

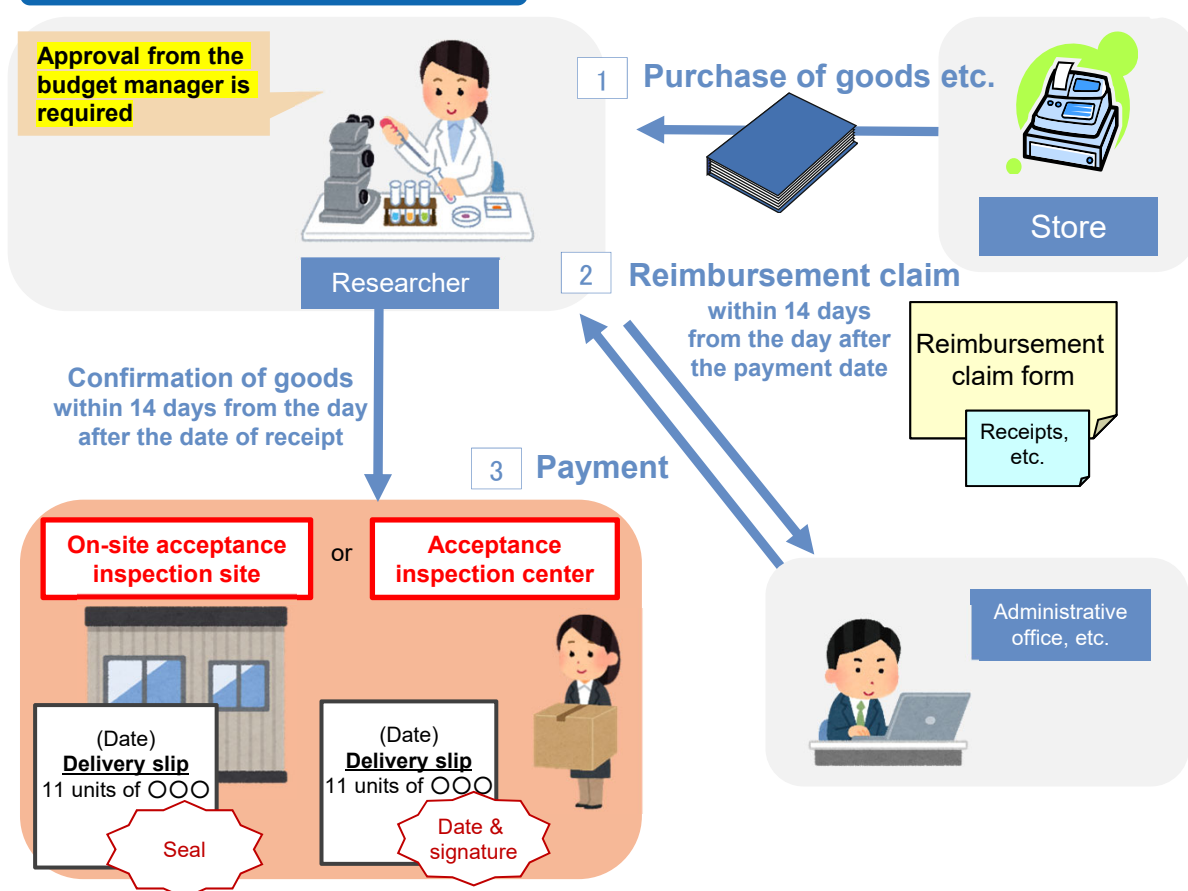
# 11. Reimbursement

- ◆ If a KU faculty or staff member, or a person appointed by a budget manager, concludes a contract worth less than ¥500,000 for the purchase of goods, a loan, subcontracting, etc., which is necessary for the performance KU activities or operations, and pays the costs themselves, the amount paid may be reimbursed to the faculty or staff member upon approval by **the relevant staff member in charge of the budget**. In the case of payments in excess of ¥500,000, it is necessary to obtain approval from the accounting supervisor in advance. (Article 24, Guidelines for Contract Administration)

## Items requiring special attention and strict compliance

- (1) Approval is required from the budget manager (see p. 3) or the person who has received a budget allocation from the budget manager (including principal investigators and co-researchers for Grants-in-Aid for Scientific Research, etc.).
- (2) In principle, payments can only be made for sums less than ¥500,000 (reimbursements of ¥500,000 or more require approval in advance from the accounting supervisor). However, as an exception, approval in advance is not required for the costs of academic paper submissions, etc. (submission fees, publication fees, reprint fees, open access fees), regardless of the amount.
- (3) A reimbursement claim form must be submitted **within 14 days** from the day after the date of payment, together with receipts, etc. (for example, if the date of payment is April 1, the reimbursement claim form must be submitted by April 15 [as the date of payment is counted as Day 0]).
- (4) The goods or services purchased must be inspected at an acceptance inspection site or acceptance inspection center.

## Reimbursement procedures



## 12. Corporate Credit Cards

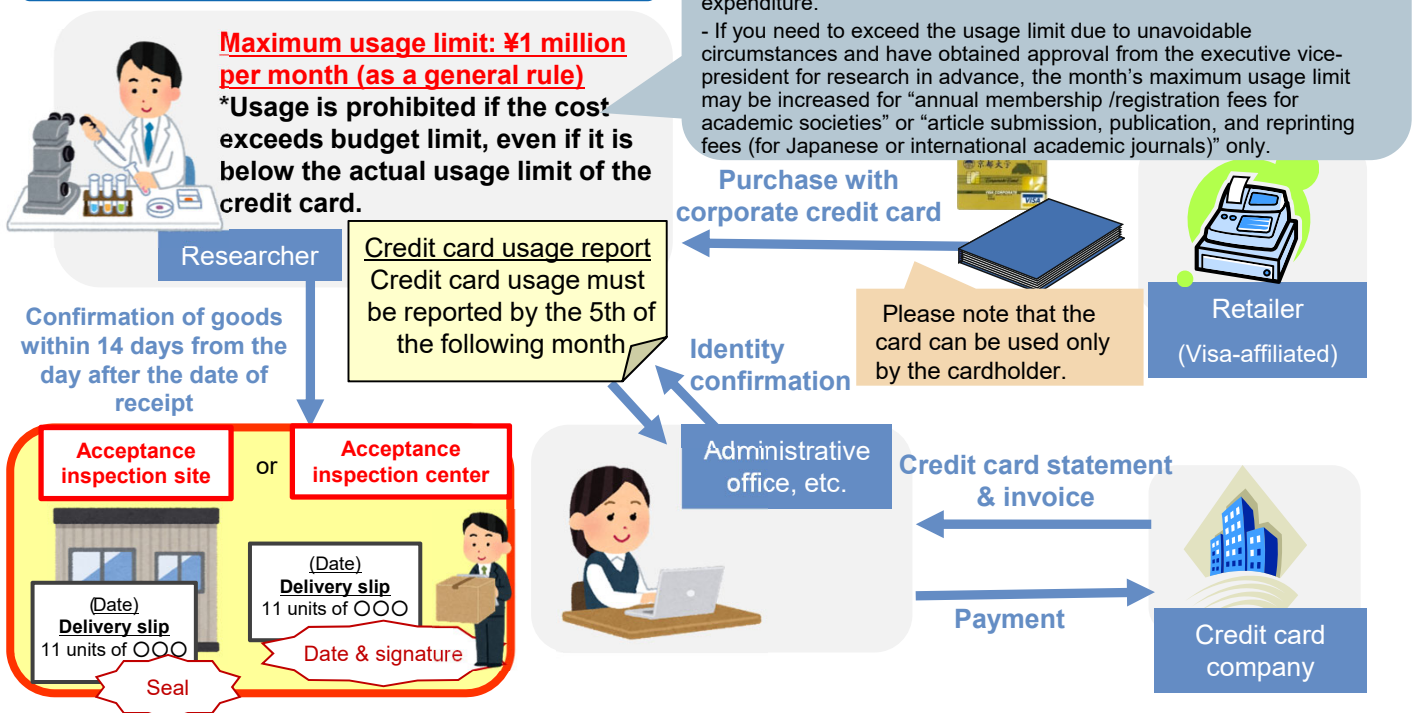


- ◆ The corporate credit card system was introduced to reduce the financial burden caused to faculty and staff members by the university's reimbursement system, which requires individual faculty and staff members to temporarily make payments from their own personal funds.
- ◆ Some departments are not able to utilize the corporate credit card system. Purchases made using a corporate credit card must be verified in same way as purchases made using the reimbursement system.

### Items requiring special attention and strict compliance

- (1) Restriction on the use of corporate credit cards at the end of the financial year for expenses to be covered by competitive funds.
- (2) Use to pay transport and accommodation costs provided as travel expenses is prohibited.
- (3) Use to pay for conference participation fees that include the costs of meals, reception parties, etc., is prohibited.
- (4) Goods must be confirmed at an acceptance inspection site or center.

### Corporate credit card usage procedures



### Permitted and Prohibited Usage

- Purchase of goods (excluding supplies worth ¥500,000 or more per unit).
- Charges for car rentals, expressway tolls and gasoline during business travel (except when using one's own vehicle).
- Academic conference participation (provided the fee does not include meal/reception expenses).
- Submission, publication and printing fees for academic papers.
- Payment to overseas parties that can be made by credit card.

Please note that credit card usage may be suspended or canceled in case of inappropriate use.

- Personal use.
- Transportation, air ticket, and accommodation costs which will be provided as travel expenses.
- Supplies worth ¥500,000 or more per unit.
- Internet auctions (the use of internet auctions is prohibited whether using a corporate credit card or not).
- Reception/banquet fees (including academic conference participation fees that include meal/reception expenses).

# 13. Food Service Expenses Criteria

- ◆ Food Service Criteria for Meetings, Etc., Organized by Kyoto University (March 1, 2013, enacted by the president)

## **Maximum Allowed Expenses**

**¥10,000 per person, per meeting**

\*In the case of multi-day meetings, the maximum amount of food and beverage expenses for each day is **¥10,000** per person.

## **Criteria for Food-Service Expenses at Meetings, Etc.**

Simple food and drinks may be served **if absolutely necessary** for the conducting of the meeting, etc.

- (1) Beverages and snacks at meetings, etc., held at KU.
- (2) Food and beverages buffet served at events attended by a large number of persons.
- (3) Food and beverages other than those described in (1) and (2) served at meetings, etc.
- (4) Food and beverages served during administrative work for the university entrance examination administration when room entry and exit controls are in effect.
- (5) Food and beverages served at awards and other ceremonies involving faculty, staff, or students.
- (6) Food and beverage expenses for meetings, etc., attended only by KU faculty or staff members will not be covered, except in cases described in (4) and (5), above.
- (7) Food and beverage expenses will not be covered when they include alcoholic beverages.

- \* If compliance with the aforementioned standards is difficult for extraordinary reasons, the approval of the head of the department, etc., must be obtained by providing a detailed report of the matters requiring special approval and the reasons.
- \* The standards herein shall not apply if the source of the relevant research fund imposes restrictions on food service expenditures.

A food service expense coverage request must be submitted **prior to the meeting, etc.**

- The accounting officer (see page 3 for details) must confirm the details with the relevant persons or suppliers, etc., as necessary.