

Revised on May 27, 2016.

Chapter 1 General Provisions

1. Purpose

- (a) The purpose of these Calculation Criteria is to set forth the necessary matters related to Seoul National University's Research Expenses Management Guidelines and detailed criteria for the planning and use of research expenses.

2. Application

- (a) As for a research project supported by a government agency, the Regulations on the Management, etc., of National Research & Development Project and guidelines for account settlement of the supporting institution, if any, shall apply. Where the supporting institution prescribes that the Calculation Criteria by item of expense set forth by the research institute shall apply *mutatis mutandis*, these criteria shall apply.

Chapter 2 Criteria for Calculating Direct Expenses by Item of Expense

1. Personnel Expenses

(a) Internal Personnel Expenses

- 1) The term "internal personnel expenses" refers to the personnel expenses paid to the researcher (professor) who receives wages from and belongs to Seoul National University (hereinafter referred to as "SNU") or persons who are eligible to be paid internal personnel expenses according to the guidelines of the supporting institution.
- 2) The principal investigator performing a national research & development project shall, in preparing his/her research plan, describe expressly the status of participation in other national research & development projects by participating researcher.
- 3) The participation rate in a national research & development project shall be controlled on a monthly basis and appropriated differentially by period considering the close of other national research & development projects during the research period for the relevant year; it shall not exceed 100% for a single month.
- 4) In cases wherein internal personnel expenses are not paid, the participation rate may be

appropriated within the scope of 30% per project for the appropriation of linked items of expense.

5) As for internal personnel expenses for professors belonging to SNU, the amount obtained by multiplying the monthly paid personnel expenses by the participation rate and number of participating months shall be appropriated. However, the monthly paid personnel expenses for the same person shall apply on the same amount.

- Internal personnel expenses = monthly paid personnel expenses × participation rate (%) × number of participation months

6) The monthly payment of internal personnel expenses shall be prescribed by <Attached Table 1>.

(b) External Personnel Expenses

1) The term “external personnel expenses” refers to personnel expenses paid to the researchers and research assistants who do not belong to SNU but participate in the relevant research project as a commissioned member.

2) The rate of participation in a national research & development project shall be controlled on a monthly basis; its expenses appropriation shall be made differentially by period considering the close of other national research & development projects during the research period for the relevant year, and it shall not exceed 100% for a single month.

3) As for personnel expenses for the person among the participating researchers who is recognized as a wage and salary earner, an employment contract shall be concluded as a rule with the head of the Management Institution or the head of the institution where he/she belongs; as for the person who does not belong to any institution, personnel expenses shall be paid after concluding a participation contract with the head of the Management Institution.

4) In cases wherein external personnel expenses are not paid, the participation rate may be appropriated within the scope of 30% per project for the appropriation of linked items of expense.

5) The monthly payment of external personnel expenses shall be prescribed by <Attached Table 1>.

6) As for external personnel expenses, the amount obtained by multiplying the total amount of wage/salary by the participation rate and number of participating months shall be appropriated. However, monthly paid personnel expenses for the same person shall apply on the same amount.

- External personnel expenses = total amount of wage/salary × participation rate (%) × number of participation months

7) As for the division of position grade of external personnel expenses in <Attached Table 1>, the standards in <Attached Table 2> shall apply.

2. Personnel Expenses for Students

(a) The term “personnel expenses for students” refers to personnel expenses paid to student researchers directly participating in the relevant research & development project, and the students herein shall include post-doctoral researchers under Subparagraph 3, Article 2 of the Enforcement Decree of the Basic Research Promotion and Technology Development Support Act.

(b) Personnel expenses for students shall be appropriated based on the defined man-month by relevant research & development project.

※ Total man-months: Required amount based on the amount of work for a month by a single student researcher, according to the period for which a researcher shall be wholly involved in a

project for its performance

<Calculation formula: average expected participation rate by a student researcher in the relevant project for one month multiplied by the period of performing the project>

※ Calculation example of personnel expenses for a student in a doctorate course

- . Estimated required manpower (man-month): 40% (participation rate) X 12 months (period) = 4.8m/m
- . Monthly payment of a researcher in a doctorate course: 2,500,000 won
- . Total amount: 4.8m/m X 2,500,000 won = 12,000,000 won

- (c) The monthly payment of personnel expenses for a student shall be prescribed by <Attached Table 1>.
- (d) Personnel expenses for students shall be returned to the supporting institution when the principal investigator retires and shall be transferred for use to the relevant institution at the time of retirement.
- (e) Other detailed matters shall be prescribed by the announcement of the Ministry of Science, ICT, and Future Planning.
- (f) SNU's Master/Doctorate course students (including research student registrants) who, in the assistance of an academic research performed by SNU's faculty, are in charge of collection of research material, arrangement of data, statistical processing assistance of experimental progress, proofreading of thesis, etc., shall be referred to as Research Assistant hereinafter (hereinafter abbreviated as "RA").
 - 1) RA allowances can be supported from resources such as personnel expenses funds of on-campus tuition fees outside campus tuition fees (BK 21 PLUS project, etc.) and research expenses (government enterprise).
 - 2) In cases wherein RA allowances are paid from the personnel expenses funds of research expenses, a certificate of participation in a research project replaces an RA certificate.
 - 3) In cases wherein participation is made in a research project as RA, personnel expenses shall be paid in principle in accordance with the Payment Classification of <Attached Table 3>. However, cases wherein RAs, as wage and salary earners, are paid personnel expenses from other agencies are excluded.

3. How to Pay Personnel Expenses

- 1) The payment of personnel expenses may be made only to the principal investigator and participating researcher included in the relevant project.
- 2) The head of the Office of Research Affairs at SNU and Head of the R&DB Foundation (hereinafter referred to as "head of the R&DB Foundation") shall transfer personnel expenses between accounts to each private bank account of the principal investigator and participating researchers every seventeenth of the month after deducting the income tax; the deducted income tax shall be returned to the competent tax office and Gu office until the 10th of the next month. However, in case of some projects such as BK21 plus project, etc., payments can be made on another day.
- 3) In cases wherein expenses such as travel expenses, research allowance, etc., are paid instead of

personnel expenses, the relevant personnel shall be included in the participating researchers.

4. Research Equipment, Material Expenses

(a) Instrument, Equipment, and Research Facilities Expense

- 1) The term “instrument, equipment, and research facilities expense” means expenses for the purchasing, installation, and leasing of such instruments, equipment, annexed tools, and materials and computer programs that can be used for a long period of time in direct relation to the research project. In the case of a national research & development project, the necessary expenses for instruments, etc., that can be stored in the warehouse until two (2) months before the close of the final stage shall be appropriated.
- 2) In purchasing personal computers delegated by <Attached Table 2> of the Management, etc., of National Research & Development Projects, the following procedures shall be observed:
 - ① A personal computer shall, in principle, be purchased after having been requested and expressed as an advance plan in the research plan. In cases wherein advance appropriation has not been made, a change of research expenses usage plan shall be requested for and approved by the head of the R&DB Foundation prior to purchasing as a rule.
 - ② In case of changing the research expenses usage plan, a principal investigator shall prepare a “Request Form for Purchasing Personal Computer” in <Annexed Form No. 1> and attach it to OSOS. However, this request shall be made within the scope of 20% of the original budget for research equipment and material expenses.
 - ③ The head of the R&DB Foundation shall review each item of the attached request form. The R&DB Foundation shall inspect, register as an asset, and manage the purchased computer and may perform an inventory inspection, etc., if necessary.
 - ④ A principal investigator shall use the purchased computer within the campus including a laboratory, designate a manager, and have him/her prepare and keep a management register that records the user status and installation location as well as whether or not it is being carried out, etc.
- 3) The term “research facilities expense” means expenses for purchasing, installing, and leasing research equipment and facilities and related incidental expenses including expenses for purchasing reagent cabinet, desk, etc.

(b) Expenses for Purchasing Reagent, Material, and Expenses for Managing the Computing System

- 1) Expenses for purchasing reagent, material are those for purchasing reagent and material for experiments and tests directly related to research projects and shall be appropriated as the amount actually required.
- 2) Computing system management expenses include expenses for purchasing computing system-related materials, computer consumables, and rental fee for computer system as required for the performance of the relevant research project.

(c) Manufacturing Expenses of Test Product, Trial Product, and Experimental Equipment

- 1) These expenses shall be used as manufacturing expenses for test product, trial product, and experimental equipment.
- 2) In case of internal manufacturing, a statement describing the concrete breakdown of all expenses

(required personnel expenses and material expenses, etc.) shall be appended. In case of ordering external manufacturing, an estimate and a tax calculation sheet shall be submitted.

- 3) In the case of internal manufacturing, material expenses and labor expenses shall be accepted. However, labor expenses shall be accepted only for the additionally required manpower.
- 4) In case of asking a participating enterprise to manufacture a test product, etc., only material expenses and labor expenses are accepted, not profit and management expenses, etc.

5. Research Activities Expense

(a) Overseas Travel Expenses

1) General principle

① In cases wherein there is no separate provision prescribed by the supporting institution, the Seoul National University Travel Expenses Regulations (hereinafter referred to as "SNU Travel Expenses Regulations") shall apply; for matters not separately prescribed by the SNU Travel Expenses Regulations and the R&DB Foundation, the Processing Criteria Related to Public Official Travel Expenses (established rule of the Ministry of Security and Public Administration) shall apply.

② In cases wherein approval by the head of the supporting institution is required in order to increase the travel expenses, prior approval shall be obtained before execution.

③ A researcher shall obtain prior approval from the head of the institution where he/she belongs or the head of the Management Institution before the official trip on the official trip application sheet (order) describing the research purpose, period, and destination of the official trip. The official trip shall be within the research period. In the case of a participating researcher, however, the principal investigator may give approval for an official trip.

④ In the case of an overseas official trip, a report to return home (overseas official trip result report) shall be prepared and submitted. In the case of a principal investigator, a report to return home submitted to the head of the college (graduate school) where he/she belongs may replace the report.

⑤ Overseas travel expenses shall be appropriated as research activities expense in the direct expenses, and domestic travel expenses shall be appropriated as research project propulsion expense.

2) Subjects of Payment of Travel Expenses

① Subjects of payment of travel expenses shall be the principal investigator (including joint researcher) and participating researchers who have been included in the original project plan or who participate in the research project through the changing of the project plan.

② As for the position in paying travel expenses to all SNU faculty/staff and researchers, the Payment Classification of Travel Expenses <Attached Table 4> in the SNU Travel Expenses Regulations shall apply; for public officials, the Public Official Travel Expenses Regulations shall apply.

③ In case of a non-full time faculty member not applicable to <Attached Table 4>, <Attached Table 4> may apply according to the position (professor, associate professor, assistant professor) at the time of announcement of appointment. Furthermore, in case of part-time lecturer and industry-academe cooperation key faculty having no separate position, his/her position can be treated

as assistant professor level.

④ Chief researchers and senior researchers appointed by the president are classified respectively as Item (b), Subparagraph 2 and Item (a), Subparagraph 3 of <Attached Table 4>; any position grade that is not classifiable shall be classified as Item (b), Subparagraph 3.

⑤ In cases wherein any person not falling under <Attached Table 4> who is affiliated with an outside organization (enterprise or government-funded institute, etc.) participates in an SNU project, SNU's travel expenses shall apply considering his/her position and job importance.

3) Execution Principle

① In principle, travel expenses shall be paid within a research period. However, in cases wherein there is an express provision in the guidelines of the supporting institution or an approval by the supporting institution, travel expenses may be paid until the date the account settlement report is submitted to the supporting institution for the official trip within the research period only.

② When an official traveler makes payment of his/her fare and hotel expense of the travel expenses, in principle, a research expenses card shall be used; if there is no research expenses card, a company credit card under the Specialized Credit Financial Business Act shall be used. However, this shall not apply to cases wherein there is any specific reason such as delay on the provision of the card.

③ Travel expenses to be paid to an official traveler may not be received by an agent but, in principle, shall be transferred to the official traveler's private bank account.

4) Execution Procedure

① For travel expenses, the official traveler shall submit a request form for official trip and documents relating to official trip to the R&DB Foundation branch or the Management Institution before the official trip.

② As for travel expenses that need to be reimbursed, an official traveler shall make a request by attaching detailed evidentiary documents for research expenses within one (1) week of the arrival date in case of domestic official trip and within two (2) weeks in case of overseas official trip.

5) Calculation of Travel Expenses

① Travel expenses shall be divided into fare, daily expenses, hotel expense, food expenses, relocation expenses, and preparation money; the standards therefor are prescribed by the SNU Travel Expenses Regulations.

② In cases wherein accommodation expenses such as hotel expense and food expenses, etc., are supported from the outside, the amount shall be excluded from the corresponding accommodation expenses. In cases wherein food expenses are partially supported, the amount calculated based on expenses per meal, which is one third of the SNU standard for daily food expenses, may be applied for.

③ In case of overseas official trip, if travel expenses exceed the upper limit of hotel expenses and food expenses for inevitable reasons, such expenses may be additionally paid within the scope of half of the amount actually used. However, document presenting the inevitable reason such as being required to lodge at the hotel designated by the host institution, etc., shall be attached.

(b) Printing, Copying, Print, Slide Manufacturing Expenses, Public Utility Fee, Taxes and Charges, etc.

- 1) Printing, copying, print, slide manufacturing expenses, public utility fee, taxes and charges, etc., which are directly related to the research project shall be used as actually required expenses.
- 2) Public utility fees such as the participating researcher's postage, telephone charges, leased line charges, taxes, etc., which are directly related to the research project shall be executed according to the amount actually used for the purpose of research.
- 3) Fees such as announcement fee, revenue stamp for contracts, expense for publicizing the thesis, guaranty insurance fee, remittance fee, etc., which are directly related to the research project may be used as various kinds of fees.
- 4) As for matters concerning experimental laboratory and safety management facility such as share of expenses for lab waste disposal, etc., SNU's Guidelines for Environmental Safety Office Laboratory Management such as the Seoul National University Environmental Safety Regulations and Guidelines for the Collection and Disposal of Lab Waste, etc., shall apply.

(c) Research & Development Service Fee

- 1) The payment of expenses required for research & development service fees such as test, analysis, examination, clinical test, collection of technical information, and patent information search, etc., which are directly related to the research project, may be made.
- 2) Technology and patent information search fee may be paid as service fees for the searching, analysis, and investigation of technology and patent information directly related to the research project. In cases of commissioning an outside institution to perform such searching, etc., the service fees shall be paid according to the contract unit price with the institution, and a document on the analyzed data and investigated contents certified by the head of the institution shall be attached.

(d) Expert Consultation Expenses, Domestic/Overseas Training Expenses, Expenses for Purchasing Books and Literature, Conference Expenses, Expenses for Holding Seminar, Entry Fees for Academy/Seminar, Manuscript Fees, Interpretation Fees, Stenography Fees, Technology Introduction Costs, etc.

- 1) Domestic/Overseas expert consultation expense, domestic/overseas training expense, expenses for purchasing books and literature, conference expense, expenses for holding seminar, entry fee for academy/seminar, manuscript fee, interpretation fee, stenography fee, and technology introduction costs, etc., shall be appropriated based on <Attached Table 11>, <Attached Table 12>, <Attached Table 13>, and <Attached Table 14>; other expenses shall be appropriated based on actually required expenses.
- 2) In cases wherein extra expenses exceeding the travel expenses already received have been spent owing to the expenses (limited to food and drink expenses) incurred in the course of contacting outside personnel in the visited place with respect to the performance of research project, the excess amount may be paid from the technology information activities expenses.
- 3) As for SNU's internal experts other than participating researchers, appropriation of expert utilization expense is possible. However, in cases wherein there are separate limitation guidelines

in the supporting institution, the guidelines shall apply.

- 4) Expenses for purchasing books, etc., shall be the actual expenses for purchasing books and literature directly related to the performance of research project contained in the research plan. The principal investigator writes down in OSOS literature information (book title, author, number of volumes purchased, and storage place, etc.) and keeps them at the reported place.
- 5) Expenses for holding a seminar are appropriated based on the actually required expenses and limited to cases directly related to a research project.
- 6) Entry fees for academy/seminar shall be limited to the academy/seminar directly related to the research project and paid as entry fee or registration fees. The annual fee and entry fee of an academy that has nothing to do with the relevant project shall be excluded.
- 7) Notwithstanding the payment standards in <Attached Table 11>, <Attached Table 12>, <Attached Table 13>, and <Attached Table 14>, if the subjects of payment are foreigners, disabled persons, and Koreans not belonging to a domestic institute but invited to Korea, up to two times the standard amount can be paid after confirming such fact.
- 8) Where it is recognized that transportation fee and hotel expenses are required to be paid to an expert for him/her to make a long-distance travel to attend a conference, give speech in a seminar, or provide consultation or such schedule ends in the midnight, such transportation fee and hotel expenses can be paid by being added to the allowance considering the fairness with participants from a short distance according to the Seoul National University Travel Expenses Regulations. However, receipts of the relevant actual expenses shall be submitted.
- 9) Travel expenses unit price in order to invite overseas personnel shall be paid according to SNU's position level by referring to the grade by country, or the Guidelines for Operating Budget and Fund of the Ministry of Strategy and Finance shall apply.

(e) Project Management Expenses

- 1) In case wherein there are detailed (unit) projects, project management expenses shall be appropriated based on the expenses required to adjust and manage them.

6. Research Project Propulsion Expense

(a) Domestic Official Trip Travel Expenses and Local Transportation Expenses

- 1) As for these expenses, the principle of calculating research activities expense based on overseas travel expenses shall apply, and the amount payable shall be calculated according to <Attached Table 4>, <Attached Table 5>, <Attached Table 6>, and <Attached Table 10>.
- 2) In case of an official trip in the place of duty (in the same City, District), if the travel time for an official trip is no less than four (4) hours, thirty thousand (30,000) won shall be paid; if less than four (4) hours, twenty thousand (20,000) won shall be paid.

(b) Office Supply Expenses, Expenses for Buying and Maintaining Instruments and Equipment for the Maintenance of Research Environment

- 1) These expenses are intended to buy and maintain instruments and equipment for the maintenance of air conditioning of a laboratory and healthy and clear environment. These expenses may be used for air conditioning instrument (electric fan, air conditioner, warm air circulator, heater, etc.),

air cleaner, window blind, humidifier, stand, sleeper, and water purifier installed according to the contract with the water purifier company and mineral water, desk, chair, cabinet, etc.

(c) Conference Expenses

- 1) Conference expenses shall be appropriated as conference food expense; the standard unit price per head shall be no more than forty thousand (40,000) won.
- 2) The conference rental fee and expert utilization expense shall be calculated into research activities expense.

(d) Food Expenses Relating to the Performance of Research & Development Project

- 1) Food expenses relating to the performance of a project shall be the food expenses for night and extra duty by the participating researchers and generally restricted to the food expenses of popular restaurants within/outside the research institute and appropriated at ten thousand (10,000) won or less per head. However, food expenses for weekday lunch cannot be executed.

7. Research Allowance

(a) Purpose

- 1) Research allowance is compensation payment and incentive bonus appropriated to be paid to the principal investigator and participating researchers related to the performance of the relevant project in order to compensate for their efforts and promote their morale.

(b) Appropriation Standard

- 1) As for a national research & development project, research allowance shall be appropriated within 20% of the personnel expenses (including the allowance in kind appropriated as personnel expenses, personnel expenses unpaid, and personnel expenses for students) and shall not be increased compared with the initial planned amount.
- 2) Subjects of payment of research allowance shall be the principal investigator (including joint researchers) and participating researchers who were included in the original project plan or who participate in the research project through the change of the project plan; it is impossible for one person to receive the total amount of research allowance.
- 3) Research allowance shall be based on the evaluation of contribution to the project in accordance with the relevant form and the details evaluated. However, where there are definite detailed standards of the supporting institution, or standards for payment of research allowance are definitely suggested in the research plan, evaluation of contribution may be waived.
- 4) In case of evaluation according to the suggested contribution items to the project, the principal investigator shall perform the evaluation autonomously in accordance with the following method:

※ **How to evaluate contribution for the payment of research allowance**

<Table 1> Classification of Contribution for Research Allowance

Division	Contents of Evaluation
Performance of research project	Experiment result generated by the performance of research project, contribution to the preparation of the report, operation of project, etc.

Research results	Various research results and achievements generated by the performance of research project (thesis, patent, exhibition, etc.
Presentation of research results	Reward result (domestic and foreign) and presentation at the conference relating to the performance of research project
Others	Other result of performance of research project and support, etc.

2) In cases wherein there is no separate standard for evaluating contribution, payment may be made according to <Table 2>.

※ Multipliers shown in <Table 2> shall not be changed.

<Table 2> Standard for Payment of Research Allowance

Division	Research Allowance	Standard Amount
Principal investigator	Standard amount×5*	Standard amount= $\frac{\text{Research allowance appropriated amount}}{(\text{Number of principal investigators} \times 5) + (\text{Number of joint researchers} \times 3) + (\text{Number of researchers} \times 1)}$
Joint researcher	Standard amount×3*	
(Assistant) researcher	Standard amount×1*	

* Multiplier of standard amount: 5, 3, and 1, which are multiplied by the standard amount example)

If the research allowance appropriated for the relevant project is 7,000,000 won, and the total participating researchers consist of one (1) principal investigator, two (2) joint researchers, and three (3) researchers

$$\text{Standard amount} = \frac{\text{Research allowance appropriated amount (7,000,000 won)}}{(\text{Number of principal investigators (1)} \times 5) + (\text{Number of joint researchers (2)} \times 3) + (\text{Number of researchers (3)} \times 1)}$$

- . Research allowance of participating researcher: 500,000 won × 1 = 500,000 won
- The standard amount used in the calculation is 500,000 won.
- . Research allowance of principal investigator: 500,000 won × 5 = 2,500,000 won
- . Research allowance of joint researcher: 500,000 won × 3 = 1,500,000 won

(c) How to Pay

- 1) Research allowance shall not be paid in lump sum before the start of research; the start time of payment shall be divided as follows according to the project type:
 - In the case of a single-year project: 3 months after the research started (in the case of a multiple-year project, included)
 - In the case of a multiple-year project: 1 month after the research started
 - In the case of a less-than-one-year project: At the time 1/4 of the total research period has elapsed
- 2) When paying research allowance, the head of the R&DB Foundation shall transfer to each private bank account of the receiver after deducting income tax; the deducted income tax shall be returned to the competent tax office and Gu office until the 10th of the next month.
- 3) In order to promote researchers' participation in a research project, grants for the encouragement of research may be paid to participating researchers studying for a degree course. Tuition payment receipt is attached for account settlement.

8. Commissioned Research & Development Expense

- (a) Commissioned research & development expense is part of the research expenses used to commit some service to an outside institution to be carried out and shall be appropriated as personnel expenses, direct expenses, and indirect expenses. This expense may be calculated based on the same standard as that of SNU.
- (b) This expense shall be appropriated according to the guidelines of the supporting institution. In the case of national research & development project, the appropriated amount shall not exceed 40% of direct expenses except the commissioned research & development expense.

9. Participating Enterprise's Contribution

- (a) In cases wherein there is an enterprise participating in a national research & development project, as for the standard based on which the central administrative institution and the participating enterprise shall bear and pay contribution for the research & development expense, Paragraph 3, Article 12 of the Regulations on the Management, etc., of National Research & Development Projects shall apply.

Chapter 3 Appropriation of Indirect Expenses and Scope of Use

1. Standard for Appropriation of Indirect Expenses

- (a) Indirect expenses for a national research & development project shall be appropriated according to the indirect expenses rate as determined by SNU's president based on the Standard for Appropriating Indirect Expenses for National Research & Development Project by Agency published by the Ministry of Future, Creation and Science, and it is made a principle for the head of the Industry-Academy Cooperation Foundation to collect the indirect expenses when the research expenses are deposited.
- (b) Standard for Appropriating Indirect Expenses According to the Type of Research Expenses
 - 1) 29.5% of direct expenses appropriated for a research & development project(excluding personnel expenses unpaid, allowance in kind and Commissioned research & development expense)
 - 2) Service project supported by government: The standard of the supporting institution shall apply. However, in the case of a service project under the Act on Contracts to which the State is a Party, or where there is no standard of the supporting institution, 6% of the amount calculated by adding direct expenses to personnel expenses, except indirect expenses, shall be appropriated.
 - 3) Project supported by private sector: Not less than 15% of the total research expenses shall be appropriated. However, in case of appropriating not less than the standard rate, budget for the excess amount may be allocated and executed by reflecting the request of the principal investigator.
 - 4) Consultation fee supported by private sector: 15% of the total project expenses shall be appropriated as indirect expenses. However, as for the fields of literature, creation, and art, 1% of the total project expenses shall be appropriated.
 - 5) Others: Where there is a separate provision of the supporting institution, indirect expenses shall be appropriated according to the provisions of the supporting institution; where there is no

standard prescribed by the supporting institution, indirect expenses shall be appropriated based on the same standard as that of the research expenses supported by the government.

2. Scope of Use of Indirect Expenses

(a) Support Expenses for Manpower

- 1) Personnel expenses for supporting manpower
- 2) Research & development bonus paid according to efficiency and achievements

(b) Support Expenses for Research

- 1) Common support expenses for agencies
- 2) Operating expenses for project team or research group
- 3) Safety management expenses for a laboratory
- 4) Management expenses for research safety
- 5) Expenses for research ethics activities
- 6) Preparation money for research & development
- 7) Support money for university research activities (applicable only to cases of no appropriation in direct expenses)
- 8) Operating expenses for universities' research-related infrastructure and equipment (applicable only to cases of no appropriation in direct expenses)

(c) Support Expenses for Utilizing Research Output

- 1) Expenses for science & culture activities
 - 2) Application and registration fees, etc., for intellectual property rights
 - 3) Contribution and investment money for technology foundation
- ※ In cases wherein the support expenses for utilizing research output are allocated according to the guideline of the supporting institution as expenses necessary for the application for registration of intellectual property rights directly related to the relevant project, the support expenses shall be separately managed and changed into another item of expense for use.
- ※ In cases wherein there is no provision to return the support expenses for utilizing research output to the supporting institution, the expenses may be used for five (5) years after the close of the project. However, any balance after five (5) years may be used as application and registration fees for the intellectual property rights of other research projects.

3. Interest Income

- (a) Interest accrued while managing and operating research expenses shall be incorporated into indirect expenses of SNU's R&DB Foundation account and managed by the head of the R&DB Foundation. However, where separate guidelines are prescribed by the supporting institution, such guidelines shall apply.

[Attachment]

Criteria for Calculating Industry-Academe Cooperation Research Expenses by Item of Expense

Criteria for Appropriating Personnel Expenses

[Attached Table 1] Criteria for Appropriating Personnel Expenses

(Unit: 1,000 won)

Relevant Position	Upper Limit of Monthly Payment	Remarks
Professor	8,500	
Associate professor	7,100	
Assistant professor	6,300	
Chief researcher	6,450	
Senior researcher	5,250	
Researcher	4,000	
Post-doctoral researcher	4,000	
Doctorate course	2,500	
Master's course	1,800	
Bachelor's course	1,000	

- ※ In cases wherein the standard amount is changed, the R&DB Foundation shall announce it.
- ※ The standard amount above is the amount in cases wherein the participation rate is 100%; actual payment shall be appropriated according to the participation rate.
- ※ The amount of charges of four major insurance policies borne by agencies and benefit appropriation fund are not included.
- ※ As for the personnel expenses for students paid according to unified management, the amount of personnel expenses for students corresponding to the position grade among post-doctoral researcher, doctorate course, Master's course, and Bachelor's course shall be appropriated.
- ※ The upper limit of monthly payment of personnel expenses paid to non-full-time faculty may apply according to the position grade at the time of announcement of appointment (professor, associate professor, assistant professor); in the case of part-time lecturer and industry-academe cooperation key faculty having no separate position grade, they can be treated as assistant professor level.

[Attached Table 2] Division Table for External Personnel Expenses Position Grade

Division	Requirements for acknowledging equivalent career
Chief researcher	<ul style="list-style-type: none"> ◦ A person having a career of seven (7) years or more after obtaining qualification for a doctoral degree or a professional engineer ◦ A person having a career of twelve (12) years or more in the relevant field after obtaining qualification for a Master's degree ◦ A person having a career of fifteen (15) years or more in the relevant field after obtaining qualification for a Bachelor's degree
Senior researcher	<ul style="list-style-type: none"> ◦ A person having a career of five (5) years or more after obtaining qualification for a doctoral degree or a professional engineer ◦ A person having a career of seven (7) years or more in the relevant field after obtaining qualification for a Master's degree ◦ A person having a career of ten (10) years or more in the relevant field after obtaining qualification for a Bachelor's degree
Researcher	<ul style="list-style-type: none"> ◦ A person who has obtained qualification for a doctoral degree or a professional engineer ◦ A person having a career of five (5) years or more in the relevant field after obtaining qualification for a Master's degree ◦ A person having a career of seven (7) years or more in the relevant field after obtaining qualification for a Bachelor's degree
Post-doctoral researcher	◦ Post-doc researcher
Doctorate course	<ul style="list-style-type: none"> ◦ An undergraduate in doctorate course or a person having qualification for a Master's degree ◦ A person having a career of five (5) years or more in the relevant field after obtaining qualification for a Bachelor's degree
Master's course	◦ An undergraduate in Master's course or a person having qualification for a Bachelor's degree
Bachelor's course	◦ An undergraduate in Bachelor's course
<p>※ Even if the requirements above are not met, a person having a career of above requirements may participate in a project according to his/her position grade.</p>	

[Attached Table 3] Division of RA Personnel Expenses Payment

Division	Amount of Personnel Expenses Received (including support money for tuition payment)		Receivers
	Master's course	Doctorate course	
RA 1	Monthly 1,800,000 won or more	Monthly 2,500,000 won or more	- Graduate students, etc., who participate 100% in a national research & development project and additionally participate in an enterprise project, etc.
RA 2	Monthly 1,200,000 won or more but less than 1,800,000 won	Monthly 1,660,000 won or more but less than 2,500,000 won	- Graduate students who participate 100% in a national research & development project - Graduate students, etc., who satisfy the requirements for RA3 and receive personnel expenses by participating in a research project
RA 3	Monthly 600,000 won or more but less than 1,200,000 won	Monthly 830,000 won or more but less than 1,600,000 won	- Participating graduate students who receive BK21PLUS project tuition fees - Graduate students who receive tuition fees for Lecture and Research Support tuition fees (Division of Scholarship & Welfare) - Graduate students, etc., who receive personnel expenses as research expenses by participating in a research project
RA 4	Monthly 100,000 won or more but less than 600,000 won	Monthly 100,000 won or more but less than 800,000 won	- Graduate students, etc., who participate in a national research & development project or an enterprise project, etc., with a low level of participation rate
RA 5	None	None	- Graduate students who participate in a research project, but to whom personnel expenses need not be paid according to the supporting institution

□ Standard for Appropriating Research Activities Expense

[Attached Table 4] Payment Classification of Travel Expenses

Division	Persons falling under the category
1st class	President, chairman of the board
2nd class	(a) Director, auditor, vice president, chairman and vice chairman of the board of trustees, dean of college/graduate school, head of college of liberal studies, head of office/head of bureau, head of office, head of central library, head of basic education
	(b) Professor, associate professor, principal of affiliated school, grades 1 to 2 staff member
3rd class	(a) Assistant professor, assistant principal of affiliated school, teacher of 14th salary class or higher, grades 1 through 5 staff member
	(b) Faculty/Staff not falling under 1 st class, 2 nd class, and Item (a) of 3 rd class

Remarks: Vice chairman of the Development Fund, standing directors, and chief editor of the University Press fall under Item (a) of the 2nd class.

[Attached Table 5] Fare Table

(Unit: won)

Division	Fare					Remarks
	Railway	Ship	Automobile		Airway	
			Owner-drive n car, etc.	Bus		
1st class	Executive car actual expenses	Executive car actual expenses	Gasoline 1 liter per 10 km/actual expenses (overseas)	Actual expenses	First Class actual expenses	If necessary for budget reduction, discounted fare may be paid.
2nd class	Executive car actual expenses	Executive car actual expenses	ditto	Actual expenses	Business Class 4 actual expenses	
3rd class	Actual expenses	Actual expenses	ditto	Actual expenses	Economy Class actual expenses	
Evidentiary receipt	Passenger ticket	Passenger ticket	Passage receipt gas station receipt parking receipt, etc.	Bus passenger ticket	Airway receipt	

Remarks

- As for the gasoline price, the price published on Korea National Oil Corporation's website (www.opinet.co.kr) shall apply.
- In case of using an owner driven-car for an official trip, the fuel expense, toll, and parking fee shall be paid.
- In the case of a severely disabled person, fare and accommodation expenses, etc., may be paid based on actual expenses.
- Where discounting of fare is available, discounted fare shall be paid.

[Attached Table 6] Payment Table of Accommodation Expenses in Domestic Official Trip Travel Expenses

(Unit: won)

Division	Accommodation Expenses		
	Daily Expenses	Hotel Expense	Food Expenses
1st class	50,000	Actual expenses	50,000
2nd class	40,000	Actual expenses (within 120,000)	30,000
3rd class	30,000	Actual expenses (within 80,000)	20,000
Evidentiary receipt	Omissible	Receipt	Omissible

[Attached Table 7] Payment Table of Accommodation Expenses in Overseas Official Trip Travel Expenses

(Unit: USD)

Division	Grade by Country	Daily Expenses	Hotel Expense		Food Expenses
				Discounted Fixed Rate	
1st class	A	70	Actual expenses (within 500)	400	200
	B	70	Actual expenses (within 450)	360	150
	C	70	Actual expenses (within 250)	200	120
	D	70	Actual expenses (within 200)	160	100
Person falling under Item (a) of 2nd class	A	60	Actual expenses (within 300)	240	160
	B	60	Actual expenses (within 240)	192	120
	C	60	Actual expenses (within 180)	144	90
	D	60	Actual expenses (within 130)	104	80
Person falling under Item (b) of 2nd class	A	50	Actual expenses (within 230)	184	140
	B	50	Actual expenses (within 190)	152	100
	C	50	Actual expenses (within 150)	120	80
	D	50	Actual expenses (within 110)	88	70
Person falling under Item (a) of 3rd class	A	40	Actual expenses (within 200)	160	110
	B	40	Actual expenses (within 170)	136	90
	C	40	Actual expenses (within 120)	96	70
	D	40	Actual expenses (within 100)	80	60
Person falling under Item (b) of 3rd class	A	40	Actual expenses (within 160)	128	90
	B	40	Actual expenses (within 140)	112	70
	C	40	Actual expenses (within 100)	80	60
	D	40	Actual expenses (within 90)	72	50

Remarks

- To the faculty/staff members who save on air freight charges by frequently using flyer miles (evidentiary documents attached), 50 % of daily expenses may be additionally paid within the scope of saved air freight charges.
- Hotel expenses, notwithstanding the upper limit amount of actual expenses, may be paid in the 80 % fixed rate of upper-limit actual expenses (hereinafter referred to as "discounted fixed rate"); in this case account settlement is not performed.
- In cases wherein the exchange rate of the relevant country rises suddenly, the hotel expenses and food expenses may be posted afterward, and the difference may be paid.
- As for the USD exchange rate, the transaction standard exchange rate of the Foreign Exchange bank shall apply. In cases wherein travel expenses are paid in advance, they are paid based on the exchange rate on the request date.
In cases wherein payment is inevitably made post hoc, the exchange rate of the previous day of the official trip's start day shall apply. The conversion unit shall be raised to one (1) won unit, and

the final amount shall be calculated in ten (10) won unit.

[Attached Table 8] Grade by Country Division Table

Grade by Country	Asia Oceania	South and North America	Europe	Middle East, Africa
A	Japan, Hong Kong, Australia, New Zealand, Singapore	USA, Canada	UK, France, Russia, Norway, Denmark, Sweden, Switzerland, Finland, Ireland, Netherlands, Germany, Luxemburg, Belgium,	N/A
B	Taiwan, China, Uzbekistan, India, Kazakhstan, Papua New Guinea, ROK	Mexico, Brazil, Seychelles, Saint Lucia, Saint Kitts-Nevis, Argentina, Haiti, Jamaica	Greece, Spain, Iceland, Austria, Ukraine, Italy, Portugal, Hungary	Gabon, South Africa, Libya, Sudan, South Sudan, UAE, Oman, Uganda, Israel, Egypt, Qatar, Ivory Coast, the Congo, Kuwait
C	Marshall Islands, Malaysia, Bangladesh, Vietnam, Brunei, Azerbaijan, Indonesia, Kyrgyz Republic, Thailand, Turkey, Pakistan, the Philippines	Guyana, Nicaragua, Dominican Republic, Barbados, Venezuela, Belize, St. Vincent and the Grenadines, Antigua and Barbuda, Uruguay, Chile, Costa Rica, Trinidad de Tobago, Panama	Romania, Lithuania, Bulgaria, Serbia, Montenegro, Slovenia, Macedonia, Czech, Poland	Ghana, Nigeria, Niger, Liberia, Morocco, Mauritius, Mozambique, Bahrain, Botswana, Burkina Faso, Saudi Arabia, Sao Tome Principe, Senegal, Swaziland, Sierra Leone, Ethiopia, Jordan, Central African Republic, Cameroon, Kenya, Tanzania
D	Nepal, Laos, Micronesia, Mongolia, Myanmar, Sri Lanka, Cambodia, Fiji Islands	Guatemala, Bolivia, Surinam, Ecuador, El Salvador, Colombia, Paraguay, Peru	Moldova, Bosnia and Herzegovina, Albania, Estonia, Croatia	Gambia, Guinea-Bissau, Guinea, Namibia, Lebanon, Lesotho, Rwanda, Madagascar, Malawi, Mali, Mauritania, Somalia, Algeria, Yemen, Iraq, Iran, Zambia, Zimbabwe, Tunisia
Remarks 1. As for the countries and cities that are not shown in the division table, the grade of country in Attachment 7 above whose capital is nearest to the trip's destination shall apply.				

[Attached Table 9] Payment Table of Preparation Money for Overseas Official Trip

Division	Preparation money		
	If the travel period is less than fifteen (15) days	If the travel period is no less than fifteen (15) days but less than thirty (30) days	If the travel period is no less than thirty (30) days
1st class	Actual expenses (within 300,000 won)	Actual expenses (within 500,000 won)	Actual expenses (within 1,000,000 won)
2nd class	Actual expenses (within 200,000 won)	Actual expenses (within 300,000 won)	Actual expenses (within 500,000 won)
3rd class	Actual expenses (within 150,000 won)	Actual expenses (within 250,000 won)	Actual expenses (within 300,000 won)

[Attached Table 10] Reduction of Daily Expenses if Staying at the Same Place for a Long Time

Division	Excess period (days)	Reduction rate compared to the fixed amount	Remarks
Until 15 days from the next day of arrival date	Fixed amount paid		In cases wherein making an official trip to another place temporarily during a long stay at a place, the period of temporary trip shall not be included in the calculation.
Exceeding 15 days from the next day of arrival date	From the 16th day to the 30th day (15 days)	10 %	
Exceeding 30 days from the next day of arrival date	From the 31st day to the 60th day (30 days)	20 %	
Exceeding 30 days from the next day of arrival date	61 days and more	30 %	

[Attached Table 11] Fixed rate of Conference allowance, Manuscript fee, Lecture fee, and Consultation fee

(Unit: won)

Division	Conference allowance (1 time/within 3 hours)	Manuscript fee (per 1 A4 sheet)	Seminar lecture fee (per one time)	Consultation fee, etc. (per hour)
Principal investigator (full-time faculty member or higher)	200,000 or less	50,000 or less	800,000 or less	150,000 or less
Researcher (chief researcher or lower)	200,000 or less	50,000 or less	600,000 or less	100,000 or less

※ As for the conference allowance, if the conference exceeds three (3) hours, up to three hundred (300,000) won may be paid.

※ In case of any person affiliated to an outside organization (enterprise or government-funded institute, etc.), the above fee, etc., shall apply considering his/her position and job importance.

[Attached Table 12] Fixed Amount Table for Translation Fee

(Unit: won)

	Foreign language → Korean	Korean → Foreign language	Remarks
Translation fee	30,000 or less	50,000 or less	<ul style="list-style-type: none"> - The translation fee shall be calculated based on the translation output. - The indicated translation fee on the left is the unit price based on 800 characters inclusive of blanks in case of Korean, Japanese, and Chinese languages and is the unit price based on 230 characters in case of other foreign languages. - In case of translation from a foreign language to another foreign language, the unit price shall be appropriated as not more than the amount calculated by adding the unit price of translation from the larger portion of a foreign language to Korean to the unit price of translation from Korean to another foreign language.

※As for other special languages except English, Japanese, Chinese, French, Deutsche, Spanish, and Russian languages, separate standards may apply.

[Attached Table 13] Fixed Amount Table for Interpretation Fee

(Unit: won)

Division of Interpretation	Division of Language	3 hours	6 hours	Hours Outside the Regulations
Consecutive Interpreting	English	300,000	600,000	100,000 per hour
	Japanese	300,000	600,000	100,000 per hour
	German, Chinese, etc.	300,000	600,000	100,000 per hour
Simultaneous Interpreting	English	500,000	700,000	100,000 per hour
	Japanese	500,000	600,000	100,000 per hour
	German, Chinese, etc.	500,000	600,000	100,000 per hour

[Attached Table 14] Fixed Amount Table for Stenography Fee

(Unit: won)

Division	Unit Price (won)	Remarks
Stenography only	300,000 per hour	Based on 1st class stenographer
Recording and reproduction	350,000 per hour	
Professional field	350,000 per hour	
Foreign language	400,000 per hour	
Key point	200,000 per hour	

□ Reference

[Attached Table 15] Standard for Improper Execution of National Research & Development Project

Division	Standard for Improper Execution	
Common Standard for Improper Execution by item of expense	<p>① Amount executed before the agreement period or after the termination of the agreement period - Direct expenses -- whose causative act was done during the performance period and whose execution has been completed until the report of usage results -- shall be excluded from improper execution. (However, purchase expenses of instrument and equipment in the research equipment and material expenses are excluded.) - Report printing expense, research allowance, account settlement fee, and public utility fee, etc., which are executed after the termination of the performance period are excluded from improper execution.</p> <p>② Amount reported to the head of the relevant central administrative institution as improperly executed, based on the standard for appropriating research expenses by item of expense</p> <p>③ Executed amount that has no relation with the performance of the research & development project or whose evidentiary documents are insufficient</p> <p>④ Amount that has not been executed using a research expenses card (or a card registered on the research expenses management system) or through account transfer * Note, however, that cases wherein cash use is approved according to Paragraph 1, Article 12 are excluded.</p> <p>⑤ Amount executed without obtaining approval or used in excess of the approved scope of use, and amount appropriated in the research plan but not actually paid</p> <p>⑥ Direct expenses executed without the proposal by the principal investigator (however, personnel expenses are excluded) and amount paid to researchers who have not participated in the research & development project</p> <p>⑦ Amount of interest accrued during the research period and used for purposes other than those approved by the head of the central administrative institution - However, cases wherein such interest has been reinvested in research & development or used so as to strengthen capability in the field of managing research outcome shall be exempted.</p> <p>⑧ Any improperly executed amount in cases wherein actual goods contribution is improperly appropriated or executed</p> <p>⑨ Any included amount in cases wherein custom tariff or value-added tax receivable as a refund has been included in the executed amount</p>	
Personnel expenses	Common	<p>① Where actual goods or personnel expenses appropriated as account payable are paid in cash</p> <p>② A participating researcher is changed without grounds to a new participating researcher; in this case, the amount paid to the new participating researcher</p> <p>③ Amount that has not been transferred to the individual account of a participating researcher</p> <p>④ In cases wherein payment has been made exceeding 100% of the individual annual salary, such excess amount</p>
	Internal personnel expenses	⑤ Amount that has been appropriated exceeding the individual participation rate of 130% (government-funded institute, specific research institution)
	External personnel expenses	<p>⑥ Some part of the personnel expenses for participating researchers, which are jointly managed by researchers</p> <p>⑦ Amount that has been paid in excess of the payment standard for external personnel expenses of the research performance institution</p> <p>⑧ In the case of researchers belonging to other agencies, amount that has been appropriated and executed without approval of the original institution where he/she belongs or transferred to a private account without going through the personnel expenses payment department of the original institution</p>
Personnel expense for students	<p>① In cases wherein personnel expenses for students are collected and jointly managed by researchers, the total amount of personnel expenses for students under the control of the principal investigator</p> <p>② Amount of personnel expenses for students that has been executed in excess of the unit price of payment</p> <p>③ Amount that has been executed in excess of 100% of the monthly participation rate</p> <p>④ A student researcher is changed without grounds to a new student researcher; in this case, the amount paid to the new student researcher</p> <p>⑤ In an institution wherein personnel expenses for students' integrated management system are not put into operation, the amount of personnel expenses paid to student researchers not participating in the project</p> <p>⑥ Where, in the personnel expenses for students' integrated management system, the personnel expenses for students have been increased/decreased by more than 5% and executed without the approval of the head of the specialized institution, such executed amount</p>	
Research equipment material expenses	Expenses for purchasing, installing, and leasing instruments and equipment (excluding personal computers that are not related to the performance of the relevant	<p>① Material and equipment and facility maintenance expenses commonly used by agencies, common expenses for constructing a research environment</p> <p>② Rent on internally owned equipment, facility, and space not reflected on the research & development plan</p> <p>③ Maintenance expenses for business machine, facility, and expenses</p>

	<p>research & development project) such as those that can be purchased and used for the research until two (2) months before the close of the final stage of the relevant research & development project and research facilities, and incidental expenses such as operation expense, etc. (in the case of a project having the intention of creating infrastructure for research, including costs for construction, purchase and renovation of the site, etc.)</p>	<p>to purchase general-purpose equipment (including OA instrument and peripherals such as PC, printer, copy machine, etc.), which are not reflected on the research & development plan</p> <p>④ Purchasing expenses for instruments, equipment, and annexed tools and materials that have not been stored in the warehouse until two (2) months before the close of the final stage</p> <p>⑤ Research equipment whose price is not less than 30,000,000 won or which can be jointly used even though its price is less than 30,000,000 won at the time of reporting the usage of project expenses; the certificate of registration of national research facilities equipment information is not attached to the report</p> <p>⑥ Equipment that has been purchased without the approval of the research & development project evaluation team and whose price is not less than 30,000,000 won but less than 100,000,000 won and equipment purchased without the approval of the research equipment budget council (research equipment introduction evaluation team) and whose price is not less than 100,000,000 won</p> <p>⑦ Research equipment that has not been appropriated in a research & development plan and whose price is not less than 30,000,000 won (including VAT), amount of research facilities expense executed without prior approval from the professional institution.</p> <p>⑧ Amount transacted between performing agencies such as the supervising research institute, collaborating research institute, joint research institute, commissioned research institute, etc. (However, cases recognized by the professional institution as justifiable grounds such as sole distributor, etc., shall be exempted.)</p> <p>⑨ In the case of purchasing expenses for research materials and equipment and research facilities appropriated in actual goods, if the amount is calculated based on the acquisition price rather than on the book value of the performing institution, such difference</p> <p>⑩ Where the liquidated damages received from the seller owing to delayed delivery, etc., are not excluded from the executed research expenses</p>
	<p>Reagent spending on material/computing system management expenses</p>	<p>① Reagent spending on material purchased between performing agencies such as supervising research institute, collaborating research institute, joint research institute, commissioned research institute, etc. (However cases recognized by the professional institution as justifiable grounds such as sole distributor, etc., shall be exempted.)</p> <p>② Computing system management expenses and general-purpose S/W, computer drive program, office work S/W, virus vaccine, etc., all of which are not reflected on the research & development plan</p>
	<p>Manufacturing expenses of test product, trial product, test equipment</p>	<p>① Manufacturing expenses for trial product manufactured between performing agencies such as supervising research institute, collaborating research institute, joint research institute, commissioned research institute, etc. (However, cases recognized by the professional institution as justifiable grounds such as sole distributor, possession of unrivalled manufacturing technology, etc., shall be exempted.)</p>
<p>Research activities expense</p>	<p>Overseas official trip travel expenses</p>	<p>① Amount paid by establishing separate travel expenses regulations for the performance of national research & development project besides the travel expenses regulations of the performing institution</p> <p>② Where the transaction standard exchange rate of the Foreign Exchange bank is not applied, the difference</p> <p>③ In case of paying travel expenses based on actual expenses, amount used in excess of the official trip period or outside the staying region</p> <p>④ Overseas travel expenses whose official trip result report has not been submitted</p> <p>⑤ Where hotel expense and food expenses, etc., have been paid by the relevant institution, such amount paid</p>
	<p>Printing, copying, print, slide manufacturing expenses, public utility fee, taxes and charges, etc., directly related to the project</p>	<p>① Personal or organizational nature of operating expenses such as newspaper subscription fee, business card production expenses, car washing expense, vehicle maintenance and insurance premium, clothing expenses, refueling expense, traffic citation fine, penalty fee, etc. (However, vehicle maintenance, insurance premium, and refueling expense for an experimental car directly related to the performance of the project are accepted.)</p> <p>② Electric charges, water charges, gas charges, mobile phone charges, etc. which are not reflected on the research & development plan</p> <p>③ Organization operating official expenditure, supporting donation, garland purchasing expense, etc.</p>
	<p>R & D service fees for the searching, analysis, and investigation of technology and patent information</p>	<p>① R & D service fees mutually commissioned between performing agencies such as supervising research institute, collaborating research institute, joint research institute, and commissioned research institute, etc. (However, cases recognized by the professional institution as justifiable</p>

		grounds such as sole distributor, etc., shall be exempted.)
	Expert utilization expense, domestic/overseas training expense, expenses for purchasing books and literature, conference expense, expenses for holding a seminar, entry fee for academy/seminar, manuscript fee, interpretation fee, stenography fee, technology introduction costs, etc.	<p>① Training expense to develop staff members' capability (language, certificate of qualification), which has nothing to do with the relevant project</p> <p>② Amount of refundable educational expenses from the training expense for the employment insurance refundable educational course according to the Workers Vocational Skills Development Act and Employment Insurance Act (including the amount that is refundable but whose refund has not been requested due to the circumstances of the performing institution)</p> <p>③ Degree course through a university, guiding fee for Master/doctorate course dissertation paper, etc.</p> <p>④ Books other than the professional books necessary for the performance of the project or book purchasing receipt without shopping list</p> <p>⑤ Entry fee in conference/seminar that has no relation with the relevant research project</p> <p>⑥ Personal or organizational usage nature of expenses among the academy-related expenses (lifetime academy membership fee, annual fee for an academy that has no relation with the relevant project or held after the close of the final stage of research)</p> <p>⑦ Purchase expenses for gift (souvenir) (Projects intended to hold a big event for the public and return present for a question investigation are exempted.)</p> <p>⑧ Purchase expense of academic electronic information (Web DB, e-Journal) and expense for publicizing thesis, etc., which have not been reflected on the research plan</p>
Research project propulsion expense	Participating researcher's domestic official trip travel expenses and local transportation expenses	<p>① Where public official travel expenses are not applied to a public official, amount corresponding to the difference</p> <p>② In case of paying travel expenses based on actual expenses, if suggested by evidentiary documents on the insufficiency of the requested amount, the insufficient amount</p> <p>③ In case food expense is included in the official trip expenses, if food expense for conference expense is used, the used food expense</p>
	Office supply expenses, expenses for buying and maintaining instruments and equipment for the maintenance of research environment	① Purchase and maintenance expenses for the instrument furnishings that have not been concretely reflected on the research & development plan
	Conference expense (conference expense and expert utilization expense in the research activities expense excluded)	<p>① Amount executed without internal approval documents or minutes (purpose of conference, date and hour, place, participant, contents, etc., shall be included)</p> <p>② Conference expense wherein entertainment expenses such as alcoholic liquor, etc., are included</p> <p>③ Amount executed for the meeting between the internal staff (including internal participating researcher) in a single institution without outside agencies' participation</p>
	Food Expenses relating to the performance of research & development project	<p>① Amount executed as weekday lunch food expense</p> <p>② Amount executed as simple food expense that cannot identify the details of the participating researcher's overtime work</p> <p>③ Night duty food expense duplicated with the period during which official trip expenses (including food expense) was paid</p> <p>④ Food expense wherein entertainment expenses such as alcoholic liquor, etc., are included</p>
Research allowance	Research allowance	<p>① Amount used in excess of the amount in the research & development plan (Even if personnel expenses are increased more than the amount in the research & development plan, research allowance shall not be increased more than the amount of research allowance in the research plan.*)</p> <p>② Amount paid without reasonable standard such as evaluation of contributions</p> <p>③ Amount that the principal investigator or a participating researcher solely received (excluding the case wherein only the principal investigator is the researcher)</p> <p>④ Where personnel expenses are decreased less than the amount in the research & development plan, if the research allowance is not decreased proportionally and paid, such paid amount</p> <p>⑤ Amount of research allowance consolidated with wage and paid</p>
Indirect expenses	Indirect expenses	<p>① Amount increased compared with the amount in the research & development plan and used*</p> <p>② In cases wherein a profit-making institution absorbs the indirect expenses in lump sum and spends them, such spent amount</p> <p>③ Amount executed by a profit-making institution as an item not appropriated in the original plan</p>

Request Form for Purchasing Personal Computer

Project Number		Principal Investigator		
Item to be purchased				
Before Changing		After Changing		
Table for Prior Examination			Checkbox	
General Matters	· Is the unit price lower than 30,000,00 won (including VAT) (including appurtenances and consumables)		Yes	No
	· Could this computer be supplied to be fully used two (2) months before the final closing stage (based on the date of storage in the warehouse)?		Yes	No
	· Does this computer have the specification for the required function? (Whether over-appropriated or not)		Yes	No
Direct Relationship with Research Project	· Is this computer to be installed in the supervising research institute and used independently for this project? (whether this is a private/personal item or not)		Yes	No
	· (Computer for research) Is this computer to be attached to the research equipment, etc., for this project and used for research performance such as data analysis and storage?		Yes	No
	(Computer for office work) Is this computer to be used for office work such as search and document work, etc.?		Yes	No
Others	Applicable only if checking "Yes" (computer for office work)	Have you made this request within the scope of 20% of the original budget for research equipment and material expenses?	Yes	No
		Is this computer to be registered and managed as an asset of OSOS?	Yes	No
		Is a management ledger to be prepared and kept in order to manage the user status and carrying-out for this computer?	Yes	No
Detailed Matters	(Describe the grounds for changing)			
<p>I certify that all matters stated above are true and correct.</p> <p style="text-align: right;">2000YY O MM ODD</p> <p style="text-align: right;">Head researcher: (Seal)</p> <p>To the Head of Office of Research Affairs at SNU and Head of the R&DB Foundation</p>				