



Financial Guidelines for Collaborative Research Program (CR) JFY 2019 (April 2019 – March 2020)

JICA Project for AUN/SEED-Net

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1. General Regulations

▶ 11 Important general regulations

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General Regulations

1.) The Program Contract period approved in Japanese Fiscal Year (JFY) 2019 is from **April 1, 2019 or contract signing date (whichever comes later) until March 15, 2020**

2.) Expenditure incurred before the Program Contract period is **unacceptable**

3.) According to JICA financial regulation, only a hard copy (paper) is regarded as proper financial reports, not PDF or any data. ***Re-used paper is not accepted***

4.) Only **official bank account** of the university to which the Principal Investigator belongs, or equivalent, is applicable. The budget should be managed by Principal Investigator

5.) **ONE report for ONE student**

6.) **Honorarium**

- NO longer paid to PIs in Phase IV
- New honorarium for Research Assistant is available

7.) The fund allocated to each Principal Investigator (advisor) should be utilized for the benefit of a particular student (advisee) by the end of his/ her scholarship period

8.) Non-original documents **must be certified true copy** by an authorized person such as Dean, Head of Department, Financial Officer (please consult AUN/SEED-Net for persons not listed)

9.) **Carryover of fund (surplus or deficit) from JFY 2019 to JFY 2020 is not permitted. Unused amount must be returned to AUN/SEED-Net by March 15, 2020**

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General Regulations

10.) SEED-Net reserves the right to reject any transaction

which:

-Is not fully compliant to the SEED-Net rules and regulations, and is not approved by SEED-Net before incurred

*-Is suspicious of personal use**

-Is deemed not necessary/related to research

**Personal items are such as meals, fuel for transportation, overhead fee etc.*

General Regulations

11.) The acceptable forms of evidence of exchange rate are by;

- *Money exchange company*
- *Credit card statement*
- *Member university unified rate*
- *Rate occurred at the time of remittances*
- *OANDA website* <https://www.oanda.com/currency/converter/>*
- *National/Central Bank of each ASEAN member state**

**The date of exchange rate and the date on the receipt should be the same*

2. Financial Procedures

- ▶ Timeline & Required Documents
- ▶ Interim Report
- ▶ Financial Report
- ▶ Other Useful Information

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Timeline and Required Documents



In JFY 2019, you have to follow the steps below;



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Interim Report

A complete **Interim Report** consists of;

Account Book

An MS Excel file with the record of transactions, both revenues and expenditures.

The Account Book must include **PAID** transactions made during the contract effective date, which is from April 1, 2019 or contract signing date (whichever comes later) until March 15, 2020, and the time of the Account Book submission, plus estimated **PLANNED** transactions until the end of the contract period (March 15, 2020).

Type Project Title:		XXX					
Choose Type of Program:		CR					
Contract Number:		CR1801					
By:		(Name of the Principal Investigator/ Advisor)					
Student Name:		(Name of the student)					
Institution:		XXX University					
Fiscal Year:		2018					
Slip No.	Paid/Planned	Date (Please see a. above)	Item of Expense	Detail of Expense	National Currency (MYR)		
					Revenue (National Currency; THB)	Payment (National Currency; THB)	Balance (National Currency; THB)
1	Paid	01-Apr-2018	Consumables/ Spare Parts/ Others	Centrifuge Tube (500 x 50ml)		4,000.00	-4,000.00
2	Paid	10-Jul-2018	Budget Remittance	1st Remittance from AUN/SEED-Net	20,000.00		16,000.00
3	Paid	18-Aug-2018	Consumables/ Spare Parts/ Others	Materials: Sulphuric Acid and Hydrochloric Acid		2,000.00	14,000.00
4	Paid	12-Sep-2018	Consumables/ Spare Parts/ Others	Purified Nitrogen Gas		2,000.00	12,000.00
5	Paid	10-Oct-2018	Budget Remittance	2nd Remittance from AUN/SEED-Net	20,000.00		32,000.00
6	Paid	10-Nov-2018	Commissioned work	BET Analysis (10 samples)		10,000.00	22,000.00
7	Paid	01-Dec-2018	Equipment	Laser printer		5,000.00	17,000.00
8	Paid	10-Dec-2018	Consumables/ Spare Parts/ Others	Materials: Argon & Purified Nitrogen Gas for operating AAS machine		8,000.00	9,000.00
9	Planned	Within Mar 15th, 2019	Domestic trip	Accommodation for Regional Conference 2018		5,000.00	4,000.00
10	Planned	Within Mar 15th, 2019	Consumables/ Spare Parts/ Others	Laboratory Glassware/Accessories		3,000.00	1,000.00
11	Planned	Within Mar 15th, 2019	Commissioned work	Testing/Analysis		10,000.00	-9,000.00
12	Planned	Within Mar 15th, 2019	Consumables/ Spare Parts/ Others	Filter papers		1,000.00	-10,000.00
13	Planned	Within Mar 15th, 2019	Budget Remittance	3rd Remittance from AUN/SEED-Net	10,000.00		0.00
14	Planned	Within Mar 15th, 2019	Consumables/ Spare Parts/ Others	Thesis Printing		500.00	500.00
TOTAL					50,000.00	50,500.00	-500.00

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Financial Report

A complete **Financial Report** consists of;

Account Book

An MS Excel file with the record of transactions, both revenues and expenditures, which take place during the current Japanese Fiscal Year.

Payment Slip

A one-page MS Word file assigned as a cover page of each receipt. It contains a summary of date, payee, payer, payment amount.

Receipt

Original receipt is a must. Copy version is acceptable only when it is "certified true copy by the university".

Supporting Document

E.g. Boarding pass, Trip report, etc.

Technical Report

Report on the progress of the research.



DOCUMENT EXAMPLE

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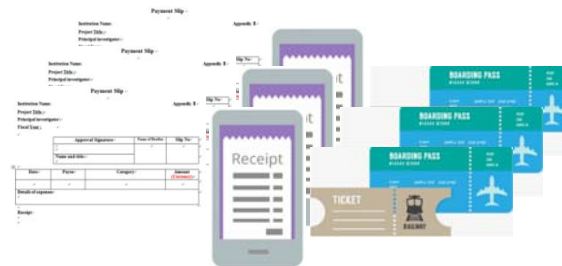
Order of Documents in Interim Report & Financial Report

Interim Report

(Account Book_Interim Version)

Financial Report

(Account Book_Final Version)



(Payment Slip/ Receipt/ Supporting Document)



(Technical Report)

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How to submit Interim Report & Financial Report

Interim Report

Please submit only the soft file to an e-mail address of your **AUN/SEED-Net Program Officer**

e.g. XXXX@aun-seed.net

Financial Report

Please submit the soft file/ scanned copy to an e-mail address of your **AUN/SEED-Net Program Officer**

e.g. XXXX@aun-seed.net

Please also submit the hard copy to the address below

**JICA Project for AUN/SEED-Net
Room 109-110, Bldg. 2, Faculty of Engineering
Chulalongkorn University, Bangkok 10330,
Thailand**

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3. Financial Regulations

- ▶ Trip Expense
- ▶ Equipment
- ▶ Consumables/
Spare Parts/
Others
- ▶ Commissioned Work
- ▶ Honorarium

Ceiling Amount

- If the total expense is **less than** the total requested budget, the ceiling amount in each category must be calculated from the actual disbursed amount.
- If the total expense is **equal to or exceeds** the total requested budget, the ceiling amount in each category must be calculated from **the total requested budget**.



No ceiling

e.g. Airfare, Visa Fee, Insurance Fee, Transportation, Bus, Train, Taxi, Car Rental, Daily Allowance, Accommodation Allowance, etc.

70%

e.g. Equipment for Conducting Research, Printer, Computer, Laptop, etc.

No ceiling

e.g. Materials/Chemicals for Doing Research, Software, Conference Registration Fee, Publication Fee for Journal, Books Related to Research, Proof-Reading, Copy/Printing/Delivery or Courier Cost for Research Material, Hard Disk Drive, Memory Card, Mouse, Keyboard for PC, etc.

20%

e.g. Laboratory Testing, Field Survey by Outside Resource, Service Cost for Creating Some Specific Equipment for Research, etc.

20%

Honorarium for Principal Investigator and Co-Principal Investigator will be no longer provided in Phase IV.

Honorarium for Research Assistant is available.

1 TRIP EXPENSE

No ceiling

e.g. Airfare, Visa Fee*, Insurance Fee, Transportation, Bus, Train, Taxi, Car Rental, Daily Allowance, Accommodation Allowance, etc.

*Visa Fee can be used for conferences and research purposes only. Visa for SSJP trips or student visa for staying in Host Institution's country cannot be claimed under CR budget.

- ▶ Only **economy air ticket** is allowed. Boarding pass must be **original** and submitted to the Secretariat.
- ▶ Evidence of exchange rate can be referred in General Regulations section.
- ▶ **Visa Fee can be used for conferences and research purposes only.** Visa for SSJP trips or student visa for staying in Host Institution's country cannot be claimed under CR budget.
- ▶ **Trip report** must be submitted to the Secretariat.
- ▶ Supported business trips must be separated from private trips, not the same itinerary.
- ▶ International travel to other countries than ASEAN and JAPAN is not allowed.
- ▶ Eligibility of trip expense, covering **transportation, daily allowance, and accommodation**, is as in the table.

Purpose	Type	AUN/SEED-Net Ongoing Student	Research team members listed in Applicant list
Research	Domestic trip	Allowed	Allowed
	International trip in ASEAN	Allowed	Allowed
	International trip in Japan	Allowed	Not allowed
	International trip outside ASEAN & Japan	Not allowed	Not allowed
Conference/Seminar	Domestic trip	Allowed	Not allowed
	International trip in ASEAN	Allowed	Not allowed
	International trip in Japan	Allowed	Not allowed
	International trip outside ASEAN & Japan	Not allowed	Not allowed

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1 TRIP EXPENSE

No ceiling




e.g. Airfare, Visa Fee*, Insurance Fee, Transportation, Bus, Train, Taxi, Car Rental, Daily Allowance, Accommodation Allowance, etc.

*Visa Fee can be used for conferences and research purposes only. Visa for SSJP trips or student visa for staying in Host Institution's country cannot be claimed under CR budget.

Allowance

- ▶ For Japan, **daily and accommodation allowance are supported up to 10 days per trip**, counting from the date of departure at the original country to the date of arrival at the original country.
- ▶ For AUN/SEED-Net Ongoing Student, **accommodation allowance on research travel at the city of the Sending Institution (SI) in his/ her home country cannot be provided**; unless AUN/SEED-Net received the confirmation that student's home city is not the same city as the SI.
- ▶ Meals cannot be separately claimed as they are included in Daily Allowance.
- ▶ Maximum rate (USD) for Daily Allowance and Accommodation Allowance is as in the table.

Class	Japan or Singapore		Other ASEAN Countries		Domestic (Only Overnight Stay)	
	Daily/Day	Accom./Night	Daily/Day	Accom./Night	Daily/Day	Accom./Night
Academic staff	35	120	30	90	15	70
Student/Lab Technician	20	100	20	70	15	70
AUN/SEED-Net Ongoing Student	-	100	-	70	-	70

Documents that must be submitted	Items that CANNOT be claimed
Trip report (Please use the attached format) 	Card top-up of any kind (as it cannot reflect actual trip expense) e.g. tollway card top-up
<ul style="list-style-type: none"> • Air ticket receipt + original boarding pass for every route or • Bus receipt with details of departure and arrival station or • Taxi*/Train receipt <i>The use of taxis is only permitted for considerable reasons which must generally be justified. Please use the attached receipt template.</i> 	Fuel charge receipt
Allowance Receipt (Please use the attached format) 	

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70%

e.g. Equipment for Conducting Research , Printer, Computer, Laptop, etc.

- ▶ An item that costs higher than 3,000 USD is not permitted.
- ▶ When a receipt exceeds 1,000 USD, two or more quotations are required. Contact SEED-Net staff in charge before the purchase if the quotations cannot be obtained. SEED-Net reserves the right to bundle multiple receipts, issued on a same date by a particular vendor, into a single transaction.
- ▶ A copy of credit card statement is required for an online purchase if a receipt cannot be obtained.
- ▶ On the account book, please refrain from using generic terms e.g. materials, specimens, spare parts, or stationery. Item description is required.
- ▶ SEED-Net reserves the right to reject any transaction which:
 1. is not fully compliant to the rules and regulations and is not approved by SEED-Net staff before incurring
 2. is suspicious of personal use
 3. is deemed not necessary to researchIn such cases, additional justification in writing may be requested.
- ▶ Purchased items must be registered as university properties.

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No ceiling

e.g. Materials/Chemicals for Doing Research, Software, Conference Registration Fee, Publication Fee for Journal, Books Related to Research, Proof-Reading, Copy/Printing/Delivery or Courier Cost for Research Material, Hard Disk Drive, Memory Card, Mouse, Keyboard for PC, etc.

- ▶ When a receipt exceeds 1,000 USD, two or more quotations are required. Contact SEED-Net staff in charge before the purchase if the quotations cannot be obtained. SEED-Net reserves the right to bundle multiple receipts, issued on a same date by a particular vendor, into a single transaction.
- ▶ When purchase a book, please provide its cover. Only books related to the research can be claimed.
- ▶ When using proof-reading services, please provide the copy of the publication. (*Translation service is not permitted.*)
- ▶ For publication fee, please attach the journal cover and the copy of your article.
- ▶ Please ensure the conference is held within the current Japanese Fiscal Year. For conference registration fee, in addition to the receipt, please provide the information of the conference e.g. website, abstracts book, proceedings, etc. (*Transportation fee attending a conference can be claimed under "Trip expense".*)
- ▶ A copy of credit card statement is required for an online purchase if a receipt cannot be obtained.
- ▶ On the account book, please refrain from using generic terms e.g. materials, specimens, spare parts, or stationery. Item description is required.

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No ceiling

e.g. Materials/Chemicals for Doing Research, Software, Conference Registration Fee, Publication Fee for Journal, Books Related to Research, Proof-Reading, Copy/Printing/Delivery or Courier Cost for Research Material, Hard Disk Drive, Memory Card, Mouse, Keyboard for PC, etc.

► The acceptable forms of evidence for exchange rate are mentioned in General Regulations.

► Please explain how the item is related to the research. SEED-Net reserves the right to reject any transaction which:

-Is not fully compliant to the SEED-Net rules and regulations,

and is not approved by SEED-Net before incurred

-Is suspicious of personal use*

-Is deemed not necessary/related to research

**Personal items are such as meals, fuel for transportation, overhead fee etc.*



20%

e.g. Laboratory Testing, Field Survey by Outside Resource, Service Cost for Creating Some Specialised Equipment for Research, etc.

Definition and Characteristic

► Commissioned work is defined as temporary and/or occasional work for a specialized task to be performed.

► Remuneration payment for the work must cover specific period of hiring and provide its basis of calculation in details, otherwise payment is not permitted.

✓ (acceptable) : During 1-7 Apr. 18, USD5 (Sample analysis work) x 40 hrs. = USD200

× (not acceptable) : USD200 for administrative support for 2 weeks

Contract

► Written contract must be prepared if hiring duration is longer than 30 days and attached to the financial report

► Contract details must include but not limited to contractor's information (registration, occupation, affiliation, identification, etc.), duration of the work, unit rate and work content/description.

► In case two or more works are rendered by the same contractor in the same month, contracts that contain such works shall be consolidated in one contract.

► Two quotations are required for the commissioned work of which a contract amount exceeds USD1,000 and they shall be attached to the financial report. In case of direct contact method is opted, justification shall be submitted.

Eligibility

► Prior to the hiring, the request must be submitted to SEED-Net Secretariat in writing. Once an approval is given, the work can be proceeded respectively. **Failure to do so, the Secretariat reserves the right to reject the remuneration payment if deemed appropriate.**

4
COMMISSIONED
WORK

20%

e.g. Laboratory Testing,
Field Survey by Outside
Resource, Service Cost for
Creating Some
Specialised Equipment
for Research, etc.

Eligibility

► Expenditure shall not be paid to persons listed in the below table including any entities or individuals who are a part of member institutions (i.e. department staff, laboratory staff, faculty staff and students, etc.) unless prior written approval by the Secretariat is given with the following procedures:

Persons Involved	Description
Principal Investigator(Applicant)	One full-time faculty member of HI* to be advisor of AUN/SEED-Net student
Co-Investigator(Japan)	One full-time faculty member of JSU to be co-advisor of AUN/SEED-Net PhD* student
Co-Investigator(s) (MI/SI for PhD* Student)	At least one full-time faculty member of other MI*, preferably SI* to be co-advisor of AUN/SEED-Net PhD* student
AUN/SEED-Net student(s)	
Co-Investigator(s) (HI)	Other full-time faculty member(s) of HI*
Research Assistant(s)	Local graduate student(s) and lab technician at HI*

a) MIs shall submit an official request to the Secretariat in writing signed by the Head of Department or higher authority with following information.

- Background of the commissioned work;
- Details of service providers, plus the attached ID copy of those who conduct commissioned work;
- Justification to select the service providers;
- Justification of the price

b) The Secretariat will review the request, and an approval is given in writing if deemed appropriate.

c) The copies of **Secretariat approval** and **above mentioned documents in a)** shall be attached to the financial report together with other supporting documents.

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HONORARIUM

20%

Honorarium for Principal Investigator and Co-Principal Investigator will be no longer provided in Phase IV.

Honorarium for Research Assistant is available.

► Maximum rate for Honorarium for Research Assistant (RA)

Class	Maximum rate for Honorarium	
	Half day 2.0–3.5 hrs.	One day More than 3.5 hrs.
Master's Student	USD 10.00	20.0
PhD Student	USD 12.00	24.0
Maximum amount of payable honorarium per one research assistant is three (3) months (90days) within one Japanese fiscal year (JFY).		

- Current Master's or Doctoral Degree Program students at the same MI to which PI or Co-investigator (MI) belongs are eligible to be Research Assistants (RA).
- Honorarium for Research Assistant is only available for ASEAN nationality except Brunei and Singapore. The honorarium is **NOT available for AUN/SEED-Net scholars, and Japanese nationals.**
- PI should make a contract with each RA before start paying honorarium. Following support documents must be attached to the contract.
 - Work schedule/Work description
 - Certified true copy of Student Identity Card/Passport of RA
 - Certified true copy of the evidence that RA is a current student studying Master's course/doctoral course.
- Certified true copy of Contract with each RA with all the support documents should be submitted to the Secretariat soon after making each contract.



Receipt Format

Documents

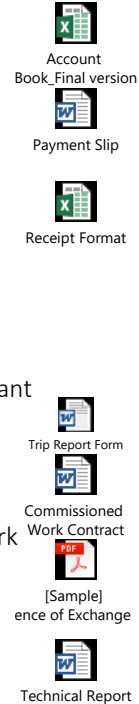
Interim Report

- Account Book (Interim version)



Financial Report

- Account Book (Final version)
- Payment Slip
- Please always use our receipt templates when you claim for;
 - Taxi
 - Trip Allowance
 - Commissioned Work
 - Honorarium for Research Assistant
- Supporting Document;
 - Trip Report
 - Contract for Commissioned Work
 - Evidence of Exchange Rate
- Technical Report



Eligible Receipt

- MUST be **original**, if not, it has to be stamped “Certified True Copy” and signed by authorized person such as Dean or Head of Financial Dept.
- MUST include: 1. name of supplier 2. name of payer (Principle Investigator/Member Institution) 3. name of items 4. expense date 5. price
- COD: Cash on Delivery/Tax/ VAT/Cash invoices are accepted without “Paid” Stamp. Other **invoices** (or Payment Order, Purchase Order, Delivery Order, Requisition Note, etc. other than receipt) **are accepted only with “Paid” Stamp**.
- Corrections on the receipt are NOT allowed.
- If a receipt is thermal paper, please make an extra copy and attach it with the original receipt.
- Translation in English is required by pencil.

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Eligibility

	Soft copy	Original	Photocopy of original, with “Certified True Copy” stamp and signed by authorized person	Original with “Paid” stamp	Photocopy of original with “Paid” and “Certified True Copy” stamp and signed by authorized person	Photocopy without “Certified True Copy” stamp
Account book (Interim version)	✓					
Account book (Final version)	✓	✓				✓
Payment slip		✓				✓
Receipt		✓	✓			
COD: Cash on Delivery/Tax/ VAT/Cash invoices		✓	✓			
Other invoices		✓		✓	✓	
Compared quotation		✓	✓			
Boarding pass		✓	✓			
Justification letter		✓	✓			
Trip report	✓	✓				✓
Technical report	✓	✓				✓

***Apart from the above table, please consult the Secretariat.**



AUN/SEED-Net



THANK YOU