

Personal Research Fund (Kojin-Kenkyu-hi)

The "Guide to Personal Research Fund" ¹ is posted on the Research Center's website. Please also check other materials available on the website, such as the "University Forms Download Page" ².

*¹ <https://www3.rikkyo.ac.jp/research/initiative/aid/interior/expenses/>

(Research Initiative Center's top page -> Research Activities -> Research Support/Grants -> Personal Research Expenses/Professional development funds)

*² <https://www3.rikkyo.ac.jp/research/initiative/aid/interior/papers/>

(Research Initiative Center's top page -> Research Activities -> Research Support/Grants -> University Forms Download Page)

- 1. Eligible persons:** Full-time faculty member
(Professor, associate professor, lecturer, assistant professor (excluding assistant professor R), counselor, chaplain, chapel choirmaster, career support coordinator, and professional adviser)
- 2. Maximum amount this academic year:**
310,000 yen + amount carried over from previous academic year (up to 310,000 yen)
*Assistant Professor D: 150,000 yen + amount carried over from previous academic year (up to 150,000 yen)
- 3. Range of use:**
Items to be used for the individual's "area of specialization" (see Research Expenses Handbook p.48-51 for specific expense items).
Items related to general language learning, lectures (class), school affairs, those not directly related to research, and those that are difficult to distinguish between work and personal matters are excluded.
- 4. Settlement method:**
Purchase => Submit documents to the Research Center => Payment by the Accounting Department.
(Amounts paid by a faculty member in advance will be reimbursed through payment to the faculty member's specified bank account. Amounts due to vendors will be paid to the vendor's designated bank account once a month, at the end of the month. Since settlement is conducted only once a month, please submit any bills you have received promptly.)
***Receipts must be submitted within 3 months.**
- 5. Period documents accepted:** April 1 of the relevant year through March 15 (or preceding Friday if March 15 falls on a Saturday or Sunday) of the following year (strictly enforced).
- 6. Where to submit documents:** Research Center (Ikebukuro Campus: 2nd floor of Building No. 12 / Niiza Campus: 3rd floor of Building No. 6)
- 7. Documents to submit:**
 - (i) All of the following documents must indicate the name "Rikkyo University" and have your seal (signature) affixed.
 - (ii) All of the following documents must be dated April 1, 2024 through March 14, 2025.

(iii) For some expenditure items, documents other than the following must be submitted as well.

(A) Advance payment

Receipts must clearly show the fact that payment has been made and the date of payment and clearly indicate the issuer (seal required), details of the receipt, and other information.

(B) Invoice payment

Bills must clearly indicate information such as the billing date, the issuer (seal required), the details of the amounts being billed, and the content of purchases.

Delivery slips must be affixed with the seal of the faculty member confirming delivery (a signature is acceptable if the faculty member does not have a seal).

8. Checking status of execution and balance used

You can check the status of execution and balance used by logging in to view the Research Expenditures List on the Research Center website* (accessible only from a computer with access to the campus LAN; V-Campus ID and password required). You also may check this information by contacting the Research Center.

*<http://rbapsv01.rikkyo.ac.jp/univision/action/cm/f01/Uscm010110>

(Research Initiative Center's top page -> Research Support/Grants -> Log in to view Research Expenditures List)

9. Other notes:

- (1) Payments in excess of the balance (limit) for professional development funds are treated as shown below.
 - (A) Advance payment: Acceptable (the individual is responsible for paying the amount in excess of the limit); see (16) below.
 - (B) Invoice payment: Not acceptable
- (2) In principle payment may not be made based on a single evidentiary document (such as a receipt) split into both professional development fund and other expenses.
- (3) When submitting a postal payment receipt or a bank remittance receipt or credit card statement (the original, in principle), attach separate documentation showing the details of such payment, such as a photocopy of the payment sheet (make a copy prior to payment), the bill, or the membership dues remittance notice, or the order email.
- (4) For payment made in advance by credit card for which no evidentiary documentation similar to that used in payment in advance by cash is available (e.g., orders made via the Internet or items purchased from overseas), attach the credit-card statement. (The credit-card statement shall be the original, in principle.) For the statement, after the day of the debit was decided, please submit the page with the details of the day of the debit, the name of the owner of the bank account and the bank account details for the debit.
- (5) The credit card and the bank account from which payment for the charge is debited must both be in the name of the researcher him or herself. Cards or bank accounts in a family member's name are not acceptable.
- (6) Redeemable certificates such as book cards or gift certificates may not be used (e-money may be used). If a redeemable certificate such as a book card or a gift certificate was used to pay for part of the cost of materials, it will be considered a discount and expenses will be executed for the amount paid in cash only.
- (7) For products purchased from amazon.co.jp, submit the delivery slip (or the packing slip and other enclosed documents if no delivery slip was enclosed) together with the receipt issued from the website for PC use.
- (8) For payments made via PayPal, submit the original receipt. If no original receipt is available, be sure to submit documents that can be used to confirm the details of the transaction (exchange rate, etc.), the PayPal receipt or statement, and the credit card statement. (The credit card statement shall be the original, in principle.)
- (9) Reimbursement for cash payment made in advance overseas in foreign currency will be remitted in yen

based on the University's specified exchange rate for that month.

- (10) Overseas remittances are eligible if their amounts are equal to 50,000 yen or more. Remittance fees are considered expenditures from research expenses. Any fees for unwinding of funds transfer obligations or related amounts are the responsibility of the individual.
- (11) For purchases made overseas, documentation including statements such as "Received," "Paid," or "Balance 0" are considered receipts. It also must be possible to confirm the date of receipt using such documents.
- (12) Submit receipts from electronics stores using reward points without removing the sections showing whether and how points were used, since those sections of the receipts need to be checked.
- (13) When using reward points for purchases of items such as consumables or books, the amount executed as expenses will be the amount that remains after subtracting the amount corresponding to the use of points.
- (14) Expenditures may not be executed for items considered luxuries. (These include high-priced stationery, such as writing implements costing 2,000 yen or more (including tax), tablet cases costing 13,000 yen or more (including tax), or headphones costing 20,000 yen or more (including tax). Since other articles also might not be eligible for execution of expenditures depending on amount, consult in advance concerning any high-priced articles.)
- (15) Expenditures may not be executed for items for which it is not possible to differentiate between research use and personal use (televisions, telephones, Internet communications fees except for use during business travel and business-card administration software, etc.). However, such expenditures may be executed for printing of business cards. Submit one actual business card together with evidentiary documents for the expenditure.
- (16) Expenditures may not be executed for supplies or education and research equipment for which you covered part of the cost yourself in cash. (They may be executed for cases in which you covered part of the cost yourself using reward points.)
- (17) Expenditures may not be executed for extended warranty costs or maintenance charges for items purchased as consumables, supplies, or education and research equipment.
- (18) Expenditures may not be executed for accident insurance during business travel (although the University does pay some insurance costs).
- (19) When remitting funds through Internet banking, use a printout of the remittance confirmation screen (showing the recipient of the remittance, date, amount, and fees) instead of a remittance receipt.
- (20) Checks may not be used unless a document serving in place of a receipt is issued.
- (21) When paying membership dues over the Internet by credit card, submit a printout of the payment confirmation page and the credit card statement. (The credit card statement shall be the original, in principle.)
- (22) When paying for purchases COD, affix your seal to the COD receipt showing the date and submit it.
- (23) Expenditures may be executed for antivirus software for one year only. When purchasing such software for multiple years, expenditures will be executed for only one year's portion, dividing the purchase price by the number of years.
- (24) Expenditures may be executed for costs of participation in conferences only when the conferences were held during the current fiscal year. They may not be executed based on evidentiary documents showing payment during the previous fiscal year.
- (25) As a general rule, a receipt and ticket stub are required for the execution of "tickets for theater, movies, sports games, etc." If the stub shows the amount, date, and name of the issuer, only the ticket stub is required for execution. If the ticket stub has the amount, date, and issuer's name written on it, only the ticket stub is acceptable.

In principle, a receipt is required for admission fees to museums and art galleries. If the stub has the amount, date, and name of the issuer written on it, it can be executed with only the stub instead of a

receipt. In principle, a receipt is required for admission fees to museums. If the stub has the amount, date, and name of the issuer written on it, only the stub can be used in lieu of a receipt.

- (26) **Part-time employment may be covered by expenditures only for employment in tasks such as research and collection of materials in connection with the faculty member's own area of specialization, by Adjunct Lecturers. RAs may not be employed using these expenditures.**

■ **Items that may not be purchased using professional development funds**

Those for which it is difficult to differentiate between official and personal use	Phones, smartphones (mobile phones), multifunction devices with telephone functions, televisions (including 1seg tuners), radios, stamps and inkpads, business card holders, business card administration software, mailing software, general-purpose bags, suitcases, calculators, etc.
Items of interior supplies and interior furnishing	Timepieces (and replacement of their batteries), desk lamps, calendars, bookshelves, letter trays, book stands, PC desks and racks, tissue paper, fans, humidifiers/dehumidifiers, air purifiers, shredders, office desks and chairs, etc.
High-priced items considered luxuries	Writing implements (priced at 2,000 yen or more including tax), tablet cases (priced at 7,500 yen or more including tax), headphones (priced at 20,000 yen or more including tax), etc.

Tax exemption of professional development funds

Professional development funds are tax exempt. The document "Handling of Income Taxes on Research Grants Paid to University Professors and Others" issued by the Commissioner of the National Tax Agency in August 1958 states:

Payments made in annual or monthly amounts in accordance with the status or qualification of a professor under the name of individual research grants, special research grants, research expenses, assistance for research expenses, etc. are considered salary income of the professor except when authorized by the university as being expenditures made through the professor for costs that should be paid directly by the university, for example in cases in which the university collects from the professor details of the relevant expenditure items and all articles purchased are the property of the university.

In this way, expenditures on articles that should be purchased by the university are tax exempt. For this reason, expenditure of personal research expenses or professional development funds is not permitted for articles that the individual should pay for ordinarily and for which it would be difficult to differentiate between official and personal use or for high-priced articles considered luxuries. Expenditure also is not permitted for additional items of interior furnishing chosen by the individuals concerned, since the University provides general interior furnishings for their use.

Note: If you find it difficult to determine whether expenditure of professional development funds is permitted in an individual case, be sure to check with the Research Center in advance.