

Guidelines for the Use of Research Funds (SOKENDAI Special Researcher Program)

1. Rules for the use of research funds

【Compliance with regulations】

SOKENDAI Special Researchers (hereinafter called " Special Researchers ") must, in addition to these Guidelines as below, comply with the rules and regulations established by The Graduate University for Advanced Studies, SOKENDAI and the parent institutes (inter-university research institutions where the Special researchers belong to), as well as the related laws and regulations, when using the research funds.

【Fair and Efficient use】

1-2. Special researchers must try to use the research funds fairly and efficiently and not use them for any purposes other than the performance of the research projects (including compilation and publication of research results).

【Eligible Expenses for Research】

1-3. Eligible Expenses for Research are as below; for instance:

Supplies Expense	Expenses for the purchase of goods which are necessary for research
Travel Expense	Expenses for collecting materials, doing various kinds of surveys, having research meetings and presenting research results (transportation, daily allowance, and accommodation expenses). *Travel expenses can be paid only to the Special Researcher him/herself.
Honorarium	Gratuities for research collaborators who organize data, assist with experiments, translate/review, provide expert knowledge, distribute/collect questionnaires, collect research materials, etc.
Other	Other expenses expected for conducting research in addition to the above; (e.g., printing, copying, photo development, communication (stamps, telephone, etc.), transportation, renting dedicated facilities, conference expenses (venue rent, food and beverage expenses associated with conferences, etc., alcohol is not included.), rental expenses (computers, cars, laboratory equipment and instruments, etc.), equipment repair expenses, expenses for releasing research results (fees for posting journals, expenses for making website, expenses for creating pamphlets to publicize research results, etc.)

○Expenses that cannot be paid.

The things which do not match to the purpose of the Special Researcher Program or the proposed research.
Something which can be privilege for implementing institutions / researchers such as expenses related to getting qualifications etc.
Expenses such as security deposit
Any other expenses that the Japan Science and Technology Agency (JST), which is an association providing grant-in-aid, considers it as inappropriate usages

○Cases in which expenses are not allowable

Expenses related to facilities such as buildings (not including expenses for installation, etc.)
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which is necessary for the introduction of research equipment)
Expenses for handling accidents and disasters occurred during conducting research
Common equipment for living (such as kettle, vacuum cleaner, etc.)
Procuring books for self-development like English conversation books and equipment etc
Something like liquid nitrogen and gases that cannot be separated from other research
Travel expenses which has something unclear to do with the proposed research
Purchase of books which necessity is unclear
Participation in conferences or symposiums fees which contents are unclear
Utility bills which estimation basis is unclear
Expenses which the date of expenditure or the payee is unclear
Transfer processing which causes and contents are unclear etc

【Points to take note for each expenses】

1-4. Supplies Expense

○ Combined purchases with other expenses

(1) In the case that the research expenses are used for the execution of the proposed research by adding other expenses (except for expenses restricted to the use of them) to the research ones.

(2) If the research facilities and equipment are necessary and also you can secure the enough time for the use in order to accomplish your research goals, it is allowed to purchase in combination with other competitive research expenses only under the requirements as below.

The cost must be combined with the funds that do not interfere in combination with the research expenditures of this project
The purchase cost must be classified based on the burden ratio that can be explained reasonably.
The total must be a sum of funds distributed to the parent institutes where the Special Researchers belong to or those who are belong to SOKENDAI

However, if you would like to purchase research equipment or devices which exceed 500,000 yen even in combination with other expenses, please consult with the offices in charge beforehand (the same applies to disposal).

○ Shared use of research facilities and equipment

From the perspective of efficient management of research funds and use of research facilities and equipment, it is allowed to share to use research facilities and equipment purchased with these project funds only under the following requirements.

To be used for other research, etc. conducted by SOKENDAI or parent institutes as long as they do not interfere with the implementation of the research.
You must deal with appropriately when making it clear cost burden such as repairing fees when the shared research facilities and equipment are damaged between researchers who are supposed to use them and utility bills. It is allowed to charge the cost burden to the researchers, which is equivalent to the actual cost.

※ Note: Reagents, materials, etc. except for research facilities and equipment are ineligible.

○ Remodeling and repairing fees for research facilities and equipment

Remodeling cost of research facilities and equipment which fall into the category of "capital expenditure" under the Corporate Tax Law should be allocated in "goods cost", then improvement and repairing cost that do not fall into the category of "capital expenditure" should be allocated

in "others".

Remodeling of existing research facilities and equipment owned by the implementing institutions can be included in the research expenses if it is directly necessary and essential for the research. Repairing costs can be covered only where the repair is necessary within normal use. If this is caused by the user's negligence, it is not allowed to be allocated as research expenses.

○Property rights for goods

Generally, the property of goods acquired with research funds belongs to the parent institutes. However, items with an acquisition amount of 500,000 yen or more (including tax) and which useful life is one year or more (hereinafter called "acquired property") will be transferred to SOKENDAI after the end of the reference year.

1-5. Travel expense

○The basis for calculation of travel expenses should be met the travel expense regulations of SOKENDAI or the parent institutes.

○Combined use with other expenses

(1) In the case that the research expenses are used for the execution of the proposed research by adding other expenses (except for expenses restricted to the use of them) to the research ones.

(2) In the case of one business trip combined for both the research of this project and other competitive research expenses, and if the expenses can be properly separated between them, this is allowed.

1-6. Other

○Expenses related to academic societies

Conference participation fees and proceedings fees directly necessary for the execution of your research project, such as research presentations, may be paid.

The annual membership fee may be paid if participation in the activities of the society is necessary to carry out your research project.

○Expenses which can be allocated as conferences cost

Conferences which food and beverage cost can be allocated	The meetings must be related to research directly (including workshop and symposium) such as presentations for research result done by special researchers, also participated by outside researchers. Regular research meetings held only by researchers within the project are ineligible.
Consideration	Conference expenses for co-hosted meetings with other research institutes, academic conferences, etc. should be separated and allocated appropriately. Make sure that social gathering expenses paid by the researchers when joining conferences, etc. are ineligible for research expenses.

○Cost for the use of research facilities and equipment owned by the parent institutes

Cost for the use of research facilities and equipment owned by SOKENDAI or the parent institutes that are directly used for research can be covered by research funds if a reasonable use fee is imposed according to the rules and regulations of each institution.

○Maintenance cost for research facilities and equipment, etc.

As long as the maintenance cost are for research facilities and equipment that are directly necessary for the research, even if they are already existed, which are owned by SOKENDAI or the parent institutes, they can be covered by the research expenses.

Additionally, maintenance cost for research facilities and equipment that are used together by the research in question and other research, etc. can be covered by the research funds if they are payed separately, which is depending on reasonable grounds that situation of use is reckoned.

○Leasing and rental

It is allowed not only to purchase but lease and rent research equipment etc.

However, even in the case of leasing and renting, when you take the contract, the principle of competition must be introduced.

Moreover, the lease or rental must be more economical than the purchase, and it is not allowed to impose an excessive burden on research because of them.

1-7. Period of use

○In principle, research funds shall be used within the relevant fiscal year. However, if for some unavoidable reason it is difficult to complete the execution within the fiscal year, it may be carried over to the next fiscal year (however, it is not possible to extend the period of appointment or to carry over again) without prior procedures.

○The conference participation fee or airfare for scheduled to be held in the following fiscal year may not be paid out of the grant for the current fiscal year. If payment is unavoidably required during the current fiscal year due to payment deadlines, etc., please consult with the contact listed below.

2. Procedures for the Use of Research Funds

The procedure for using research funds differs depending on the parent institute where your program is located, so please follow the guidance provided by your program office.

3. Internal Audit

This research funds may be subject to special audits which include not only documents investigation but also strict authentication of facts situations such as actual use of research funds and delivery status.

[For inquiries in regard of these guidelines above]

(1) SOKENDAI Special Researchers (Field-Specific Type)

SOKENDAI Special Researcher (Field-Specific Type) Program Office

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(2) SOKENDAI Special Researchers (Pioneering Research Type)

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