

Rikkyo expenses	Eligible use	Documents to submit prior to expense execution	Documentation required for expense execution		References/notes
			Payment to vendors etc. (Payment of invoices)	Advance payment	
① Consumables	• Items costing less than JPY 50,000 (stationery, copier paper, printers, toner, PC software [including downloaded software], drugs, etc.)	N/A	① Invoice (showing product name/unit price) ② Delivery slip (showing product name/unit price) * Your seal affixed when checking delivery	① Receipt (showing product name/unit price) * Your seal affixed when checking delivery	* Glass products and other fragile items, drugs and other consumable items, and items used inside the bodies of other items are considered consumables even if they cost JPY 50,000 or more. * In the case of purchases with point appropriations, the amount excluding point appropriations will be paid. * When submitting a receipt from a home electronics mass merchandiser, submit the entire receipt without cutting off the details showing product name and whether rewards points were used. * Prior consultation is required when a single order is in an amount of JPY 500,000 or more, since advance application (approval) is needed. * In principle, maintenance charges are not eligible. * Antivirus software is eligible only for the relevant fiscal year.
② Supplies	• Items costing JPY at least 50,000 - and less than 300,000 usable for one year or longer (experimental instruments, specimens, PC software, computers, etc.)	N/A	① Invoice (showing product name/unit price) ② Delivery slip (showing product name/unit price) * Your seal affixed when checking delivery ③ Supplies request voucher	In principle, payment by invoice ① Receipt (showing product name/unit price) * Your seal affixed when checking delivery ② Supplies request voucher ③ Written explanation (free format) * Affixed with your seal	* Software is considered supplies even if it costs JPY 300,000 or more. * In the case of purchases with point appropriations, the amount excluding point appropriations will be paid. However, partial payment of expenses in cash at your own expense is not permitted. * Prior consultation is required when a single order is in an amount of JPY 500,000 or more, since advance application (approval) is needed. * In principle, maintenance charges are not eligible. * Written explanation not required if purchased locally on a business trip abroad.
③ Machinery and equipment for educational and research uses	• Items costing JPY 300,000 or more usable for one year or longer (experimental instruments, computers, etc.)	N/A	① Estimate (showing product name/unit price) ② Delivery slip (showing product name/unit price) * Your seal affixed when checking delivery ③ Invoice (showing product name/unit price) ④ Machinery/equipment request voucher	In principle, payment by invoice ① Estimate (showing product name/unit price) ② Delivery slip (showing product name/unit price) ③ Invoice (showing product name/unit price) ④ Receipt * Your seal affixed when checking delivery ⑤ Machinery/equipment request voucher ⑥ Written explanation (free format) * Affixed with your seal	* Software is considered supplies even if it costs JPY 300,000 or more. * In the case of purchases with point appropriations, the amount excluding point appropriations will be paid. However, partial payment of expenses in cash at your own expense is not permitted. * Prior consultation is required when a single order is in an amount of JPY 500,000 or more, since advance application (approval) is needed. * In principle, maintenance charges are not eligible. * Written explanation not required if purchased locally on a business trip abroad.
④ Other published materials	• Books (including e-books); magazines; videotapes, CDs, DVDs, etc. (i.e., software equivalent to books); maps; pictorial records; newspapers, database usage charges	N/A	① Invoice (showing product name/unit price) ② Delivery slip (showing product name/unit price) * Your seal affixed when checking delivery	In principle, payment by invoice (if the price of one or one set is 50,000 yen or more) ① Receipt (showing title of materials/unit price) * Your seal affixed when checking delivery ② Written explanation (free format) * Affixed with your seal	* In principle up to three copies of the same book may be purchased. * Annual magazine subscriptions are permitted for the relevant fiscal year or for a period of up to one year including one or more months in the relevant fiscal year (months during past fiscal years are not accepted, but months during future fiscal years are; attach documentation of the subscription period issued by the publisher). * Written explanation not required if purchased locally on a business trip abroad.
⑤ Fuel	• Fuel when using rental cars	Consult with Research Center in advance	—	① Receipt * Your seal affixed when checking delivery	* Fuel costs for use of your own vehicle are not eligible. When using a rental car, fuel costs alone are not eligible, either.

Rikkyo expenses	Eligible use	Documents to submit prior to expense execution	Documentation required for expense execution		References/notes
			Payment to vendors etc. (Payment of invoices)	Advance payment	
⑥ Travel expenses Transportation expenses	<ul style="list-style-type: none"> Transportation, lodging, and other costs of domestic business travel Transportation and miscellaneous travel costs for business day trips 	<ul style="list-style-type: none"> Faculty, graduate students: <ul style="list-style-type: none"> Business travel application Business travel timetable [Submit to: your department's office etc.] Non-WFS, non-University personnel: <ul style="list-style-type: none"> Request for payment of domestic travel expenses Business travel timetable [Submit to: research] <p>* If you do business travel for an academic or research meeting, etc., you must attach the materials from which the day and place of the meeting can be confirmed by submitting an application.</p>	<p>After applications for business travels have been approved through WFS by department offices, etc., you must submit the documents for exact calculation and make exact calculations of actual costs.</p> <ul style="list-style-type: none"> Submit the following during settlement: <ol style="list-style-type: none"> Domestic business travel expense settlement form Receipts (or invoices) <ul style="list-style-type: none"> If using a passenger plane, attach documentation showing the boarding date, boarding section, and flight number Your seal affixed when checking delivery Business travel report and a material(s) with which the execution of duties can be confirmed. <ul style="list-style-type: none"> (If material(s) with which the execution of duties can be confirmed cannot be submitted, describe details of duties specifically in the business report.) [Submit to: section in charge of travel expenses] Submit by roughly two weeks after the end of the business trip.		<ul style="list-style-type: none"> If the distance traveled (one way) is less than 100 km from where you started, accommodation expenses and miscellaneous business trip expenses will not be paid. Business travel miscellaneous expenses will not be paid to graduate students (including University graduate trainees, graduate research students, and graduate legal research students). If you have multiple budgets for a single business trip, you must specify the separation of budgets on the business travel timetable. A lead researcher may not pay travel expense for co-researchers or research partners in advance. If the designated requirements are met, the business travel timetable does not need to be attached. <p>* See the Research Expenses Handbook concerning matters such as procedures for business travel and amounts paid.</p>
⑦ International business travel expenses	<ul style="list-style-type: none"> Airfare, lodging, miscellaneous travel costs, etc. <p>(Domestic transportation expenses, including travel to airports, etc. ⇒ travel and transportation expenses)</p>	<ul style="list-style-type: none"> Faculty, graduate students: <ul style="list-style-type: none"> Business travel application Business travel timetable [Submit to: your department's office etc.] Non-WFS, non-University personnel: <ul style="list-style-type: none"> Request for payment of international travel expenses Business travel timetable [Submit to: Research] <p>* If you do business travel for an academic or research meeting, etc., you must attach the materials from which the day and place of the meeting can be confirmed by submitting an application.</p>	<p>After applications for business travels have been approved through WFS by department offices, etc., you must submit the documents for exact calculation and make exact calculations of actual costs.</p> <ul style="list-style-type: none"> Submit the following during settlement: <ol style="list-style-type: none"> International business travel expense settlement form Receipts (or invoices) <ul style="list-style-type: none"> Your seal affixed when checking delivery Flight schedule issued by travel agent or airline Ticket stubs (if these cannot be submitted, passport copies) Business travel report and a material(s) with which the execution of duties can be confirmed. <ul style="list-style-type: none"> (If material(s) with which the execution of duties can be confirmed cannot be submitted, describe details of duties specifically in the business report.) [Submit to: section in charge of travel expenses] Submit by roughly two weeks after the end of the business trip.		<ul style="list-style-type: none"> The number of days eligible for payment of lodging expenses is limited to the departure date through the day prior to the date of return. No lodging expenses will be paid for nights spent on board means of transportation. Business travel miscellaneous expenses will not be paid to graduate students (including University graduate trainees, graduate research students, and graduate legal research students). If you have multiple budgets for a single business trip, you must specify the separation of budgets on the business travel timetable. Travel casualty insurance not eligible (paid by the University: check with the section responsible for travel expenses for details) Actual costs of airport use fees and local transportation will be paid based on application for them (receipts must be submitted). A lead researcher may not pay travel expense for co-researchers or research partners in advance.
	<ul style="list-style-type: none"> Travel expenses for visitors invited from overseas <p>(Airfare⇒international travel expenses Costs during stay/limousine bus fare⇒transportation expenses)</p>	<ul style="list-style-type: none"> Request for payment of travel expenses for visitors invited from overseas Business travel timetable Materials on seminar etc. [Submit to: Research]	<p>* Consult with the Research Center at least three weeks in advance and then conduct the procedures in advance.</p> <ul style="list-style-type: none"> Submit the following: <ol style="list-style-type: none"> Air ticket receipt (or invoice) <ul style="list-style-type: none"> Your seal or signature affixed when checking delivery Flight schedule issued by travel agent or airline Ticket stub for outbound flight (if these cannot be submitted, passport copies) Business travel report and a material(s) with which the execution of duties can be confirmed. <ul style="list-style-type: none"> (If material(s) with which the execution of duties can be confirmed cannot be submitted, describe details of duties specifically in the business report.) [Submit to: Research]		<ul style="list-style-type: none"> Under the University budget, costs during stay and transportation costs to the airport will be paid from travel and transportation expenses. <p>* See the Research Expenses Handbook concerning matters such as procedures for inviting visitors and amounts paid.</p>
⑧ HR costs for employees with concurrent positions	<ul style="list-style-type: none"> Part-time 	<ul style="list-style-type: none"> Part-time employment Application for use of part-time employment List of planned hires (if any) [Submit to: Research]	(Expenditures processed by HR Dept.)	Not possible	<p>* May not be used to employ RAs.</p> <ul style="list-style-type: none"> Submit the application for use at least two weeks in advance of the starting date of employment (at least one month in advance if there is a need to screen applications). The HR Department will notify you of registration procedures after it receives the application. Make entry to the attendance record on each day of attendance, and submit it to the HR Department promptly after the end of the final working day of each month. Salary will be deposited directly to the employee's own account. <p>* See the Research Expenses Handbook concerning matters such as procedures for employment of part-time employees and RAs and working conditions.</p>

Rikkyo expenses	Eligible use	Documents to submit prior to expense execution	Documentation required for expense execution		References/notes
			Payment to vendors etc. (Payment of invoices)	Advance payment	
⑨ Compensation Fees	<ul style="list-style-type: none"> Lecturers at seminars Presentation of case studies, emcee Research/study advising Interpretation Translation Transcription Proofreading Manuscript fees Design fees (pamphlets, posters, etc.) 	<p>Prior consultation with Research Center</p> <ul style="list-style-type: none"> Honoraria payment request <p>* For translation, transcription, proofreading, and manuscript fees, submit after delivery of work, following prior consultation. (Not needed if an invoice is issued) [Submit to: Research]</p>	<p>① Estimate</p> <p>② Delivery slip (notice of completion of work) * Your seal affixed when checking delivery</p> <p>③ Invoice</p> <p>[Submit to: Research]</p>	<p>Be sure to consult with the Research Center in advance.</p>	<p><u>* Be sure to consult with the Research Center in advance after checking the List of Rikkyo University Standards on Research Expenses, Subsidies, Honoraria, etc. found in the Research Expenses Handbook.</u></p> <p>* In principle, no payment in advance by cash may be made for honoraria to individuals.</p> <p>* An amount in excess of the maximum limit in honoraria standards may not be paid by an individual him or herself.</p> <p>* Submit notice of the seminar in the case of a seminar.</p>
	<ul style="list-style-type: none"> Honoraria to survey participants (Piecework payments to participants, including subjects of experiments and research participants, based on results) 	<p>Prior consultation with Research Center</p> <ul style="list-style-type: none"> Written request for payment of rewards for research collaborators <p>The written request must be submitted after the work is finished with prior consultation. [Submit to: Research]</p>	—	<p>Be sure to consult with the Research Center in advance.</p>	
⑩ Telecommunications/ Telephone expenses	<ul style="list-style-type: none"> Domestic and international fax and telephone charges 	<p>Consult with the Research Center in advance.</p>	<p>① Invoice (with details attached) * Your seal affixed when checking delivery</p> <p>② Details such as telecommunications records clearly showing recipients of communication</p>	<p>① Receipt (with details attached) * Your seal affixed when checking delivery</p> <p>② Details such as telecommunications records clearly showing recipients of communication</p>	<p>* Internet usage charges charged at a hotel or other facility during business travel for research purposes are acceptable.</p> <p>* For telephone and telecommunication expenses for anything other than internet usage charges at a hotel, in principle, execution requires a written explanation of the reason they were necessary for research purposes.</p> <p>* For international telephone cards, submit the used cards clearly indicating what they were used for.</p>
⑪ Postage	<ul style="list-style-type: none"> Postage for shipping research materials, questionnaire forms, papers, etc. Stamp costs; Yu-pack parcel charges EMS (international business mail) charges Envelopes for remitting cash by registered mail 	N/A	—	<p>① Receipt (Clearly indicating items sent by Yu-pack, EMS, etc.) * Your seal affixed when checking delivery</p>	<p>* Have post-office receipts made out in the name of the University.</p> <p>* Submit the shipping stub for Yu-pack and EMS shipments.</p>
⑫ Printing expenses	<ul style="list-style-type: none"> Copying documents Separate printing costs for survey forms, reports, papers, etc. Charges for printing from microfilm readers or PCs Charges for copies from overseas publishers and other universities' libraries Copy-card charges 	N/A	<p>① Invoice (showing product name/unit price)</p> <p>② Delivery slip (showing product name/unit price) * Your seal affixed when checking delivery</p>	<p>① Receipt (showing provisos) * Your seal affixed when checking delivery</p>	<p>* Prior consultation is required when a single order for printing expenses is in an amount of JPY 1 million or more, since advance application (approval) is needed.</p> <p>* Costs for printing business cards are eligible expenses only if they are printed by a professional printing service (attach one of the printed business cards for evidence). The business card must show your enrollment in the university as its main message and must be necessary for research. Any business cards with addresses other than the university's address printed on them are not eligible.</p>
⑬ Binding expenses	<ul style="list-style-type: none"> Binding charges for magazines, materials, and papers 	N/A	<p>① Invoice</p> <p>② Delivery slip * Your seal affixed when checking delivery</p>	<p>① Receipt (showing provisos) * Your seal affixed when checking delivery</p>	

Rikkyo expenses	Eligible use	Documents to submit prior to expense execution	Documentation required for expense execution		References/notes
			Payment to vendors etc. (Payment of invoices)	Advance payment	
⑭ Machinery/equipment repair/maintenance expenses	<ul style="list-style-type: none"> Charges for repairs to university-registered items (equipment such as machinery and tools, and supplies) Charges for repair and troubleshooting of machinery (PCs, etc.) 	N/A	① Estimate ② Delivery slip, notice of completion of work, etc. * Your seal affixed when checking delivery	① Receipt (showing provisos) * Your seal affixed when checking delivery	* Attach equipment/supply registration nos. * Submit a detailed statement of repairs.
⑮ Rent on facilities, equipment, etc.	<ul style="list-style-type: none"> Charges for use or leasing of computers etc. Venue (facility) usage charges Rent for rented machines, rented mobile phones, materials Car-rental charges in the field 	<ul style="list-style-type: none"> Consult with the Research Center in advance for car rental. 	① Estimate ② Delivery slip, notice of completion of work, etc. * Your seal affixed when checking delivery	① Receipt (showing provisos) * Your seal affixed when checking delivery	* Car rental: Submit a written explanation of the reason for use (in any format). Also attach materials showing the period of rental and detailed amounts. * Insurance premiums and options are not eligible.
⑯ Other subcontracting expenses	<ul style="list-style-type: none"> Digitalization of materials (saving to DVDs etc.) Microfilm preparation Database development Digital-content development Subcontracting of research/analysis (when reports etc. are prepared) Data entry Parcel-delivery charges Storage service (Dropbox, iCloud, OneDrive, Evernote, etc.) 	N/A	① Estimate ② Delivery slip, notice of completion of work, etc. * Your seal affixed when checking delivery	① Receipt (showing provisos) * Your seal affixed when checking delivery	* For parcel deliveries, a packing stub showing the names of articles sent is required. * Prior consultation with the Research Center is required when subcontracting expenses are in an amount of JPY 1 million or more, since advance application (approval) is needed.
⑰ Miscellaneous expenses	<ul style="list-style-type: none"> Development, printing, and enlarging charges Paper screening/submittal charges Gifts to survey participants Parking charges Fees Admission charges to lecture meetings etc. 	N/A	① Invoice ② Delivery slip * Your seal affixed when checking delivery	① Receipt (showing provisos) * Your seal affixed when checking delivery	* An amount in excess of the maximum limit on gifts to for surveys participants may not be paid by an individual him or herself. * See Research Expenses Handbook for maximum amounts. * For survey gifts, whether presented to individuals or institutions, attach the personal or corporate name of the recipient, the content of participation in the survey, the name of the item purchased, and the price per unit. * Gifts for surveys participants refer to gifts presented in appreciation of cooperation in a survey and similar activities. Simple souvenirs are not eligible. * For tickets to museums, theaters, lectures, etc., in principle a ticket stub is needed. * Consult with the Research Center in advance concerning parking charges for business travel using rental cars or personal vehicles. * Be sure to attach a notice or program for the lecture meeting.
⑱ Dues	<ul style="list-style-type: none"> Academic society annual membership fees Registration fees Conference participation fees 	N/A	—	① Receipt (showing provisos) * Your seal to confirm the content by yourself ② For annual dues: A document issued by the society showing the amount of annual dues for the year For conference participation charges: Documents showing the dates, location, and costs of the conference	* Annual membership fees for the next fiscal year are covered, while those for past fiscal years are not. If paying participation fees in the previous fiscal year, for example through "early bird" registration, obtain a receipt again on the day of participation. Settlement will take place during the fiscal year of participation. * Submit a separate Academic Society Application if the fiscal year cannot be verified. * Advance payment only. * When using a receipt for payment from a post office or bank in place of a receipt, attach documentation in place of an invoice, clearly showing the fiscal year and amount. * Be sure to attach a notice or program for the conference. * Conference participation fees are covered only for conferences held during the fiscal year, while costs of receptions, mixers, and lunch are not covered.
⑳ Taxes and other public charges	<ul style="list-style-type: none"> Stamp tax 	Contact the Research Center.			* Since amounts of stamp tax are specified depending on the amount of a subcontracting agreement, check with the Research Center in advance if you think you will need to pay stamp tax.