

Notes on using research expenses in “International Collaborative Research”

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Research Planning and Promotion Office

Disaster Prevention Research Institute

Kyoto University

For International Collaborative Research, research representatives abroad or major co-researchers abroad (hereinafter “foreign researchers”) can use research expenses outside of Japan. However, please note the following points.

1. Foreign researchers can only purchase consumables which cost less than 100,000 yen. They cannot purchase equipment. Personal computers, digital cameras, tablets, etc. are classified as equipment even if their costs are less than 100,000 yen.
2. The purchase and payment of expenses are handled through either of the following two procedures.
 - 1) Advance payment through the person in charge of the Disaster Prevention Research Institute (hereafter DPRI)
 - ① The foreign researcher purchases consumables in cash, and then sends a PDF copy or a photo of the receipt (amounts in local currency) to the person in charge of the DPRI via an email attachment. He/She also sends photos of the goods purchased to the person in charge of the DPRI via an email attachment.
 - ② The person in charge of the DPRI pays the purchase price (amounts in local currency) through bank transfer (or postal transfer). The transfer is to be done at an individual level.
 - ③ The foreign researcher sends the original receipt (amounts in local currency) to the person in charge of the DPRI.
 - ④ The person in charge of the DPRI requests the accounting section for the advance payment with the yen converted amount described in the request form of foreign remittance (including the bank charge). The request form (a customer’s copy) and the original receipt should be attached.
 - 2) Foreign remittance
 - ① The foreign researcher purchases goods through a local vendor, and then the

vendor sends the invoice to the person in charge of the DPRI. The foreign researcher also sends photos of the goods purchased to the person in charge of the DPRI via an email attachment.

- ② Where the vendor has not yet been registered in the financial accounting system of the Kyoto University, the person in charge of the DPRI submits a “customer registration request form (for foreign remittance)” to the accounting section along with the invoice.
 - ③ The accounting section follows the foreign remittance procedures based on the invoice.
 - ④ For foreign remittance, payments are only made on two days of the month (14th and 28th), and documents have to be prepared 14 business days prior to the date of payment.
3. In any of the cases above, it is necessary to go through the accounting procedures by promptly preparing documents and keeping close contact between the foreign researcher and the person in charge of the DPRI. In terms of accounting procedures, the advance payment in 1) seems to be the smoother procedure. Please try to reduce accounting procedures, such as by purchasing multiple goods at once as much as possible.
 4. Regarding inspections of delivered goods for ① in 2. 1) and 2. 2) above, it is checked through the signing on photos of goods by the person in charge of the DPRI.
 5. When foreign researchers visit the DPRI, travel expenses are paid on arrival. Also, when foreign researchers make a business trip to a country outside their country, the foreign remittance of actual travel expenses (submission of receipt is required) is made to the foreign researchers.
 6. In conclusion, for expenses used by foreign researchers abroad, please consult with the person in charge of the DPRI at the time of application as well as at the time of enforcement.