2	2,000	RA2	2,000
AR3	2,500	RA3	2,500
AR4	3,000	RA4	3,000
AR5	3,500		
AR6	4,000		

*Ritsumeikan Asia Pacific University Salary Regulations for Part-Time Research Staff

2) Commuting Allowance

- ① Postdoctoral Researchers/Researchers : ¥22,500 per month
- ② Assistant Researchers: Actual expenses incurred
- ③ Research Assistant: No commuting allowance to campus as they are students.

3) Social Insurance and Benefits

	PMAC	Unemployment Insurance	Worker's Compensation	Annual Health Checks
Postdoctoral Researcher/Researchers	Eligible	Eligible	Can Apply	Eligible
Assistant Researchers	Not Eligible	Not Eligible	Can Apply	Not Eligible
Research Assistants	Not Eligible	Not Eligible	Can Apply	Same as Students

Chapter 6 Miscellaneous Expenses

Miscellaneous expenses are expenses which are necessary for conducting research and which do not fall into any of the other categories. This includes, but is not limited to: meeting expenses (venue rental etc.), printing, photocopying, correspondence costs, rental fees (computers, Wi-Fi etc.), dissemination of research results (fees for reviewing, submitting, and publishing academic papers, excerpt fees, etc.), conference participation fees, outsourcing fees for interpretation and proofreading, etc., equipment repairs/maintenance, website development, software outsourcing, online cloud storage, databases or software license usage fees, and expenses incurred by using the buyout system.

- Please refer to Chapter 3 “Item Expenses” for detailed information about placing orders, the delivery and inspection process, and payment.
- In exceptional circumstances it may be possible for researchers to place orders directly with vendors, even if the order exceeds ¥100,000 per item. This includes instances in which the vendor is specified (such as for conference fees, academic society membership fees, article publication fees and open access publication fees), or in situations where price comparison between vendors is not possible (such as for postage stamps and postcards). Please discuss your specific situation with the Office before making any such payment.

6-1 Types of Miscellaneous Expenses

(1) Meeting Expenses

- The cost of food and beverages is not permitted in principle. These expenses may be permitted in meetings required for research progress in which it is deemed unavoidable. These cases include meetings which must be held during mealtimes to allow all participants to gather, as well as meetings which last for a long period of time. The cost of a reception or meal, without a meeting, cannot be covered using research funding.
- Only meetings, etc., hosted by APU faculty members will be treated as meeting expenses. Participation by the organizer is mandatory.
- The researcher should proceed with caution if research funds used for meeting costs originate from public funds or tuition fees paid by students.
- The researcher should submit a Research Meeting Expenses Application (Form 20) to the Office in advance and consult with the office about the implementation of the meeting. These cases will only be approved if deemed to be reasonable in light of normal social conventions.
- Meeting costs include food costs (excluding alcohol) and venue rental fees for research meetings, symposiums, forums, and similar events. After the meeting, the researcher should submit a Research Meeting Report (Form 12).
- The expense standards for meeting costs, such as lunch costs for a research meeting, are as stipulated below.

<Per Person Expense Standards> (including consumption tax)

	APU Attendees Only	With Non-APU Attendees (Lunch)	With Non-APU Attendees (Dinner)
Standard Amount	¥700 (This is the cost of a lunch from the Co-Op. Please purchase from the Co-Op when possible)	¥1,500	¥6,000
Maximum Amount	¥1,000	¥2,000	¥10,000

(2) Correspondence Expenses

- The researcher should purchase only as many stamps as they need and submit the statement for the purchase as well as a list of the postal destinations to the office. The researcher cannot buy stamps or letter packs in bulk with the expectation of using them over the long-term.
- In using home delivery or parcel delivery services, the researcher should attach to the receipt documentation showing the addressee and the content of the package. (Example: a copy of the parcel delivery service shipping label)

(3) Printing Expenses

- When the researcher has ordered printing or bookbinding from a company, the researcher should submit the estimate, delivery note, and detailed invoice.
- When the researcher has made copies outside the university or employed a library's book copying service, the researcher should receive a detailed statement of all copied materials (ex. A4 black and white copies, ¥10 x 20 pages, etc.) and submit it and the receipt to the Office.
- A list of recipients is required when the researcher is printing papers etc. for distribution.

(4) Conference Registration and Membership Fees

- Conference registration and membership fees may be reimbursed using research funds provided the corresponding invoice and supporting documentation proving conference participation has been submitted. Additionally, if payment has been made out-of-pocket, please submit the corresponding receipt and credit card statement (if applicable). If payment has been made via transfer, please submit the transfer invoice and receipt.

Type of Fee	Allowed?	Remarks
Academic Conference Registration Fee (Conference Participation Fee)	Yes	Submit documentation proving conference participation after the fact (Certificate of participation, materials received on the day etc.).
Social Gathering Fees	No	Such fees can only be paid when they are not separable from the academic conference fee.
Academic Society Membership Fee	Situation Dependent	Depending on factors such as the type of research fund, grant research period, and when the last year of the research project will be, the amount of membership fee that may be reimbursed

	<p>will differ. It may not always be possible for researchers to be reimbursed the full membership fee.</p> <p>(Situations for which membership fees may be reimbursed include memberships where only members can participate in related conferences, subscribe to the society's journal and publish articles in the society's journal, etc.)</p> <p>Documents must be submitted showing the cost of membership and the period of its validity.</p>
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(5) Outsourcing Work to a Company

- Researchers may choose to outsource translation and proofreading services to an external company, and use their research fund to cover the costs. To access a list of companies that offer discounted rates for researchers affiliated with APU, please do so via [the Research/Educational Support Homepage](#).
- For outsourced work costing ¥100,000 or more, the order must come from the Office. The researcher should submit specifications outlining the contents of the outsourced work. In cases where researchers themselves directly convey specifications to vendors and obtain quotes, please promptly request the Office to place the order as soon as the quote is issued

Example of specifications for conducting online surveys

Purpose of survey, target respondents, expected number of respondents, expected outcomes of the survey, expected presentation method of the survey outcomes, expected date of completion, etc.

* The researcher is also expected to submit the actual survey to be distributed to respondents.

6-2 Buyout System Expenses

Researchers eligible to utilize the Buyout System may allocate a portion of their direct expenses to personnel expenses for the employment of part-time substitute lecturers and part-time student assistants (maximum limits apply.) For more information, please see [the Research/Educational Support Homepage](#).

<List of Forms>

The forms for using research funds are available for download from the Research/Educational Support Homepage.

https://en.apu.ac.jp/secure_staff-all/facultysupport/eligibility/#Forms (As of April 1, 2026)

Category	Submission Deadline	Form	Notes	No.
Official Trip	Two weeks before departure	Travel Expenses Request Form	Applicable to travelers unaffiliated with APU (including travelers who are not employed by APU, APU undergraduate and postgraduate students, etc.) ※ For invitations, use Form 11a	6
	As needed	Official Trip Request Form	Applicable to travelers unaffiliated with APU.	16
	Within one week of return	Official Trip Report	Applicable to APU Students. Attach evidence of research activities for each day of the official trip, in addition to other documents such as boarding pass(es) and any receipt(s) for accommodation.	15a
	Within one week of return	Certification Form (Visit)	May be submitted as proof that the researcher met with someone during their Official Trip.	22
Honorarium (Invitation, Interpretation, Provision of Expert Knowledge, etc.)	Two weeks before	Honorarium and Travel Expenses Payment Request Form (Invitation, Interpretation, Provision of Expert Knowledge)	Please consult with the Office if honorarium payment is necessary. If the honorarium payment amount exceeds that of the standard regulations or if the payment is to be made in cash, please consult with the Office at least four weeks in advance.	11a
	Before requesting payment	Bank Details for Overseas Money Transfer	Applicable when overseas money transfer is necessary.	2
	Within one week of meeting	Research Meeting Report	To be submitted with documentation proving that the research meeting has been held when the researcher invites one or more lecturer(s) to the meeting .	12
	Within one week of payment	Receipt	Submission is necessary when the invitee must be paid in cash due to unavoidable circumstances. In principle, honorarium payments should be transferred into the specified bank account of the payee. Cash payments are considered as an exception to the rule.	14
Honorarium (Translation, Proofreading, Audio Transcription)	Before work begins	Honorarium Payment Request Form (Translation / Proofreading / Audio Transcription)	Please consult with the Office at least three weeks in advance if the honorarium payment amount exceeds that of the standard regulations or if the payment is to be made in cash.	11b
	Before requesting payment	Bank Details for Overseas Money Transfer	Applicable when overseas money transfer is necessary.	2
	After work is complete	Work Completion Report / Invoice	To be submitted to the Office as soon as possible after the work is completed.	11c
	Within one week of payment	Receipt	Submission is necessary when the invitee must be paid in cash due to unavoidable circumstances. In principle, honorarium payments should be transferred into the specified bank account of the invitee. Cash payments are considered as an exception to the rule.	14
Honorarium (Research Subject/ Participant/ Survey/ Questionnaire Respondent/ Research Interviewee, etc.)	Before work begins	Honorarium Payment Request Form (Research Subject/Participant / Survey/Questionnaire Respondent / Research Interviewee etc.)	To be submitted if an honorarium payment is required. Please consult with the Office at least three weeks in advance if the honorarium payment amount exceeds that of the standard regulations or if the payment is to be made in cash.	11d
	Before requesting payment	Bank Details for Overseas Money Transfer	Applicable when overseas money transfer is necessary.	2
	Within one week of payment	Receipt	Submission is necessary when the research subject must be paid in cash due to unavoidable circumstances. In principle, honorarium payments should be transferred by APU into the specified bank account. Cash payments are considered an exception to this rule.	14
Purchase of items costing ¥ 100,000 or more	<u>Researcher to consult with the Office in advance</u>	Order / Contract Request Form	To be submitted when the researcher wishes to purchase an item or a set of items that cost ¥100,000 or more. The researcher is expected to submit this form well in advance of when they will need the item.	19
Purchase of computer, printer, scanner, etc.	<u>Researcher to consult with the Office in advance</u>	Usage Justification Note	The researcher should explain the reason and necessity for the particular expenditure when applicable. (The Research Office may also request the researcher to submit this form when necessary.)	10
Miscellaneous	Before conference	Research Meeting Expenses Application	To be submitted when expenses related to a research meeting will be incurred. The researcher should explain the necessity of the meeting in this application form.	20
	As necessary	Payment Deposit Information Sheet	Applicable to payees unaffiliated with APU who have paid for a particular expense out-of-pocket and would like to request for reimbursement. Researchers should submit this form if the payee's bank account details are necessary.	1
	In the event that inspections at the Office are not possible (residing abroad, etc.)	Application for Special Inspection	In cases such as the researcher is residing abroad for research purposes and will not be able to physically bring the item(s) to the Inspection Center, submit this form to the Office before purchasing the item(s).	23