

Revised on May 2, 2016

Chapter 1 General Provisions

Article 1 【Purpose】 The purpose of these Guidelines is to prescribe matters delegated by the Regulations Governing Seoul National University Research Expenses necessary for the management and operation of research expenses.

Article 2 【Scope of Application】 ① As for national research & development projects supported by government agencies or government-funded institutes, the Regulations on the Management, etc., of National Research & Development Projects and regulations and guidelines of the supporting institutions shall apply.

② Except as otherwise prescribed by supporting institutions, these Guidelines shall apply.

Article 3 【Management of Research Expenses】 ① The head of the R&DB Foundation of Seoul National University (hereinafter referred to as the “head of the R&DB Foundation”) shall centrally manage overall matters such as contracts and procurement, execution, etc., relating to researches performed by Seoul National University.

② The head of the R&DB Foundation shall foster the basic environment for principal investigators to devote themselves to research by the central management using the One-Stop Online System (hereinafter referred to as “OSOS”).

③ Research expenses shall be managed by being divided into following categories according to their financial resources:

1. Research expenses supported by government: Expenses supported by a government institution or a government-funded institute in accordance with the Regulations on the Management, etc., of National Research & Development Projects;
2. Service expenses supported by government: Expenses supported by a government institution or government-funded institute in accordance with the Act on Contracts to which the State is a Party;
3. Research expenses supported by the private sector: Research expenses, service expenses, and consultation fees supported by private financial resources such as general enterprises, non-profit corporations, foreign institutes, etc., other than government financial resources;
4. Other expenses: Expenses such as BK21 plus project expenses and government subsidy project expenses, etc., supported in accordance with “governmental business programs.”

Article 4 【Designation and Operation of Research Management Institution】 ① The head of the R&DB Foundation may establish and operate branches of the R&DB Foundation for the efficient and speedy performance of its tasks. The R&DB Foundation and its branches perform the following affairs, and the R&DB Foundation manages all of its branches:

1. Manage and execute research projects and research expenses;
2. Manage the accounting of the R&DB Foundation. Manage the income and expenditure of

research expenses and indirect expenses;

3. Management of research results and research outcome of intellectual property rights, etc.;

4. Other matters necessary for the performance of researches.

② The head of the R&DB Foundation may designate a college (graduate school), research institute, government-aided research center, BK21plus project team, etc., as a sub-Research Management Institution (hereinafter referred to as "Management Institution"), and the Management Institution performs the following affairs:

1. Support management of research projects such as application for a project, change of research plan, reporting of research result, account settlement, etc.;

2. Application for research expenses and reasons for expenses;

3. Other matters, etc., necessary for research performance.

③ The head of the R&DB Foundation, if there is a request from research facilities (research institute) established according to school regulations, or if he/she deems it necessary, may have the college (graduate school) supervising the relevant research facilities (research institute) manage the research project.

④ An institution not designated as a Management Institution cannot manage research projects:

⑤ The head of the R&DB Foundation may designate a Management Institution as a work division contract institution for the smooth performance of the tasks;

⑥ The head of the research Management Institution may establish a contract officer and a work division expenditure officer in the institution's work division according to the type of work.

Chapter 2 Application for Research Project

Article 5 [Supply and Monitoring of Research Information] ① The head of the R&DB Foundation shall inform researchers of research information such as call for research project, contents of established or revised regulations, etc., through an official document, a public announcement, or a bulletin board, etc.

② The head of the R&DB Foundation shall make positive efforts to monitor the difficulties of researchers and solve them. Any request to solve the difficulties shall be settled within five (5) working days.

Article 6 [Preparation of Research Plan] ① Research tasks of any national research & development project in which a faculty member can participate as a researcher shall be prescribed by the Regulations on the Management, etc., of National Research & Development Projects.

② A research plan acts as basic material for the selection and evaluation of research project, and it is utilized as basic material for problem-solving in cases wherein any dispute on the research outcome arises during or after research performance.

③ A principal investigator shall prepare a research plan according to the guidelines of the supporting institution and submit it by the deadline set by the head of the R&DB Foundation.

④ Details of the research plan shall be prepared by being divided into the following items:

1. The research period, organization of participating researchers, participation rate, role allocation, etc., shall be written down in detail;

2. The necessary budget for research expenses shall be appropriated by expense and details,

written down by detailed task, if any, and, as the appropriation standard by item, the Expense Criteria for Calculating Research Expenses for Seoul National University Industry-Academe Cooperation Research shall apply;

3. Indirect expenses shall be prescribed by the standard of the supporting institution. However, where there is no separate standard of the supporting institution, indirect expenses shall be appropriated in accordance with the standard for collecting indirect expenses of the Regulations Governing Seoul National University Research Expenses.

Article 7 【Prior Examination of Research Plan】 ① The head of the research Management Institution shall make a prior examination of a research plan according to the standard of Attached Table 1 Prior Examination of Research Plan Checklist, i.e., whether it complies with the standard determined by a government institution and a supporting institution.

② In cases wherein any amendment of the research plan is required, the head of the R&DB Foundation shall notify the principal investigator thereof and have him/her amend it. The principal investigator shall accept the order and amend, complement, and submit it.

③ The head of the R&DB Foundation shall complete prior examination within one (1) day of the date of receiving the research plan and extend the deadline for handling for the returned material until the next day.

Article 8 【Submission of Research Plan】 The head of the R&DB Foundation shall complete prior examination and complementation of the research plan, and then submit it to the head of the supporting institution within the deadline.

Chapter 3 Agreement and Management of Research Project

Article 9 【Conclusion of Research Agreement】 ① The head of the R&DB Foundation shall notify a principal investigator of the selection result of the research projects by the supporting institution, request that the principal investigator amend the research plan if complementation is required, and submit the research plan to the head of the supporting institution within fifteen (15) days.

② A research project agreement shall be made between the head of the supporting institution and the president or the head of the R&DB Foundation, and a commissioned research agreement shall be made between the head of the R&DB Foundation and the head of the research institution that consigns the research.

Article 10 【Registration of Research Project】 ① The head of the R&DB Foundation shall register the following main contents of the research agreement in OSOS, if concluded; however, if it is deemed more efficient for a Management Institution to register directly in OSOS some contents of the agreement such as items (researcher, working budget, etc.), the head of the R&DB Foundation may entrust such registration work to the Management Institution:

1. Matters concerning project information such as project name, supporting institution, research period, research expenses, research expenses management accounts, etc.;
2. Matters concerning the planned working budget by items of expenses;
3. Matters concerning participating personnel such as personal information on participating researchers, participation rate, participating period, payment terms of personnel expenses, etc.;
4. A unique account number for the project shall be assembled in the sequence of sub-Management

Institution, project agreement year, and contract number (4 digits) and managed separately by project.

② The head of the R&DB Foundation shall manage on OSOS so that the added-up rate of participation in the national research & development project by the affiliated researchers may not exceed 100%.

③ A head researcher shall, in accordance with Subparagraph 4 of Paragraph 1 of Article 10, designate a Management Agency such as college(graduate schools), research institutes, etc., which is to manage the relevant project, and notify the Industry-Academy Cooperation Foundation thereof.

④ A Management Agency shall not be changed during performance of research projects. Provided, That where falling under any of the following cases, this may not apply.

1. The head researcher belongs to another agency.
2. The Management Agency is abolished
3. Other cases where changes are deemed necessary by the Industry-Academy Cooperation Foundation for the performance of research

Article 11 【Change of Research Agreement】 ① As for matters concerning the change of agreement, the guidelines of the supporting institutions shall apply. In cases wherein it is required to change a research agreement on the following grounds, approval by the supporting institution shall be obtained within the research period:

1. Where it is difficult for a principal investigator to perform a research project due to inevitable grounds;
2. Where a principal investigator is dispatched for more than six (6) months to a domestic/foreign institute during the performance of research project;
3. Where the head of the supporting institution notifies that the contents of the agreement are required to be changed;
4. Where important research plans such as the research target, research period, research expenses, and participating enterprise, etc., are intended to be changed.

② As for the change of agreement matters to be decided internally as entrusted by the supporting institution, a principal investigator shall obtain approval of change from the head of the R&DB Foundation by applying for agreement change via OSOS in accordance with the standard of Attached Table 2.

③ In case of changing a participating researcher, the researcher shall be applied for and approved in advance before a new researcher participates in the project.

④ As for the change of agreement matters to be approved by a supporting institution, a request for approval shall be made within six (6) days of the date the application for agreement change has been received; as for a change of agreement matters to be approved by the head of the R&DB Foundation, notification to the principal investigator shall be made within four (4) days of the date the application for agreement change has been received.

Article 12 【Submission of Research Report】 A principal investigator shall submit an interim report, a result report, and various kinds of reports to the head of the R&DB Foundation within the deadline under the agreement via the Management Institution.

Chapter 4 Execution of Research Expenses

Article 13 【Deposit of Research Expenses】 ① Research expenses shall be deposited to the research expenses management account in the name of the R&DB Foundation designated by the R&DB Foundation.

② The research management department of the R&DB Foundation is wholly responsible for the management of the research expenses management account. In addition, the chief manager shall be the head of the research management department, and each person in charge designated by research expenses account shall manage the research expenses management account

③ The research expenses manager of the R&DB Foundation shall register the deposit of research expenses of the relevant project into OSOS after confirming the deposit and immediately notify the principal investigator thereof so that the principal investigator may execute the research expenses.

④ In case of research intending to have a loan of research expenses owing to the delayed deposit of research expenses, an application for loan for delayed research expenses may be made in OSOS within the scope of 50% of the research expenses expected to be deposited. However, only in the case of the research service project for which the provision that the remaining research expenses shall be paid to the principal investigator after the close of research period is expressly stated in the agreement between the R&DB Foundation and the supporting institution or relevant regulations of the supporting institution, may application for loan for delayed research expenses be made within the scope of 100% of the remaining research expenses.

⑤ In cases wherein research expenses are deposited after the borrowing of delayed research expenses is made, the research expenses manager of the R&DB Foundation shall repay the delayed research expenses through OSOS.

⑥ Where research expenses are not deposited on special grounds such as suspension of research, etc., the principal investigator, in principle, shall be wholly responsible for the repayment of research expenses. In cases wherein grounds for the delayed repayment of research expenses occur, the principal investigator shall submit a statement of reasons for delayed repayment and the repayment plan to the head of the R&DB Foundation and obtain approval for the extension of the deadline for repayment.

Article 14 【Use and Management of Research Expenses Card】 ① In order to perform research smoothly and execute research expenses clearly, a research expenses card (including a company credit card) is obtained, in principle. However, in cases wherein it is difficult to apply personnel expenses and research expenses card, account transfer, etc., may be utilized.

② A principal investigator shall prepare a request for research expenses card, have it confirmed by the person in charge of the R&DB Foundation research expenses card, and apply for its issuance to the credit card company.

③ The head of the R&DB Foundation shall prepare and keep a management register of research expenses cards in order to manage the status of the issued research expenses card.

④ The principal investigator is responsible for the use of the research expenses card for purposes other than the intended purpose, incurrence of interest in arrears, accidents occurring from careless management, etc.

⑤ The principal investigator shall prepare a request for payment of the research expenses incurred using the research expenses card with the relevant evidentiary documents attached according to the

standard determined by the supporting institution and request for payment thereof to the Management Institution within two (2) weeks of the date of use via OSOS.

⑥ In cases wherein an un-requested amount of research expenses occurs since requests for payment are not made within the settlement day of card payment, the head of the R&DB Foundation may suspend payment of the research expenses concerning the relevant projects.

⑦ In case of any mistake in the use of the research expenses card, the research expenses manager shall cancel the use thereof through the cancellation procedure on the R&D card system or OSOS.

Chapter 5 Request for Payment of Research Expenses and Payment Thereof

Article 15 【Request for Payment of Research Expenses and Payment Thereof】 ① Research expenses shall, in principle, be executed according to the itemized budget of the working budget in the research expenses card. In cases wherein it is difficult to use a research expenses card, account transfer may be utilized in the use of research expenses; in inevitable circumstances, cash may be used.

② With respect to all research expenses, requests for payment of research expenses and execution thereof shall be made within the research period using OSOS. In order to request for payment of research expenses made during the research period, after the termination of the research, prior consent of the head of the R&DB Foundation shall be obtained.

③ The principal investigator shall request for the payment of used research expenses as follows by registering statements in OSOS and submit evidentiary documents on research expenses to the Management Institution. However, where a branch of the R&DB Foundation has been established, evidentiary documents shall be submitted to the relevant branch:

1. Personnel expenses

(a) The head of the Management Institution shall have the principal investigator submit the data concerning the person to whom personnel expenses are to be paid such as personal information (resident registration number, address, position, and academic title), bank account number, monthly payment, payment time, payment period, etc., register the information in OSOS, and demand the head of the R&DB Foundation to make payment of personnel expenses based on the registered information (personnel expenses shall not be paid to non-participating researchers);

(b) The head of the R&DB Foundation shall, after confirming the working budget and researcher information, etc., make payment to the account of the relevant researcher.

2. As for research equipment and material expenses, when purchasing research products and materials, the guidelines of the supporting institution shall apply. In cases wherein there is no standard determined by the supporting institution, the standard prescribed by Seoul National University's Central Management Guidelines for Research Product and Seoul National University's Criteria for Calculating Industry-Academe Cooperation Research Expenses shall apply.

3. Commissioned research expenses

(a) A commissioned research institute shall request for payment of research expenses, submitting an official document in the name of the institution head with electronic tax invoice sheets attached.

- (b) In cases wherein there is a separate standard prescribed by the consignment contract, the head of the R&DB Foundation shall handle them according to the prescribed standard and shall pay the research expenses within fourteen (14) days of the date the commissioned research institute made a request for payment.
4. Payment of other expenses such as travel expenses, etc., shall be made within the scope of budget appropriated in the working budget. In cases wherein there is no standard determined by the supporting institution, payment shall be made according to the standard prescribed by Seoul National University's Criteria for Calculating Industry-Academe Cooperation Research Expenses.
- ④ When requesting for payment of research expenses, evidentiary documents by item of expense are prescribed by Attached Table 4.

- Article 16 [Expenditure of Research Expenses]** ① The head of the Management Institution shall, when requested by the principal investigator to pay research expenses, examine the present amount of deposited research expenses, the requested amount by expenditure item, the working budget and evidentiary documents on expenditure, etc., and take corrective measures if any defect is found.
- ② The head of the Management Institution shall make a request for payment of research expenses after confirming the appropriateness (budget account, expenditure contents, etc.) of the requested research expenses via OSOS to the head of the R&DB Foundation and keep the original copy of related material separately.
- ③ The head of the R&DB Foundation shall directly transfer the research expenses through OSOS within five (5) working days of the date of receiving the expense report from the head of the Management Institution unless there are special grounds.
- ④ The head of the R&DB Foundation may refuse to pay research expenses according to Attached Table 3. Standard for Controlling the Inappropriate Execution of Research Expenses.

Chapter 6 Closing and Account Settlement of Research

- Article 17 [Account Settlement of Research Expenses]** ① Upon the end of a research project, the principal investigator shall notify the heads of the Management Institution and the R&DB Foundation thereof, and a guide shall be made by the research expenses manager on the account settlement of research expenses.
- ② The head of the R&DB Foundation who is notified of the termination of a research shall make an account settlement of research expenses according to the guidelines of the supporting institution and submit the result to the supporting institution.
- ③ Research expenses shall be settled after examining the following matters:
1. Confirm the budgets of the original project plan and application history report;
 2. Contents of approved changes in the project plan, standard for appropriation, non-participating researcher, whether or not there is any use outside the research period, and research purpose;
 3. Examine expense items corresponding to the principle of using the research expenses card; and
 4. Whether an amount not recognized as research expenses is included.
- ④ In cases wherein inappropriate execution of research expenses occurs in the account settlement, the head of the R&DB Foundation shall notify the principal investigator of the details thereof.
- ⑤ Collaborated commissioned research expenses shall be settled according to the following:

1. The head of the collaborating commissioned research institute shall submit account settlement documents and copies of evidentiary documents to the head of the R&DB Foundation within one (1) month of the close of research period;
2. As for the amount confirmed as inappropriately executed according to the examination of account settlement, the head of the R&DB Foundation shall ask the head of the collaborating commissioned research institute to submit explanatory materials and submit them to the supporting institution.

Article 18 [Accrued Interest] ① In principle, the interest incurred from research expenses shall be incorporated into the indirect expenses of the Office of Research Affairs at SNU and Head of the R&DB Foundation Accounting. In cases wherein the interest incurred from research expenses must be included into the indirect expenses and returned, the amount equivalent to “total research expenses (excluding collaborating commissioned research expenses) × 0.1% (bank interest rate) × 0.5 (extinction quotient) ÷ number of times of depositing” shall be included and used or returned thereafter. However, where the deposited research expenses are less than the originally contracted research expenses, the amount calculated by applying the calculation formula based on the deposited research expenses shall be included and then used or returned. Where there is a calculation formula determined by the supporting institution, this shall not apply.

② In cases wherein the research is interrupted, the amount equivalent to “interest incurred during the period of performing the research [deposited research expenses (excluding collaborating commissioned research expenses) × 0.1% (bank interest rate) × 0.5 (extinction quotient) ÷ number of times of depositing] × (period of performing research ÷ 12 months (365 days)) shall be returned.

Article 19 [Close of Research Project] ① The head of the R&DB Foundation shall give guiding information such as closing date of research period and execution status of research expenses (instruments, equipment, remaining research expenses, etc.) to the principal investigator by OSOS or e-mail, etc., so that the principal investigator may perform account settlement of research expenses within the deadline and submit the research result report.

② The principal investigator shall make a request for payment of research expenses within the research period and, where intending to make a request for payment of research expenses used during the research period after the close of the research period on special grounds such as approval from the supporting institution, etc., shall obtain prior consent from the head of the R&DB Foundation.

③ Unexecuted balance and interest shall be carried forward with the approval of the supporting institution or returned according to the regulations of the supporting institution. In cases wherein there are no regulations of the supporting institution, they shall be incorporated into the indirect expenses of the Office of Research Affairs at SNU and Head of the R&DB Foundation Accounting.

Article 20 [Maintenance, Preparation, and Preservation of Management Record of Research Expenses] ① Evidentiary documents relating to the request and payment of research expenses shall be managed by being attached to OSOS, and their original copies shall be kept at the Management Institution under the responsibility of the head of the Management Institution. However, the head of the Management Institution shall be responsible for the case wherein evidentiary documents attached to OSOS and their original copies do not coincide with each other or evidentiary documents are not attached.

② Evidentiary documents relating to research expenses shall be bound by the supporting institution and by project and item of expenses and preserved for five (5) years from the closing date of the research project. However, where the preservation period and handling period are separately specified by the supporting institution, this shall apply.

Article 21 【Management of Research Expenses Result and Research Outcome】 ① A research product such as research equipment, etc., purchased with research expenses shall be managed on purchase as assets of the R&DB Foundation in accordance with the R&DB Foundation's Accounting Rules of the Ministry of Education, Science, and Technology. However, where there is a request for return from the supporting institution, this shall not apply.

② As for other detailed matters concerning the management of research product, Seoul National University's Guidelines for the Central Management of Research Product shall apply.

Article 22 【Utilization of Research Expenses Result and Research Outcome】 ① The head of the R&DB Foundation makes it a rule to own all the rights such as intellectual property rights, etc., created by the research outcome and shall serve as the principal of the contract concerning the use and transfer of such rights.

② The head of the R&DB Foundation may utilize materials on the research result as material for academic development.

③ In cases wherein there are no separate provisions prescribed by the supporting institution concerning possession, assignment, and use of intellectual property rights, the Regulations Governing Seoul National University's Intellectual Property Rights shall apply.

Article 23 【Research Expense Manager's Financial Guarantee and Responsibility for Compensation and Redemption】 ① The research expense manager in charge of depositing and payment of research expenses shall get appropriate financial insurance, and the insurance premium shall be reflected on the indirect expense budget of the Management Institution.

② The research expense manager is responsible for compensating for damage inflicted upon the performance of research according to the degree thereof, in cases wherein he/she does not completely exercise due care as a good manager.

③ The limit of responsibility between research expense managers shall be judged by the extent of involvement in the management of research expenses.

④ In cases wherein there occurs any request for the redemption of research expenses from the supporting institution on grounds of inappropriate execution of research expenses after account settlement, the principal investigator shall be responsible therefor. However, where the principal investigator is judged not to be liable, an exception may be made.

Article 24 【Miscellaneous】 ① In cases wherein the submission of working budget statement, application for change of working budget, submission of research report, and settling of research expenses, etc., are not separately prescribed by the supporting institution, such matters shall be handled using OSOS according to the standard determined by the R&DB Foundation.

② In cases wherein a domestic or a foreign supporting institution expresses clearly that separate provisions concerning the performance and management of research project such as conflict of interest, etc., shall be prescribed, the head of the R&DB Foundation may separately prescribe those provisions.

ADDENDUM (September 6, 2011.)

These guidelines shall enter into force on the date of their promulgation.

ADDENDA (September 10, 2012.)

Article 1 【Enforcement Date】 These guidelines shall enter into force on the date of their promulgation.

Article 2 【Management of On-Campus Project】 ① In case of various kinds of research projects supported by on-campus financial resources (hereinafter referred to as “on-campus project”), if there is any standard of the department in charge of the project concerning the execution of research expenses, the standard of the department in charge shall apply; if there is no standard of the department in charge, however, these guidelines shall apply.

② An agreement for on-campus project may be concluded between the head of the institute supervising the relevant project and the principal investigator.

③ Where the execution, etc., of research expenses of an on-campus research project is necessary, a Management Institution may be designated as a work division expenditure institution.

Article 3 【Applicability to On-Campus Project】 Until on-campus project management guidelines are established and promulgated, management shall be made in accordance with Article 2 of the ADDENDA. Article 2 of the ADDENDA shall be abolished on the date on-campus project management guidelines are established and promulgated.

Article 4 【Transitional Measures on Projects before 2008】 Research expenses for research projects whose research starting date is before 2008 shall be executed using the research expenses management program of Seoul National University (SIS).

Article 5 【Protection of Personal Information】 The research expense manager shall protect and manage personal information such as researcher’s personal data, etc., according to the Personal Information Protection Act.

ADDENDUM (January 29, 2013)

These Guidelines shall enter into force on the date of their promulgation.

ADDENDA (June 30, 2014)

Article 1 【Enforcement Date】 These Guidelines shall enter into force on the date of their promulgation.

Article 2 【Applicability to the Execution Method of Research Expenses by Item of Expense and Evidentiary Documents List】 The execution method of research expenses by item of expense and evidentiary documents list of <Attached Table 4> shall apply from the first project after these

guidelines enter into force.

Article 3 【Transitional Measures】 Matters enforced before these guidelines are amended are deemed treated according to these guidelines.

ADDENDA (February 29, 2016)

Article 1 【Enforcement Date】 These Guidelines shall enter into force on the date of their promulgation.

[Attached Table 1] Prior Examination of Research Plan Checklist

Items to be Checked		Details to be Checked	Remarks
Examination of General Matters	Support Contents	· Confirm whether or not the field of applied-for project coincides with the field publicly invited	
	Qualification for Application	· Confirm whether or not the principal investigator's rank and position meet the qualification for application	
		· Confirm whether or not the participating researcher infringes the criteria for limiting the number of simultaneously performable research & development project (three books, five joint researches, etc.)	
		· Confirm whether or not the participating researcher is an object of sanctions against participation in a project (Reconfirm it through NTIS.)	
		· Confirm the research institute's announcement for application	
Prior Examination of Research Expenses	Preparation of Budgetary Document	· Confirm whether or not the amounts of each expense in the all-inclusive table and the detailed statement coincide with each other	
	Personnel Expenses	· Confirm whether or not the appropriation of internal/external personnel expenses according to the objects of payment is proper and the same unit price is applied to the same person	
		· Confirm whether or not the rate of participation in the national research & development project exceeds 100% (Ensure that confirmation is made by individual in DB)	
		· Confirm whether or not the appropriation is made within the upper limit of the monthly personnel expenses by position grade	
	Research Allowance	· Confirm whether or not the research allowance is within 20% of the appropriated personnel expenses (including the allowance in kind appropriated as personnel expenses, personnel expenses unpaid, and personnel expenses for students)	
	Commissioned Research & Development Expenses	· Confirm the appropriation standard for commissioned research & development expenses by supporting institution	
	Indirect Expenses	· Confirm whether or not the appropriation has been made according to the Standard for Appropriation of Indirect Expenses of the Seoul National University's Criteria for Calculating Industry-Academy Cooperation Research Expenses	
	Participating Enterprise's Contribution	· Confirm whether or not the contribution (cash, spot goods) by a civil participating enterprise is appropriate in a project having participating enterprise(s)	
Miscellaneous	· Whether or not the amounts of research expenses by item of expense are appropriately allocated according to the guidelines of government and supporting institutions and the execution plan is appropriate		

[Attached Table 2] Procedure to Change the Research Agreement Restriction Standard

- In cases wherein there is no standard determined by a supporting institution, the following procedures and restriction standard shall apply:

Division	Matters to be Approved by the Supporting Institution	Matters to be Approved by the R&DB Foundation	Time and Procedure to Change
Change Management Agency		◦	· Reflect it onto OSOS in advance → apply for change of Management Agency → change the Management Agency
Change Research Institute	◦		· When grounds for change (principal investigator's change of job, etc.) occur, immediately stop the execution of research expenses and make an application for change of agreement and request for approval of the change of research institute to the department in charge of agreement change of the supporting institution.
Change Principal Investigator	◦		· Make an application for the change of agreement and request for approval of the change of principal investigator to the department in charge of agreement change of the supporting institution.
Principal Investigator's Performance of Research Outside the Country	◦		· In case of more than six (6) months of overseas performance of research, make an application for change of agreement and request for approval of research outside the country to the department in charge of agreement change of the supporting institution.
Change Research Period	◦		· Make an application for change of agreement and approval of change of research period to the department in charge of agreement change of the supporting institution.
Change Researcher	◦	◦	<ul style="list-style-type: none"> ※ Some management agencies may change at their own discretion information on the participating researcher. · Reflect it on OSOS in advance (excluding principal investigator, joint researcher) → apply for change of research project → change the researcher · If required for obtaining approval from the supporting institution, apply for change of researcher and approval on the change. ※ Date of completing change: within three (3) working days of the date payment of personnel expenses is made.
Carry Forward Research Expenses	◦		· When intending to include direct expenses of continuing tasks in next year's expenses and use them, approval from supporting institutions is required → reflect it on OSOS
Change Budget (items of expense)	Personnel expenses	◦	· Reflect it on OSOS in advance → apply for change of research project → change of budget/researcher
	Personnel expenses for students	◦	<ul style="list-style-type: none"> · In cases where intending to increase/decrease not less than 5% and the changed amount exceeds 2,000,000 Won, in advance request for an approval of the supporting institution is required · Approval by the supporting institution → reflect it on OSOS → apply for change of research project → change budget
	Research equipment installation expense	◦	<ul style="list-style-type: none"> · Purchase or change thirty million won or more worth of research equipment, installation expense not reflected on the research plan · In cases wherein it is deemed necessary to get approval by making inquiries with the department in charge of the relevant project of the supporting institution, make an application for change of agreement and request for approval on the change of agreement (entrusted to the research institute).
	Other direct expenses		◦

[Attached Table 3] Standard for Controlling the Inappropriate Execution of Research Expenses

Division	Items of Expense	Execution of Inappropriate Execution
Excess increase and establishment	Personnel expenses for students	· Personnel expenses for students are increased/decreased by not less than 5% without obtaining approval from the supporting institution
	Research allowance	· Execution of increased amount that is more than that of the research plan · An amount not appropriated in the research plan is executed in newly established usage
	Commissioned research development expenses	· Amount not originally appropriated is executed in newly established item of expense · Unapproved excessive execution by 20% or more
	Indirect expenses	· (Item of expense whose amount shall not be increased) increased and executed
Non-participating manpower	Direct expenses, research allowance	· Payments of travel expenses, personnel expenses, and incentives are made to manpower who are not participating researchers, not planned from the beginning, or changed afterward
Payment of research activities expense to participating researchers	Research activities expense (expert utilization expense, conference allowance)	· Expert utilization expense or conference allowance paid to participating researchers
Execution for other purpose	All items of expense	· Official trip irrelevant to research, execution of expenses for personal use
Individual expenses	Research activities expense, research project propulsion expense	· Academy registration fee, spending on gifts, and money for weekday lunch all for personal use
Execution outside the period	All items of expense	· Execution outside the period without approval from the supporting institution
Execution at the time of closing stage	Research equipment, installation expense	· Purchase amount for equipment, instruments, and annexed tools and materials whose storage in the warehouse has not yet been completed until two(2) months before the final closing stage
Insufficient or unrecognized evidentiary documents	Direct expenses	· Where there is no evidentiary document, or any document is not recognized as evidentiary document
	Research allowance	· In cases wherein allowance is paid without reasonable criteria for the evaluation of contribution, etc. · In the case of reduction of personnel expenses, research allowance is paid without being decreased in proportion to the reduction rate. · Allowance is paid only to the principal investigator or one participating researcher only (cases wherein only the principal investigator is the researcher are excluded)

[Attached Table 4] How to Execute Research Expenses by Item of Expense and Evidentiary Documents List

Financial documents mean all of the following documents generated according to the execution method:

- Card payment: Credit card sales slip, specification of transaction, estimation sheet, Invoice, etc.
- Account transfer: Electronic tax calculation sheet, specification of transaction, business license, copy of bank book, estimation sheet, invoice, etc.

Account transfer certificate: Substitution of certificate of account transfer by OSOS is acceptable.

When using a research expenses card, if approved by the head of the central administrative institution, issuance of card sales slip is omissible.

Item of Expense	Detailed Items	Sub-detailed Items	How to Execute and Evidentiary Documents List
Direct expense	Personnel expenses	Internal personnel expenses	<ul style="list-style-type: none"> ○ In principle, the account of the researcher himself shall be used. ○ Personnel expenses preparation for payment register (specification) (OSOS) ○ Wage and salary earner: employment contract ○ A student researcher belonging to universities other than SNU: A proof of enrollment(for a national research & development project) ○ Persons not belonging to any entity: participation contract ○ Certificate of acquisition & loss of health insurance entitlement (for a national research & development project only, payment of expenses is made twice, namely, at the time of paying personnel expenses initially and at the time of exact calculation of research & development expense after completion of research project. ○ Certificate of account transfer
		External personnel expenses	
	Personnel expenses for student	Personnel expenses for students	
Direct expenses	Research equipment, material expenses	Research equipment and installation expense/ reagent spending on material/computing system management expenses/manufacturing expenses of trial product, etc.	<ul style="list-style-type: none"> ○ Research equipment and installation expense, reagent spending on material - Principal investigator's discretionary purchase: financial documents*, acceptance report - Central purchase by the R&DB Foundation: financial documents*, acceptance report, central purchase document ○ Computing system management expenses: financial documents* ○ Manufacturing expenses of trial product, etc.: financial documents*, Statement of all required expenses ○ Additional document - Overseas procurement: Import declaration document - In case of twenty million won or more of purchasing, open bidding is performed by the Office of Supply (G2B): Contract document, etc. - In case of facility/construction/maintenance, etc., open bidding is performed by the Management Institution: Internal application for approval (official document) etc. - Private contract: contract document, official document, etc., approved by the R&DB Foundation - NTIS application form (e-Tube application form), approval document, etc., of the Central Equipment Deliberation Committee
	Research activities expense	Travel expenses for overseas official trip	<ul style="list-style-type: none"> ○ Principle of using research expenses card: fare, Hotel expense (expenses reimbursed) ○ Account transfer available: Daily expenses, food expenses, hotel expense (discounted fixed rate), preparation money (visa fee, traveler's insurance) - Mandate for official trip or internal approval documents (official traveler, period, place, purpose, details for calculating travel expenses, detailed schedule) - Financial documents* - List of exchange quotations - Documents that can certify arrival and departure dates (copy of passport, etc.) - Report to return or official trip result report
		Printing, copying, print, slide manufacturing expenses, public utility fee, taxes and charges, etc., which are directly related to the project	<ul style="list-style-type: none"> ○ Financial documents*
		Expert utilization expense	<ul style="list-style-type: none"> ○ Internal approval documents (personal information, etc., of an expert is attached)

Item of Expense	Detailed Items	Sub-detailed Items	How to Execute and Evidentiary Documents List
Research activities expense	Research activities expense		<ul style="list-style-type: none"> ○ Certificate of expert's consultation (including details of consultation) ○ Certificate of account transfer ※ Consultant's receipt (In case the consulting fee is in the form of allowance, it is not directly transferred to the consultant)
		Domestic/Overseas training expense for researchers	<ul style="list-style-type: none"> ○ Internal approval documents ○ Receipt of acceptance of training fee issued by a training institute ○ Diploma ○ Certificate of account transfer
		Collection fee for technology information patent information search expense	<ul style="list-style-type: none"> ○ Internal approval documents ○ Certificate of account transfer ○ Expenses for internal test · analysis: Register of Use based on test · analysis · examination result(a national research & development project) or unit price list of reasonable analysis costs
		Expenses for purchasing books, information materials	<ul style="list-style-type: none"> ○ Financial documents*
		Expenses for holding seminar	<ul style="list-style-type: none"> ○ Internal approval documents (details of events held) or minutes (date and hour, place, participant's dept./name, purpose, contents) ○ Financial documents* ○ Evidentiary documents relating to holding events
		Entry fee for academy/seminar	<ul style="list-style-type: none"> ○ Receipt of registration fee paid to academy ○ Financial documents*
		Technology introduction costs	<ul style="list-style-type: none"> ○ Internal approval documents ○ Financial documents* ○ Introduction of technology contract ○ Report of technical inspection, etc.
		Expense for publicizing thesis	<ul style="list-style-type: none"> ○ Financial documents* ○ Related document wherein the title of the thesis, name of academic journal, publishing country, whether or not registered in SCI, YYMMDD of publication, Volume Number, author name, and beginning and ending pages are expressed
	Research project propulsion expense	Domestic travel expenses	<ul style="list-style-type: none"> ○ Mandate for official trip or internal approval documents (including official traveler, period, place, purpose, details for calculating travel expenses, and detailed schedule) ○ Financial documents* (traffic, lodging, food expenses, etc.) ○ Documents relating to official trip
		Office supply expenses, research environment maintenance expenses (limited to cases wherein appropriation by task is possible)	<ul style="list-style-type: none"> ○ Financial documents*
		Conference expense	<ul style="list-style-type: none"> ○ Internal approval documents or minutes (purpose of conference, date and hour, place, participant, contents) ○ Financial documents*
		Food expense	<ul style="list-style-type: none"> ○ Financial documents* ○ Document certifying overtime
	Research allowance	Research allowance	<ul style="list-style-type: none"> ○ Application for payment of research allowance ○ Evaluation of research allowance
	Commissioned research expenses	Commissioned research & development expense	<ul style="list-style-type: none"> ○ Certificate of account transfer
Indirect expenses	Indirect expenses		<ul style="list-style-type: none"> ○ Indirect expenses expenditure accounting appropriation and OSOS indirect expenses/evidentiary documents list shall apply.
<p>※ In cases wherein documents other than the above are prescribed to be separately necessary by supporting institutions, such evidentiary documents shall be prepared.</p>			