

April 2025

Graduate School of Modern Society and Culture/Graduate School of Science and Technology

To: Next Generation Project Students

Detail of a Research Grant (for living expenses) and Research Expenses  
for the Support for Pioneering Research Initiated by the Next Generation (SPRING),  
“A Project to Develop Pioneering Doctoral Human Resources with Global Comprehensive Knowledge  
to Lead Future Society (Alias: Next Generation Project)”

This project is conducted with the SPRING subsidiary funded by the Japan Science and Technology Agency (JST). Therefore, the grant must be used according to the Application Outline, etc. and cannot be used for unintended purposes. The actual execution of the expenses must be done appropriately based on the Application Outline, the Niigata University Accounting Handbook, and other relevant documents.

Japan Science and Technology Agency website (the page where the Application Outline is published):

<https://www.jst.go.jp/jisedai/spring/jimu/index.html>

Niigata University website (the page where the Accounting Handbook is published):

<https://www.niigata-u.ac.jp/university/about/compliance/research-funds-2/>

Students supported by this project will receive financial support for living expenses and research expenses until they complete graduate school. However, if a student remains in the university for over three years (four years for four-year programs), the student is no longer eligible for support.

Students accepted as a DC Research Fellow of the Japan Society for the Promotion of Science (JSPS), foreign students funded by the Japanese Government (Monbukagakusho: MEXT) Scholarships, or foreign students funded by scholarships, etc. of the home country are not eligible to receive this grant simultaneously.

If a student's stable income from a job or other means exceeds the amount that adequately covers living expenses (2.4 million yen per year), the student is no longer eligible for the grant.

Students voluntarily taking a leave of absence may lose their eligibility for the grant.

In this case, be sure to consult the Niigata University Administrative Office for Support for Pioneering Research Initiated by the Next Generation beforehand.

I Financial support for living expenses
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1 Students will receive financial support for living expenses of 175,000 yen per month, disbursed every two months. In general, the date of payment is the fourth Friday in the odd months.

2 Students are not paid before the date they gained or after losing eligibility. If any amount is paid, the students must return the non-eligible amount. The amount to be returned is listed in the following table.

Category	Deducted amount
When a student became eligible in the middle of the month	All of the amount is deducted for the month (To be paid from the following month)
When a student loses eligibility from the 1st to the 15th of a month	All of the amount is deducted for the month
When a student loses eligibility from the 16th to the second to last day of a month	No deduction for the month
When a student dies	No deduction for the month

3 There are no restrictions on usage, and unused amounts do not need to be returned. However, the students are expected to use the money appropriately.

## II Research expenses

- 1 To support research activities, the university allocates 200,000 to 400,000 yen per year according to the participating unit as “research expenses” (if the supported period is half a year or less, the amount is generally reduced to half the year’s expenses). (Other allocations of extra research expenses are determined later, based on “Niigata University Next-Generation Project: Research Plan for AY2025,” etc.)

Students are expected to utilize the funds fairly and efficiently, in compliance with “Niigata University Next-Generation Project: Research Plan for AY2025” as much as possible.

The Administrative Office checks the plan for the use of research funds in the Research Plan and notifies the student that the expenses are ready to be executed.

(Usage examples)

Goods: Hard disks, reagents, laboratory animals, books related to research, etc.

Travel: Research meetings, research results presentations, etc.

Others: Submission charges (limitations on spendable articles and journals apply), conference participation fees, etc.

### Non-reimbursable expenses

- Transfer fees and invoice issuing fees on payment ( Fees for items directly necessary for the research of this project, and which can be clearly distinguished from other fees, may be expended in exceptional cases)
- Software licenses paid in more than one fiscal year (as a general rule, make purchases within one fiscal year, like FY2024, for example)
- Qualification and other expenses where the resulting qualification becomes a right of the implementing agency or the researcher  
(The annual academy membership fee can be reimbursed if participating in the academy’s activities is required to carry out the research)
- Self-help books (English conversation books, etc.)
- Liquid nitrogen or other gases which cannot be calculated separately from other research
- Other expenses that do not fit with the purposes and intentions of this project or when the relevance, necessity, or content is unclear (life-related goods not directly relevant to the research, such as a sofa)

- 2 When using the research expenses, **always refer to the Niigata University Accounting Handbook.**  
[https://www.niigata-u.ac.jp/wp-content/uploads/2025/01/k\\_handbook.pdf](https://www.niigata-u.ac.jp/wp-content/uploads/2025/01/k_handbook.pdf)

p1. Summary of the Niigata University Accounting Rules  
p7. Cautions on using the budget  
p12. How to purchase goods  
p14. Notes on the handling of submission and article processing charges  
p16. Using and managing purchased fixed assets (equipment, etc.)  
p21. Notes on using reimbursement payment  
p23. Notes on purchasing software  
p24. Procedure for business trips  
p36. Requesting temporary jobs (such as research assistants) and external instructors

Students planning to purchase PC or software need special attention.

In addition, please note that travel expenses and honorariums require procedures in advance.

### 3 Purchasing goods

Flow	Points to note
Determine goods to purchase and check the remaining budget	The remaining budget can be checked by your academic advisor. Request your academic advisor to check the budget execution status. A purchase that exceeds the remaining budget cannot be made, so please check the remaining budget before purchasing (or ordering).
Purchase (order)	Students cannot order goods. Request your academic advisor to order the goods to be purchased.
Delivery and acceptance	On delivery, be sure to receive an acceptance inspection by the section in charge of accounting. (In some cases, a supplier may apply for an acceptance inspection at the section in charge of accounting before delivering.) <u>On the delivery statement, affix seals (or signatures) of the academic advisor and the student, add the budget item (Next Generation: J25H0001), and submit the delivery statement and invoice to the following section in charge of accounting.</u> ● The section in charge: The same as the academic advisor's document submission target.

\* Sample entry

\* In the margin of the delivery statement

Budget item		Orderer		Acceptance seal
(Name)	(Code)			
Next Generation	100000 • J25H0001	<div>Advisor</div> <div>Student</div>		<div>Staff</div>
* Fill in the budget item. 📌		* Seals of the academic advisor and student. 📌		* Seal of the accounting staff who conducted the acceptance inspection. 📌

**The seals are affixed by the accounting staff.**

\* When using reimbursement payment

The “Budget Manager” of the Reimbursement Invoice is the academic advisor. When the person requesting reimbursement is also the academic advisor, the student must also affix his/her seal or signature on the margin to show the intention, etc.

### 4 Equipment

The ownership of the equipment purchased using this expense will be attributed to Niigata University. The goods whose price is 100,000 yen or more are managed by the university as fixed assets (equipment). In addition, digital products under 100,000 yen and easy to convert to cash (PCs, tablet computers, digital cameras, video cameras) are managed in alignment with fixed assets.

## 5 Business trips

When going on a business trip, there is a procedure that must be followed in advance. Carry out the procedure in one of the following sections in charge.

- Graduate School of Modern Society and Culture: General Affairs Section, General Affairs Division, Institute of Humanities and Social Sciences
- Graduate School of Science and Technology: General Affairs Section, Student Affairs Office, Graduate School of Science and Technology

Book airfare and other transportation after completing the business trip procedure. Even in cases in which the university can reimburse the cancellation cost, such as a natural disaster, tickets purchased before the business trip procedure cannot be reimbursed.

Students may not use (drive) personal vehicles for business trips. Use public transportation.

For overseas trips, please also refer to the following page.

Niigata University website, “About the university’s plans on overseas trips by students and faculty members”

<https://www.niigata-u.ac.jp/information/2022/183054/>

## 6 When requesting a third party for assistance with your research (examples: document organization assistant, experiment assistant)

When requesting assistance, there is a procedure that must be followed in advance to obtain a temporary job approval. Carry out the procedure in one of the following sections in charge.

- Graduate School of Modern Society and Culture: Accounting Section, General Affairs Division, Institute of Humanities and Social Sciences
- Graduate School of Science and Technology: Accounting Office, General Affairs Division, Institute of Science and Technology

Since students cannot be persons requesting temporary jobs, request your academic advisor to carry out the procedure.

\* Academic advisors will always be persons applying for and requesting temporary jobs for the documents related to temporary jobs. The student must also affix his/her name, seal, or signature on the margin to show the intention, etc.

## 7 Please try to execute the research expenses early so the budget execution is completed for the most part by the last day of February 2026. If purchasing goods, it is expected to have the goods delivered by that date.

Purchasing a lot of consumables at the end of a fiscal year may be deemed as “purchases to use up the budget.” Please take care to execute spending in a planned manner so it would not be necessary to purchase a lot at the end of the fiscal year.

If any goods must be purchased in March, note that the goods must be delivered, accepted, and inspected by the last day of March.

The unused amount is subject to be returned.

In general, the university does not accept carrying over the budget to the next fiscal year, but if support for a student continues in the next fiscal year and the following condition applies, a carry-over may be approved.

“When a research plan changed due to an inevitable reason unable to anticipate at the beginning of the year, and the execution of the research expenses must be carried over to the next fiscal year to achieve a research goal”

\* Leftover or accumulation of the budget fund cannot be carried over. In addition, carrying over two fiscal years is not accepted.

The carry-over procedure in case the above conditions apply is explained separately.

- 8 If you have any other concerns about the usage, contact the Administrative Office for Support for Pioneering Research Initiated by the Next Generation (the usage of the research expenses) or the section in charge of accounting of the relevant graduate school (the execution procedures of the research expenses) before or ordering.

[To academic advisors]

- 1 When a student requests to check the execution status of the research expense, use the finance and accounting system “GrowOne Financial Accounting V3” and tell the student.
- 2 The Niigata University accounting rules do not allow students to order goods. Please follow the ordering procedure when your students request that you do so.

In addition to the above, we appreciate your cooperation in using and managing the research expenses appropriately.

### III Others

**Q1: If I’m admitted to this project, do I need to move away from the status of being a dependent of my parent or any other person under duty to support me?**

- A1: Tell your parent or any other person under duty to support you that the amount of financial support for living expenses is handled as miscellaneous income under tax law. For health insurance and family allowances, ask him or her to contact his or her employer for advice.  
Contact your local tax office regarding how the status of being a dependent is handled in income tax.

**Q2: If I’m admitted to this project, how will my social insurance and pension be handled?**

- A2: No employment relationship will exist between you and Niigata University. If necessary, you are supposed to complete the procedures to join social insurance and pension schemes at your municipality office.  
If you need a certificate or the like from us for such procedures, contact the Niigata University Administrative Office for Support for Pioneering Research Initiated by the Next Generation.

**Q3: Is financial support for living expenses subject to income and residential taxes?**

- A3: Because it is handled as miscellaneous income, it is subject to income and residential taxes. You need to file a tax return for this.

**Q4: Is it possible to receive another scholarship or similar grant simultaneously?**

- A4: Grants to cover tuition or scholarship loans from the Japan Student Services Organization (JASSO) can be received simultaneously. However, the other party may be prohibiting receipt of this grant simultaneously. Please check with the relevant institution if you are receiving other grants or scholarships.  
A grant-type scholarship that is enough to cover your living expenses (2.4 million yen per year) cannot be received simultaneously.

Please note if a doctoral student who has received the JASSO First-class scholarship on or after AY2023 is supported by this project within a doctoral program is exempt from the JASSO Scholarship “Exemption from Return for Particularly Outstanding Achievement.”

(Contact)

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