

Chapter Accounting Manual:

FY 2015 Edition

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Revised:Nov.2014 **Yellow highlight** indicates the updated parts from the previous Manual.

I. Introduction

This manual aims to ensure compliance with accounting practices appropriate for APU Alumni Association activities. The APU Alumni Association is able to pursue its activities thanks to the membership fees paid by its members. It is essential that the finances of activities held by the APU Alumni Association are accounted for according to the standards outlined in this manual, in a manner that satisfies the expectations of association members.

II. List of Procedures from Budget Application to Settling of Accounts

Submitting a Budget Application

Each Chapter must submit an annual budget plan for the upcoming fiscal year in order to apply for subsidies from APU Alumni Association.

1. Method of submission: e-mail
2. Submission period: Before the end of January
3. Submit to: Secretariat of the APU Alumni Association
4. Creation of the draft of budget : Treasurer
5. Approval of the budget proposal: Approval granted by the Board Team
6. Form 1: Budget/Discretionary Funding Request Application
*All Forms are available at Alumni Association's Website (Under [Executive Board accounting Manual])

Applying for financial subsidy for events

Chapters can apply for financial support as per procedure below.

In principle, chapters are requested to settle all the payments first before sending all the receipts and necessary documents to request endorsement to the Secretariat.

Necessary documents

1. Event Plan with subsidy request(should be submitted **2-4 months in advance** before the event)
2. List of Participants(Estimation))
*Confirm with attendees at earliest possible before the event to avoid overestimation or cancellation. The actual attendance list should be provided post the event.
3. Treasurer and Bank Account Registration Form

- * All Forms are available at Alumni Association's Website (Under [Executive Board accounting Manual] Form 1, 4,9 or 10)
<http://www.alumni.apu.ac.jp/en/resources/setting/document/>
- 4. Method of submission: Email to Secretariat apualumni@apu.ac.jp
- * Subsidy Applications exceeding 100,000yen requires approval from the Board. This process takes approx. two weeks.

Requesting an endorsement

You must make a request for endorsement **within one month** after the event.

Necessary documents

1. Event Report (with photos preferred)
 2. List of Participants
 3. Accounting Report
 4. Receipts (Refer to the REFERENCE below)
- * All Forms are available at Alumni Association's Website (Under [Executive Board accounting Manual] Form 2,3,4,8)
<http://www.alumni.apu.ac.jp/en/resources/setting/document/>
 - * The cost for sending the above documents can be subsidized by sending the photo data of the receipt by email.

Bank Transfer

Due to change in APU's payment system in 2013, it is now impossible to make an immediate payment.

(For domestic transfer)

| | | | |
|----------------------------------|------------------|------------------|------------------|
| Closing dates | 10 th | 20 th | 30 th |
| Correspondent bank transfer date | 20 th | 30 th | 10 th |

E.g.) If you complete the application process by the 10th, the bank transfer will be completed by 20th of that month.

(For overseas transfer)

* It will take approx. two weeks after all the necessary documents (such as receipts) are completely ready for OVERSEAS transfers.

- * The recipient will be notified by the Secretariat once the transaction is complete.

Please check your bank account.

Example of expense categories

- Travel expenses: Travel expenses necessary for APU Alumni Association activities
- Lodging expenses: Lodging expenses necessary for APU Alumni Association activities
- Transport expenses: Transport expenses necessary for APU Alumni Association activities
- Facility rental: Expenses incurred during the use of a facility (e.g. The cost of using a facility for an event)
- Guest speaker expenses: Instructor honorarium, lodging or travel expenses
- Consumable supplies: Pens, paper, gifts or prizes
- Printing expenses: Printing costs for posters, etc.
- Postage: The cost of postage for event advertising, etc.
- Miscellaneous: Bank fees
- Public relations and meeting expenses: Visitor gifts, honorariums, hospitality supplies

Cautions

1. Personal activities which are not official chapter business are not legitimate budget expenditures.
2. Purchases that will become the personal possessions of individuals are not legitimate budget expenditures.
3. In principle, food and drink are not legitimate budget expenditures. However an exception may be made for spending funds on food and drink in the following cases;
 - a. Lunches for board members, chapter members attending meetings deemed necessary for the operation of the APU Alumni Association are legitimate budget expenditures.
 - b. Simple meals necessary for participants to hold an event which the participants are mainly not alumni members and its nature suits the principle of the Alumni Association such as educational events and charity events can be approved.
 - c. Beverages and snacks provided to instructors and participants at speeches and study sessions are legitimate budget expenditures
 - d. Food and beverages not exceeding 5,000yen per attending alumni, only once a year, for the Annual Chapter General Assembly are legitimate budget expenses only if not choosing Chapter Support Fund. (Note: this

clause will be reviewed every year)

- e. Attendance of activities should be tracked by organizers. Compensation for costs incurred on behalf of attendees who were absent at an event are conditional and will only be reviewed for approval upon request.
4. When budgeting for merchandise to be given to participants, the basic amount is 500 yen per head, with a maximum limit of 30,000 yen per project. In the case of chapters outside Japan, please be sure to confirm the exchange rates with the Secretariat in advance as well as the maximum cost for the merchandise in the local currency.

 5. For your reference, the following cases have been approved in the past.
 - a. Printing costs for event promotion and activity reports.

 - b. Venue booking costs, equipment rental costs, printing costs and miscellaneous supplies costs for seminars for graduates with invited speakers.

 - c. Venue booking costs, printing costs, costs for supplies as well as costs for snacks for job hunting support activities.

 - d. Venue booking costs for board meetings for chapter leaders

 - e. Venue booking costs, equipment rental costs, printing costs, costs for supplies as well as costs for promotional merchandise for APU promotional activities.

 - f. Venue booking costs, equipment rental costs, printing costs, costs for supplies as well as costs for promotional merchandise for orientation for students planning to enroll in APU.

 - g. Equipment rental costs, printing costs, costs for supplies as well as costs for promotional merchandise for activities such as charity events that can be seen to raise the profile of the Association and the University.

III. Annual subsidies

There are two Annual subsidies, 1. Subsidy for General Meeting, 2. Chapter Support Fund. The chapters apply either 1. or 2.. It depends on the chapter's size or structure which one is more suitable to your chapter. Notify the secretariat which subsidy you choose when you request the subsidy.

1. Subsidy for General Meeting

As a tentative policy to make it easier for chapters to have more people coming to the chapter's annual General Meeting, a special subsidy of up to 5000yen-per-person for each participating alumni is available, which may covers food and beverages. This policy will be reviewed every year.

2. Chapter Support Fund (Former General Meeting Support Fund)

If your chapter does not choose the 5000yen-per-person-subsidy for the Chapter's annual General Meeting, the APU Alumni Association will provide your chapter with a support fund. In principle, this fund is allocated at the annual Chapter General Meeting.

For FY 2014 – to celebrate the 10th anniversary of APU Alumni Association, a special initiative (which is triple amount of the stipulated amount in the table below) is applicable if you submit a book closing report with solid supportive documents such as original receipts. This will continue in FY2015.

Unit: Yen

| | | | | | | | | |
|--------------------------------------|--------------|---------|---------|---------|--------|--------|--------|--------|
| Number of registered Chapter members | 301 and more | 300—201 | 200—151 | 150—101 | 100—51 | 50—26 | 25—16 | 15—6 |
| Fund | 100,000 | 90,000 | 80,000 | 70,000 | 50,000 | 40,000 | 30,000 | 20,000 |

Relevant Document: Form 7 List of Registered Members/Chapter Support Fund Application

* The size of the support fund provided depends on the number of registered members in the Chapter. All Chapters should keep a current list of "registered members" and track attendance of activities. The "registered members" must be members who are actively participating in the chapter's activities. A person will not be considered as a "registered member" if only his/her address is registered in the chapter's area in the alumni database.

****** Chapters must submit a List of Registered Members at least two weeks prior to the general meeting in order to receive the Chapter Support Fund.

3. New graduate welcome events — New Graduate Subsidy

a. Purpose

The APU Alumni Association subsidizes the participation costs of new graduates at welcome event (Shinkan) held by each Chapter in order to make it easier for them to participate. This is available only once for each new graduate.

*New graduates are APU alumni who have graduated within a year.

b. Subsidy: 1000 yen per person.

c. Application procedures:

1. Collect receipts – Collect receipts for the amount of the subsidy from the new graduates receiving the subsidy. Refer to **REFERENCE below** for detailed information about receipts.
2. The subsidy amount granted for new graduates will be endorsed at the secretariat after the receipts arrive. Until the subsidy amount is transferred to the Chapter, each Chapter is required to temporarily cover the cost of providing the subsidies to new graduates.
3. After collecting receipts, send them together with other accounting documents to the secretariat of APU Alumni Association.
4. Form 6: New Graduate Subsidy receipts

REFERENCE:

Receipt

| | |
|------------------------|--|
| Addressed to | Receipts must be addressed to "立命館アジア太平洋大学 校友会", "APU 校友会" or "APU Alumni Association". |
| Amount and Description | The amount and description must be on the front of the receipt. |
| Rear Side | Record the purchase date, reason for the expenditure, amounts, Chapter name and include the Treasurer's signature or seal. |
| Correction Seal | Making corrections: Stamp or initial corrections on the front side with the seal of the issuer. |

| | |
|-------------|---|
| | Stamp or initial corrections on the rear side with the seal of the Treasurers. |
| Translation | Include a translation for receipts written in languages other than English or Japanese. However, whenever using receipts in a language other than English or Japanese, always address the receipt to "APU Alumni Association" in English. |

OTHER NOTES

1. Account Settlement Method: Bank transfer (both domestic and international)
2. Exchange Rates: The exchange rate used will be the Mitsui Sumitomo Bank TTS rate. The rate for currencies not handled by Mitsui Sumitomo Bank will be determined using websites, etc. If there are multiple rates, we will select the rate most advantageous to the applicant. The rates will be calculated as per the exchange rate on the date indicated on the receipts if available.

Appointing a Treasurer

The Chapter must assign a Treasurer and inform Secretariat timely if there are any personnel changes. After a completion of an activity required subsidies from APU Alumni Association, the Treasurer will gather together the ORIGINAL receipts following guidance in this manual and send them **by post** to the Secretariat of the APU Alumni Association. Payment from the Secretariat will be directed to the Treasurer. It is also possible for the Chapter Representative/Leader to also serve as the Treasurer.

Responsibility for money transfer fees

When settling accounts for activity expenditures by an international Chapter, the money will be transferred by international wire transfer. The fees associated with the international wire transfer are the responsibility of the originator of the transfer (the Secretariat of APU Alumni Association), in some cases however, the amount may be reduced by charges levied by intermediary banks. In this case, the office will send the remaining insufficient amount and the Treasurer should contact the office with specific details.

If there is unused fund

In some exceptional cases, the advance payment is sent to you and you may have remaining unused fund after the event. Then you must inform Secretariat timely and report the remaining unused fund in the financial report. In the next application for financial support, you must clearly indicate the remaining amount carried over from the previous activity and deduct it from the total application amount.

IV. **Contact Information and Document Submission**

Feel free to contact the secretariat of APU Alumni Association with any questions or inquiries.

Secretariat of the APU Alumni Association

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