

## Priority Research Project V. Expense Category

(List of Enforceable by Category)

Cost	Ward*1	Main Contents	Organizations commissioned by Aichi Pref. Government	Universities in Japan, R&D Institutes	enterprise
Equipment and Prototype Costs	Equipment costs*2 and 3	<ul style="list-style-type: none"> <li>• Purchase costs of machinery and equipment of 100,000 yen or more per case and a service life of one year or more (excluding general-purpose products) )</li> <li>When purchasing from a participating company, a "manufacturing cost certificate" is required.</li> </ul>	○	○	○
	Prototype cost*2 and 3	<ul style="list-style-type: none"> <li>• Purchase cost of prototypes of 100,000 yen or more per case and a service life of 1 year or more.</li> <li>When purchasing from a participating company, a "manufacturing cost certificate" is required.</li> </ul>	○	○	○
	Modification cost*2	<ul style="list-style-type: none"> <li>• Renovation cost of equipment and fixtures purchased in this project</li> </ul>	○	○	○
Labor cost	Fixed-term Research Fellowship Fee	<ul style="list-style-type: none"> <li>• Fixed-term researchers who have an employment relationship with a university, etc., and labor expenses associated with engaging in such joint research [including employer's share of social insurance, etc.]</li> </ul>	○	○**4	△**5
	Research Assistantship Fee	<ul style="list-style-type: none"> <li>• Employment expenses for persons engaged in work that assists part of research work (research assistants) [including employer contributions for social insurance] ]</li> </ul>	○	○	○
	Consumables Costs	<ul style="list-style-type: none"> <li>• Goods necessary for R&amp;D with an acquisition price less than 100,000 yen per a case. (including raw materials, consumables, or licensed software that licensed period is less than one year)</li> <li>• Even if it's cost is 100,000 yen or more, it is assumed that it will be worn or damaged in less than one year, and it will be treated as a consumable.</li> <li>• Even if it is a prototype, it is assumed that it will be worn or damaged in less than one year, and it will be treated as a consumable.</li> </ul>	○	○	○

Operational Expenses	Travel Expenses	<ul style="list-style-type: none"> <li>• Transportation expenses required for coordination of research, guidance, information gathering, etc.</li> </ul>	○	○	○
	Honorarium	<ul style="list-style-type: none"> <li>• Honorarium for invited external researchers, etc.</li> </ul>	○	○	○
	Conference Fees	<ul style="list-style-type: none"> <li>• Venue usage fee for holding meetings, etc.</li> </ul>	○	○	○
	Communication Transportation Costs	<ul style="list-style-type: none"> <li>• Postage stamps, shipping charges, etc.</li> <li>• Telephone charges (limited to “Knowledge Hub Aichi” )</li> </ul>	○	○	○
	Printing and binding costs	<ul style="list-style-type: none"> <li>• Expenses necessary for the preparation of reports, printed materials, pamphlets, etc.</li> </ul>	○	○	○
	Rent*6	<ul style="list-style-type: none"> <li>• Expenses required for the use of equipment (including leasing and rental costs), etc.</li> </ul>	○	○	○
	Miscellaneous service expenses	<ul style="list-style-type: none"> <li>• Expenses related to the provision of services such as data analysis (outsourcing)</li> <li>• Maintenance, repair, calibration and adjustment expenses for equipment and fixtures purchased in this project, and expenses incurred for domestic and foreign patent applications, PCT applications, domestic and foreign design applications, and international applications for designs based on the Geneva Amendment of the Hague Agreement (examination request fees and maintenance costs are not accepted)</li> </ul>	○	○	△*7
	Research Contract Expenses	<p>(In the case of participation in overseas universities, etc.)</p> <p>Expenses related to content including R&amp;D elements</p>	×	○	○
	Utilities	<ul style="list-style-type: none"> <li>• Expenses used in the “Knowledge Hub Aichi” (limited to the laboratories and empirical plots installed individual meters)</li> </ul>	○	○	○
	Amount equivalent to consumption tax	<ul style="list-style-type: none"> <li>• An amount equivalent to 10% of personnel expenses and honorarium that are not taxable with respect to consumption tax</li> </ul>	○	○	○

Administrative Expenses	<ul style="list-style-type: none"> <li>Up to 10% of the total execution costs related to equipment costs, prototype costs, personnel costs, and operational expenses</li> </ul>	○	○ <sup>*8</sup>	○
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- \*1 The amount equivalent to consumption tax for each category shall be an expenditure item for each category.
- \*2 In the case of purchasing from a company participating in the research theme and its 100% subsidiaries, the purchase will be based on the cost excluding the company's profits. The same applies to in-house procurement. Specific methods such as manufacturing cost certification will be determined separately.
- \*3 After the end of the research project period, it is limited to those that can be used by Aichi prefectural testing and research institutes or institutions participating in research teams.
- \*4 In addition to labor expenses employed as "special employees" to engage in research in this project, labor expenses associated with engaging in joint research in the case of a company researcher or other person employed by a university and engaged in this project will be accepted.
- \*5 Only in the case of a new employee hired to engage in research in this project.
- \*6 General-purpose equipment such as office PCs will be procured through leasing in principle.
- \*7 Patent application fees for companies are excluded.
- \*8 The upper limit for universities is 20%.