

The following expenses are eligible for expense assistance, as "Expenses for the Implementation of the Industry-Academia Collaborative Program."
Please also refer to "Unit price standards for payment of expenses for the Implementation of the Industry-Academia Collaborative Program."
Submit Monthly Account Book (Payment Record) with the documents indicated under "Evidence etc. required for settlement" (copies are acceptable in each case) attached.
For payments 100,000 yen or more in Japan, competitive quotes are required, even if not indicated under "Evidence etc. required for settlement."
As described in the English website of Industry-Academia collaborative programs, at the time of settlement of expenses, the amount after deducting both the expense eligible for assistance (settlement amount) and the amount to be borne by the applicant company will be paid to the applicant company.

Expenses for the Implementation of the Industry-Academia Collaborative Program		
Expense account	Details of applicable expenditures	Evidence etc. required for settlement
1. Expenses for the Implementation of Courses		
(1) Remuneration for Program Advisor	Remuneration paid to the program advisor when requesting experts, specialists, or other parties other than employees of the applicant company ("program advisor") to handle tasks such as advising and making necessary arrangements with consideration for the needs and desires of the applicant company, the proposal, and the educational programs of the university or other institution holding the course, during activities such as course curriculum design and adjustments to course subject matter. <ul style="list-style-type: none">The actual amount of expenses shall be paid, with the total amount of remuneration actually paid not to exceed the base amount of 200,000 yen as shown on Annex 2 or the equivalent amount in foreign currency, per Industry-Academia Collaborative Program.A faculty member of the university or other institution holding the course also may be named as the program adviser.	Receipts, commission letter (copy), program advisor's CV
(2) Technical Guidance Fee for Lecturers	Costs paid as the price of provision by lecturers of guidance services for the subject matter during the course. <ul style="list-style-type: none">Each course lecturer shall be paid a fixed amount calculated by multiplying the number of days of instruction specified in the course curriculum schedule by the unit price of the base amount of 17,500 yen/day shown on Annex 1 or the equivalent amount in foreign currency.Remuneration for course lecturers shall be calculated uniformly based on the standard unit price referred to above, regardless of affiliation, title, etc.	Course curriculum schedule (clearly indicating the results and the name of the course lecturer), course lecturer's CV, student attendance records, teaching records
(3) Expenses for Teaching Materials	Costs related to preparation and purchase of teaching materials used by lecturers to guide the course. Includes manuscript fees for texts and teaching materials prepared by the lecturer, revision fees for revision of existing texts and teaching materials, translation fees for translating these to a language students understand, printing fees for printing and copying for distribution to students, licensing fees for works of others cited in course teaching materials, etc. <ul style="list-style-type: none">Manuscript fees/revision fees: A fixed amount calculated by multiplying the number of pages in the teaching material manuscript by the applicable unit price shown on Annex 3 for the category corresponding to the course lecturer shall be paid. (Materials for general Japanese language instruction are not eligible for manuscript or revision fees. Please consult with AOTS if you need to prepare materials for the Japanese language instruction in a specialized field, such as explanations of technical terms, exam questions, or manuscripts for simulations of conversations in specialized fields, that can not be covered in commercially available textbooks.)If teaching materials prepared for an on-demand online course include narration (including voice explanations during video), then an additional amount based on the unit price for revision fees shown on Annex 3 shall be paid in accordance with the number of pages of the manuscript for the narration.Manuscript fees and revision fees shall be paid as the price of a license to use the subject works and make copies of them.Translation fees/printing fees: The actual amount of expenses incurred shall be paid.Costs of purchasing teaching materials: The actual amount of expenses incurred shall be paid. Expenses on outsourcing of production of digital teaching materials (such as video, virtual-reality, and augmented-reality teaching materials) necessary for online instruction. <ul style="list-style-type: none">The actual amount incurred shall be paid.	Acceptance certificate of teaching materials, teaching materials used, lecturer CV Receipts, detailed invoice, list of students, written estimates from at least two parties (if 100,000 yen or more) *For payments 100,000 yen or more in Japan, 2 or more competitive quotations are required.
(4) Travel Expenses for Lecturers and Interpreters	Travel expenses, transportation expenses, etc. needed for implementation of a course by a course instructor who lives and works in the country where the course is held or a course instructor who resides in a country or region other than the country where the course is held ("international lecturer"). Costs of transportation (air fare, rail fare, ship fare, bus fare, and charges for taxis or other vehicles) from the lecturer's home or place of employment ("home etc.") to and from the university or other institution holding the course or the facility where the online course is conducted. <ul style="list-style-type: none">The actual amount of expenses incurred shall be paid. Per diem and lodging expenses when a lecturer travels to a separate municipality at least 50 km distant, each way, from their home etc. ("remote location") to provide guidance and lodging is necessary. <ul style="list-style-type: none">A fixed amount shall be paid, calculated by multiplying the applicable unit price for the course lecturer's category and place of employment (e.g., the location of the university or other institution holding the course) as shown on Annex 4 if the course is held in a country other than Japan or Annex 5 if in Japan, by the actual number of days travelled or nights stayed. The international lecturer's international travel expenses to the country where the course is held, for purposes of providing guidance in the course. <ul style="list-style-type: none">Travel expenses consist of the costs of transportation (air fare [including airport facility tax, immigration/departure tax, fuel surcharges, air security charges, and ticketing fees], rail fare, ship fare, bus fare, and charges for taxis or other vehicles), per diems, lodging expenses, and miscellaneous travel expenses (e.g., visa fees, visa application fees, and international travel insurance premiums).The applicable unit prices of per diems and lodging rates shall be paid in fixed amounts based on Annex 4. However, the applicable unit prices of per diems and lodging rates for international lecturers from Japan who need to stay near the airport on the night prior to departure or the night of return to Japan or the international lecturers who travel from abroad to conduct a course in Japan shall be as shown on Annex 5.	Statement of travel expenses (showing dates and times, routes, names of means of transportation used, rates, place of employment, time of employment, summary of work performed, and place of lodging), course results schedule, rate tariff or receipts from means of transportation used (for air fare, receipts from time of purchase of tickets and tickets), documentation of the fact that the home etc. of a lecturer is located in another municipality at least 50 km each way from the location of the course university, written estimates from at least two parties (if 100,000 yen or more) *Competitive quotations from two or more parties are required for payments of 100,000 yen or more in Japan. When competing for quotations for airline tickets, please obtain quotations for the same day and on the same flight.

	<ul style="list-style-type: none">Costs of transportation used between the location of the home or place of employment ("home etc.") of an international lecturer and the place of exit or entry (e.g., the airport used for departure in the country of employment or the airport used to return to the country of employment) also shall be totaled together with the relevant international travel expenses.If a relevant government agency or other authority in the country where the course is held or another country requires waiting for an observation period due to restrictions on movement intended for purposes such as stopping the spread of COVID-19 (including staying at a place other than home after the international lecturer has returned to the country of employment), then expenses based on the base amount shown on Annex 4 corresponding to the regional category of the place of stay for such observation period (for lodging expenses, the actual amount of expenses up to the base amount) shall be considered expenses eligible for assistance. If the place of stay for such observation period is in Japan, the base amounts for per diems and lodging expenses shall be based on Annex 5. <p>If the international lecturer has already traveled to the country where the course is conducted on other business and guides the course in time available during their period of stay for such business, per diem and lodging expenses for the portion of the international lecturer's stay related to course guidance.</p> <ul style="list-style-type: none">A per diem and lodging expenses may be paid to the international lecturer, not to exceed the per diem and lodging expenses for two days prior to the instruction date through the lodging expenses for the day following the instruction and the per diem for two days after the instruction date in principle. In such a case, the applicable unit price of the per diem and stay expenses shall be based on Annex 4 (when the course is held in a country other than Japan). <p>Costs of transportation used between the international lecturer's lodging facility and the university holding the course</p> <ul style="list-style-type: none">The actual amount of expenses incurred shall be paid. <p>Standard air fare, visa and visa application fees, health examination costs, inoculation costs, notarial fees, costs of obtaining various certificates such as certificates of no criminal record, costs related to obtaining a work permit in the country where the course is held, costs of photographs for application purposes, premiums on international travel insurance and international workers' compensation insurance, etc. required for the international lecturer's transit to the country where the course is conducted for purposes of implementing the course</p> <ul style="list-style-type: none">The actual amount of expenses incurred shall be paid. However, for international travel insurance premiums and similar expenses, this shall not exceed the range for which the actual amount of expenses is finalized. <p>Travel and transportation expenses of interpreters</p> <ul style="list-style-type: none">The actual amount of travel expenses paid for the interpreter shall be paid. However, since use of an interpreter is conditional on arranging the interpreter in the location where the lecturer conducts the course, it is not anticipated that interpreters will travel from remote locations or overseas. Consult with AOTS in advance if there is an unavoidable need to arrange an interpreter in a case that involves travel from remote locations or overseas, for reasonable grounds.	Receipts, detailed invoice, certificates obtained, insurance certificate
(5) Interpretation Fee for Classes	<p>Remuneration paid to an interpreter needed for course guidance by the lecture</p> <ul style="list-style-type: none">For remuneration for interpretation, the actual amount of expenses incurred shall be paid. However, since the amount of remuneration paid for interpretation to an interpreter between Japanese and another language is subject to a separate maximum amount, contact AOTS in such a case.	Receipts, detailed invoice, interpreter's CV, written estimates from at least two parties (if 100,000 yen or more) *For payments 100,000 yen or more in Japan, 2 or more competitive quotations are required.
(6) Rent Expenses on Educational Facilities and Equipment	<p>Costs related to rental of facilities etc. needed by the lecturer to guide the course</p> <ul style="list-style-type: none">Venue rental, charges to use experimental facilities and equipment, etc.The actual amount of expenses incurred shall be paid.	Receipts, detailed invoice, list of students, written estimates from at least two parties (if 100,000 yen or more) *For payments 100,000 yen or more in Japan, 2 or more competitive quotations are required.
(7) Expenses for Devices and Equipment	<p>Expenses related to arrangement and procurement of devices and equipment needed to make course guidance more effective.</p> <p>Costs of purchase, rent, use, and hire of machinery and utensils, costs of their transport, customs clearance, installation and configuration, and removal, costs of production of computer software or purchase, licensing, and rental of retail application programs, etc.</p> <ul style="list-style-type: none">However, expenses eligible for assistance under the program are limited to those for devices and equipment that need to be procured and that were outlined and approved at the time of application for implementation of the Industry-Academia Collaborative Program course.When such procurement involves purchase or fabrication, the unit price of such acquisition (not including consumption tax, value-added tax, or other taxes) must be less than 500,000 yen. See Annex 7 for the equivalent amounts in foreign currency of the maximum unit price. Also note that cases in which the period from ordering through delivery and installation crosses the end of the Japanese government's fiscal year (March 31) are not eligible for payment as expenses eligible for assistance. <p>※ In principle, devices and equipment procured through purchase or fabrication shall be installed in and lent free of charge to the university holding the Industry-Academia Collaborative Program course during the implementation period of the course. However, when insuring such devices and equipment using casualty insurance covering damage due to fire, wind damage, water damage, water leaks, theft, etc. for the period until the end of the Industry-Academia Collaborative Program course, the corresponding insurance premiums also qualify as expenses eligible for assistance. However, if the period of the insurance extends beyond the ending date of the Industry-Academia Collaborative Program course, then the amount of premiums eligible for payment shall be prorated by the day for the number of days from completion of installation of the devices and equipment to the ending date of the Industry-Academia Collaborative</p> <p>※ If devices and equipment will be procured from within your company, then the amount of expenses eligible for assistance shall be the amount remaining after elimination of profit through any of the following methods.</p>	Receipts, detailed invoice, delivery statement or acceptance inspection sheet, contract or order form, written estimates from at least two parties (if 100,000 yen or more), specifications, description of reasons *For payments 100,000 yen or more in Japan, 2 or more competitive quotations are required.

	<p>1) Calculation of the amount after elimination of profits using the cost of manufacture or the cost of purchase, based on documentation of such cost.</p> <p>2) Calculation of the amount after elimination of profits as the amount remaining after subtracting the amount of profit based on your company's applicable profit margin for the relevant fiscal year or the amount of fees etc.</p> <p>3) Calculation of the amount after elimination of profits by subtracting the amount calculated through multiplication by the ordinary profit margin (ordinary profit/net sales, as a percentage rounded up to first decimal point) derived from your latest final financial statements as of the time the Industry-Academia Collaborative Program was approved. If ordinary profit on the financial statements shows a loss, then there shall be considered to be no need for elimination of profits.</p> <p>※ Marine cargo insurance taken out on transport of devices and equipment procured also qualifies as expenses eligible for assistance, unless transporting them as carry-on baggage or excess baggage.</p> <p>※ Costs of consumables and maintenance services needed to use and operate the devices and equipment procured during the period through the ending date of the Industry-Academia Collaborative Program also qualify as expenses eligible for assistance.</p> <p>※ Devices and equipment for which the usable period is limited under licensing fees etc. shall be treated as lease or rental. Those for which the usable period is not limited shall be treated as purchases, to which the above maximum unit price of acquisition as shown on Annex 7 applies. License fees etc. for which the usable period is limited shall qualify as expenses eligible for assistance up to the smallest period/contractual unit that includes the implementation period of the Industry-Academia Collaborative Program course.</p>	<div>The same applies to 1. (8) and 2. (4), "Expenses of Devices, Equipment and Environmental Setting necessary for On-line Guidance."</div>
(8) Expenses of Devices, Equipment and Environmental Setting necessary for On-line Guidance	<p>Licensing fees on ICT tools and services needed when conducting a course online, costs of rental of devices such as computers, tablets, Wi-Fi routers, smart glasses and 360-degree cameras provided for student use, server charges, security costs for servers used to store online teaching materials, etc.</p> <ul style="list-style-type: none">▪ However, expenses eligible for assistance under the program are limited to those for devices and equipment for online guidance that need to be procured and that were outlined and approved at the time of application for implementation of the Industry-Academia Collaborative Program course.▪ The actual amount of expenses incurred shall be paid.▪ Purchase may be approved if there are reasonable grounds for being unable to procure the devices through rental.▪ * Also see item "1. (7) Expenses for Devices and Equipment."	<p>Receipts, detailed invoice, delivery statement or acceptance inspection sheet, contract or order form, written estimates from at least two parties (if 100,000 yen or more), specifications, description of reasons</p> <p>*For payments 100,000 yen or more in Japan, 2 or more competitive quotations are required.</p>
(9) Other Expenses for Course Implementation	<p>Expenses needed by a lecturer for course guidance, other than the above</p> <ul style="list-style-type: none">▪ Costs of purchase of protective gear etc. for use by trainees, premiums on insurance of trainees, costs of purchase of materials and consumables for use in exercises, costs of renting vehicles to transport trainees off campus of the university holding the course, costs required for activities such as tours and field work, etc.▪ The actual amount of expenses incurred shall be paid.	<p>Receipts, detailed invoice, list of students</p> <p>*For payments 100,000 yen or more in Japan, 2 or more competitive quotations are required.</p>
(10)Travel Expenses for International Students in Japan	<p>Travel and transportation expenses for international students who are to attend a course in Japan and the place of the course is different from the student's university.</p> <ul style="list-style-type: none">▪ Per diem and lodging expenses will be eligible for subsidy when a student travels to a separate municipality at least 50 km distant, each way, from their university etc. ("remote location") to attend the course and lodging is necessary. Per diem: Settled using the base amount shown on Annex 5. Lodging expense: The actual amount of expenses shall be paid, not to exceed the base amount shown on Annex 5, only when accommodations have been arranged at a commercial hotel, inn, or similar lodging facility. When accommodations have been arranged at employee dormitories, rented housing, and other company facilities, 1,570 yen/night shall be paid provided that the following conditions are met; -Private rooms with a minimum floor space of 4.5 tatami mats (=7.29m²). -Equipped with bedding, desk, light fixtures, and other fixtures and furnishings necessary for accommodation. -Equipped with a bath or shower room. -Equipped with air-conditioning. -Have facilities and equipment to serve or prepare meals. -Utility expenses are to be paid by the applicant company. Transportation fee: The actual amount of expenses incurred shall be paid.	<p>Receipts for lodging charges or Accommodation fee (for use of company facilities) application form, receipts for per diems, list of students, student attendance records, rate tariff or receipts from means of transportation used (for air fare, receipts from time of purchase of tickets, detailed invoice, and tickets [copies]), written estimates (from at least two parties in principle)</p> <p>*For payments 100,000 yen or more in Japan, 2 or more competitive quotations are required.</p>

2. Expenses for the Implementation of Internship		
(1) Travel Expenses for Participants of Internship	<p>Travel, transportation, and other expenses necessary for participation by students in internships conducted in the country where the course is implemented ("local internships") or in internships that involve inviting them to a country other than the country where the course is held (Japan or another country or region) ("international internship")</p> <p><Local internship> Costs of transportation, such as air fare, rail fare, ship fare, and long-distance bus fare, for travel necessary for interns to participate in local internships, and per diem and lodging expenses when the location of the local internship is in a separate municipality at least 50 km distant, each way, from the location of the intern's university or other institution and lodging is necessary.</p> <ul style="list-style-type: none">Per diem: The fixed amount based on the base amount shown on Annex 4 shall be paid. Lodging expenses: The actual amount of expenses shall be paid, not to exceed the base amount shown on Annex 4, only when accommodations have been arranged at a commercial hotel, inn, or similar lodging facility. (Employee dormitories, rented housing, and other company facilities are not eligible.) Costs of transportation used: The actual amount of expenses incurred shall be paid.When students residing in Japan participate in the internships in Japan, please refer to 1. (10) Travel Expenses for International Students in Japan. <p><International internship> Costs of transportation used by the intern to travel within the host country of the international internship. Costs of transportation necessary for implementation of the internship, via the most economical ordinary route, such as costs of transit between the airports of arrival and departure and the location of the internship and travel between multiple internship locations based on the internship implementation plan.</p> <ul style="list-style-type: none">The actual amount of expenses incurred shall be paid. <p>Roundtrip air fare, sea fare, or other transportation costs for the intern's transit to the host country of the international internship. Includes airport facility tax, immigration/departure tax, fuel surcharges, air security charges, and ticketing fees incurred en route, lodging charges en route when a stopover is required, etc.</p> <ul style="list-style-type: none">The actual amount of expenses incurred shall be paid. <p>Expenses required during the intern's stay in the host country of the international internship <Internships in Japan></p> <ul style="list-style-type: none">Lodging expenses, meal expenses, and miscellaneous expenses qualify as expenses eligible for assistance. The amount eligible for assistance is the amount calculated by multiplying the number of calendar days from the date the interns arrived in Japan through the day before they departed from Japan by the base amount shown on Annex 6.Lodging expenses: The actual amount of expenses shall be paid, not to exceed the base amount shown on Annex 6, only when accommodations have been arranged at a commercial hotel, inn, or similar lodging facility. When accommodations have been arranged at employee dormitories, rented housing, and other company facilities, 1,570 yen/night shall be paid provided that the following conditions are met; -Private rooms with a minimum floor space of 4.5 tatami mats (=7.29m²). -Equipped with bedding, desk, light fixtures, and other fixtures and furnishings necessary for accommodation. -Equipped with a bath or shower room. -Equipped with air-conditioning. -Have facilities and equipment to serve or prepare meals. -Utility expenses are to be paid by the applicant company. Meal expenses and miscellaneous expenses: Settled using the base amount shown on Annex 6. Pay interns the fixed amounts of meal expenses and miscellaneous expenses based on the base amount shown on Annex 6. <p><Internships in other countries></p> <ul style="list-style-type: none">(For implementation in Japan, instead of accommodation expenses, meal expenses and miscellaneous expenses) a per diem and lodging expenses shall qualify as expenses eligible for assistance. The amount eligible for assistance shall be the amount derived by multiplying the number of calendar days from the date the interns arrived in the country where the internship is implemented through the day before they departed from that country by the base amount shown on Annex 4 for the region category that includes the country where the internship is implemented.Lodging expenses: The actual amount of expenses shall be paid, not to exceed the base amount shown on Annex 4, only when accommodations have been arranged at a commercial hotel, inn, or similar lodging facility. (Employee dormitories, rented housing, and other company facilities are not eligible.) Per diem: Settled using the base amount shown on Annex 4. Pay interns the per-diem base amount shown on Annex 4. <p><Common points></p> <ul style="list-style-type: none">If a relevant government agency or other authority in Japan or the country where the internship is implemented, or in another country, requires waiting for an observation period due to restrictions on movement intended for purposes such as stopping the spread of COVID-19 (including staying at a place other than home after the intern has returned to the country where the course is held), then expenses based on the base amount corresponding to the regional category of the place of stay for such observation period (for lodging expenses, the actual amount of expenses up to the base amount) shall be considered expenses eligible for assistance. See Annex 6 if the place of stay is in Japan and Annex 4 if it is in another country. <p>Expenses required for interns to participate in international internships. These include general passport application expenses, costs required to obtain a visa to the host country of the international internship or another countries, health examination costs, inoculation costs, costs of certificates of school enrolment, costs of photographs, notarial fees, etc. They also include costs of car rental specially to restrict contact with others to stop the spread of infectious diseases.</p> <ul style="list-style-type: none">The actual amount of expenses incurred shall be paid.	<p>Receipts for lodging charges, receipts for per diems, list of interns, internship results schedule, rate tariff or receipts from means of transportation used (for air fare, receipts from time of purchase of tickets, detailed invoice, and tickets [copies]), documentation of the fact that the site of implementing the internship and the location of the intern's affiliated university or other institution are at least 50 km away from each other</p> <p>Rate tariff or receipts from means of transportation used, air ticket receipts and detailed invoice (clearly showing the passenger's name, date of boarding, route, and fare calculation details), air ticket (copy), receipt and detailed invoice from lodging facility (clearly showing the guest's name, date[s] of lodging, and unit price of lodging) or Accommodation fee (for use of company facilities) application form, written estimates from at least two parties (if 100,000 yen or more) , receipts for meal expenses and miscellaneous expenses, list of interns, internship results schedule</p> <p>*Competitive quotations from two or more parties are required for payments of 100,000 yen or more in Japan. When competing for quotations for airline tickets, please obtain quotations for the same day and on the same flight.</p> <p>Receipts and certificates obtained (copies), list of interns, internship results schedule</p>

(2) Interpretation Fee for Internship	Remuneration paid to an interpreter needed for implementing an internship, and the interpreter's travel and transportation expenses <ul style="list-style-type: none"> For remuneration for interpretation, the actual amount of expenses incurred shall be paid. However, since the amount of remuneration paid for interpretation to an interpreter between Japanese and another language is subject to a separate maximum amount, contact AOTS in such a case. The actual amount of travel expenses paid for the interpreter shall be paid. However, since use of an interpreter is conditional on arranging the interpreter in the location where the internship takes place, it is not anticipated that interpreters will travel from remote locations or overseas. Consult with AOTS in advance if there is an unavoidable need to arrange an interpreter in a case that involves travel from remote locations or overseas, for reasonable grounds. 	Receipts, detailed invoice, interpreter's CV, rate tariff or receipts from means of transportation used
(3) Outsourcing Expenses of Digitalized Materials Development for On-line Internship	Expenses for production of digital teaching materials (such as video, virtual-reality, and augmented-reality teaching materials) necessary for online internships that involve work experience and practical experience. <ul style="list-style-type: none"> The actual amount of expenses incurred shall be paid. 	Receipts, detailed invoice, list of interns, written estimate (from at least two parties in principle)
(4) Expenses of Devices, Equipment and Environmental Setting necessary for On-line Internship	Licensing fees on ICT tools and services needed when implementing an internship online, costs of rental of devices such as computers, tablets, Wi-Fi routers, smart glasses and 360-degree cameras provided for intern use, server charges, security costs for servers used to store online teaching materials, etc. <ul style="list-style-type: none"> However, expenses eligible for assistance under the program are limited to those for devices and equipment for online guidance that need to be procured and that were outlined and approved at the time of application for implementation of the Industry-Academia Collaborative Program course. The actual amount of expenses incurred shall be paid. Purchase may be approved if there are reasonable grounds for being unable to procure the devices through rental. * Also see item "1. (7) Expenses for Devices and Equipment." 	Receipts, detailed invoice, delivery statement or acceptance inspection sheet, contract or order form, written estimate (from at least two parties in principle), specifications, description of reasons
(5) Other Expenses for Internship Implementation	Charges for translation of materials needed in internship guidance/printing costs of materials distributed to interns/venue rental/facility and equipment usage charges, costs of consumables and materials used in practical training, costs of safety gear for interns, premiums on internship insurance (accident and liability insurance) for interns, costs of lunch for interns (if providing lunch; only when not paying a per diem to interns as part of travel expenses for the participants of internship above), etc.	Receipts, detailed invoice, delivery statement/acceptance inspection sheet, insurance certificate, list of interns, internship results schedule
3. Expenses for Support on Introduction and Implementation of On-line Guidance		
	Expenses when asking an external specialized agency to provide consulting or technical support related to matters such as preparation and production of teaching materials for online guidance, planning and operating activities in online courses, selection of tools used in online guidance, inspection of telecommunications environments, operation of machinery, systems, etc. used to implement online guidance, and online learning log analysis and evaluation of results	Receipts, detailed invoice, delivery statement or project completion report, contract or order form, written estimate, specifications, description of reasons
4. Honorarium for Cooperation to the School Establishing the Course		
	Honorarium paid to the university office, etc. for its support for the lecturer's stay in the country, emergency assistance, support for preparation and implementation of the course, student management, preparation and delivery of on-line guidance, etc. in cooperation with the lecturer when the university hosts the lecturer from a country/region other than the country where the course is held. <ul style="list-style-type: none"> Actual expenses will be paid for each Industry-Academia Collaborative Program up to the base amount of 72,000 yen/month in Annex 8 and a maximum payment period of 3 months for each program. *If the lecturer dispatch period is 1 month or longer, it shall be increased by every 0.5 month. If the entire period of lecturer dispatch is less than 0.5 months (less than 15 days), it shall be for 0.5 months, and if it is more than 0.5 months (more than 15 days), it shall be for 1 month. 	Receipt, request letter to the university, etc., letter of consent
5. Administrative Travel Expenses for Preparation and Implementation of Industry-Academia Collaborative Program		
	Travel expenses, transportation expenses, etc. needed for operation and management of the Industry-Academia collaborative program by related parties (such as staff of cooperating agencies, course lecturers, faculty and administrative staff of universities involved in the Industry-Academia collaborative program, and staff of companies accepting interns), including preparation, implementation management, and follow-up evaluation of the Industry-Academia collaborative program Travel and transportation expenses in Japan needed for operation and management of the Industry-Academia collaborative program by related parties in Japan. However, expenditures for travel and transportation expenses in Japan for course lecturers to implement online courses are treated as travel expenses for lecturers. <ul style="list-style-type: none"> Per diems and lodging expenses shall be paid in fixed amounts, calculated by multiplying the applicable unit price for the business traveler's category and place of employment as shown on Annex 5 by the actual number of days travelled or nights stayed. Costs of transportation used shall be paid in the actual amount of expenses. International travel expenses needed for operation and management of the Industry-Academia collaborative program by related parties (international business travel expenses between Japan and the country where the course is held, international business travel expenses between countries other than Japan and the country where the course is held, and transportation and business travel expenses in the country where the course is held). Per diem and lodging costs incurred in connection with international business travel by the related parties above when they need to spend a waiting period for purposes such as to stop the spread of infectious diseases. Costs of car rental specially to restrict contact with others to stop the spread of infectious diseases. Passport costs, visa costs, costs of photographs for application use, costs of obtaining various certificates, international travel insurance premiums, interpretation costs for meetings, etc. in connection with international business travel by the related parties above related to the purposes above.	Travel-expense settlement details (clearly showing dates and times of travel, routes, names of means of transportation used, and rates, as well as the place of employment, time of employment, summary of work performed, and place of lodging) and business travel order or business travel application (copy), rate tariff or receipts from means of transportation used (for air fare, receipts from time of purchase of tickets and tickets), and the business traveler's CV, written estimates from at least two parties (if 100,000 yen or more) *Competitive quotations from two or more parties are required for payments of 100,000 yen or more in Japan. When competing for quotations for airline tickets, please obtain quotations for the same day and on the same flight.

	<p>Transportation and business travel expenses in the lecturer's country of residence other than Japan, as needed for purpose of operation and management, such as preparations and follow-up evaluation related to implementing the Industry-Academia collaborative program online.</p> <ul style="list-style-type: none">▪ However, travel expenses and transportation costs related to implementation of the course by the course lecturer (including the implementation of online courses) shall be settled as a component of travel expenses for lecturers.▪ Travel expenses consist of the costs of transportation (air fare [including airport facility tax, immigration/departure tax, fuel surcharges, air security charges, and ticketing fees], rail fare, ship fare, bus fare, and charges for taxis or other vehicles), per diems, lodging expenses, and miscellaneous travel expenses (e.g., visa fees, visa application fees, and international travel insurance premiums). However, if the point of departure and the place of employment are in the same country, then per diems and lodging expenses shall be eligible for assistance only when the place of departure and the place of employment are in separate municipalities at least 50 km apart each way and the necessity of lodging is approved.▪ Per diems and lodging expenses shall be paid in fixed amounts calculated by multiplying the applicable unit price corresponding to the business traveler's category and the category of the place of employment or other travel destination as shown on Annex 4 when traveling to a country other than Japan and in Annex 5 when traveling within Japan or to Japan from abroad, by the actual number of days travelled or nights stayed.▪ Costs of transportation used and other expenses shall be paid in the actual amount of expenses.	
6. Outsourcing Expenses		
	<p>Expenses when outsourcing or subcontracting to a third party operations necessary to implementation of the Industry-Academia collaborative program that the applicant company cannot conduct directly, or for which it would not be appropriate for it to conduct them directly.</p> <p>Examples include repair and maintenance of devices used in the course, calibration of measurement and analytical instruments, design and fabrication of auxiliary implements used in course experiments, analysis and appraisal of results of experiments, production of video and digital teaching materials, modification of simulation software, application procedures for work permits for international lecturers, application procedures to government authorities related to transit of interns, censorship and customs-clearance procedures for teaching materials, devices and equipment, etc. not included in procurement of devices and equipment, and negotiations and arrangements for purposes such as obtaining permits for or submitting notifications of holding the course.</p> <p>*Expenses for outsourcing accommodation arrangements, etc. to a third party are not eligible for subsidy.</p> <ul style="list-style-type: none">▪ The actual amount of expenses incurred shall be paid.	<p>Receipts, detailed invoice, delivery statement or project completion report, contract or order form, written estimate (from at least two parties in principle), specifications, description of reasons</p> <p>*For payments 100,000 yen or more in Japan, 2 or more competitive quotations are required.</p>