

Research Grants Handbook
~A guide to managing your grants ~
<Abridged Translation>



Kyoto University

November 2014

Table of Contents

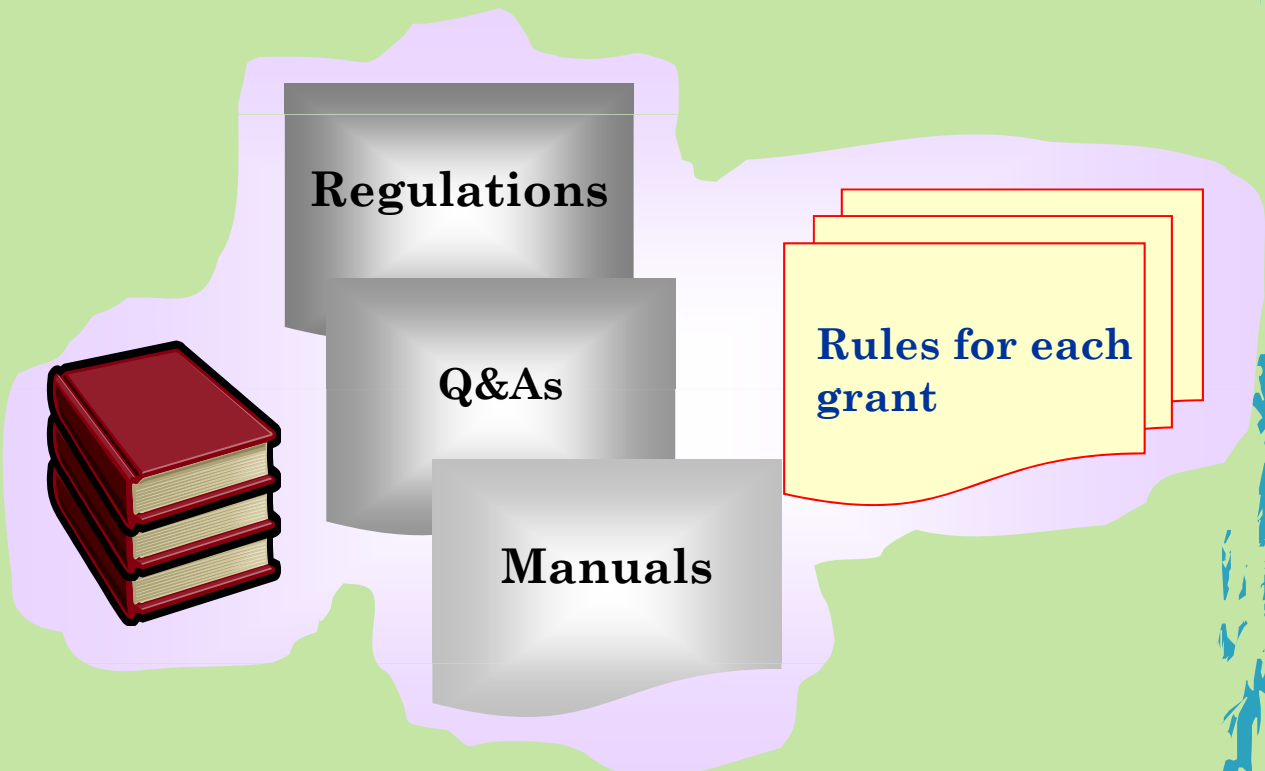
1. Preface	1
2. A Model for Faculty and Staff at Kyoto University ...	2
3. Authority of Accounting System	3
4. Contract Procedures	4
5. Unacceptable Use of Funds	5
6. Salary and Reward	8
7. Travel Expenses	9
8. Purchase and Verification	10
9. Reimbursement	12
10. Corporate Card Use	13
11. Advance Payment	14
12. Food and Beverages	15
13. Carrying over <i>Kakenhi</i>	16
14. Regulations for Using Funds	17
15. Penalties etc for Misuse	19
16. Tougher Measures Relating to Applications	20
17. Inquiries / Contact	22
18. Whistleblowing	29
19. Kyoto University's Guidelines for the Use of Funds 2014	30



1. Preface

- ◆ This Handbook provides guidelines regarding the accounting system and standard procedures. The accounting regulations mentioned in this Handbook apply not only to the use of research grants but also to expenses for education, research, and medical care at Kyoto University.
- ◆ This Handbook is designed to summarize important regulations regarding accounting to prevent misuse and misconduct of grants arising from misunderstandings. The rules mentioned in this Handbook apply not only to scientific grants but also all other expenses at Kyoto University.
- ◆ Please keep this Handbook within easy access in your laboratory at all times and be familiar with its contents before making any purchases.
- ◆ As public funds (including competitive funds and other research funds) are dependent on tax-paying citizens, any misconduct is strictly prohibited.

Important Points



2. A Model for Faculty and Staff at Kyoto University

- ◆ All employees at Kyoto University are advised to be aware of the following at all times.

Faculty members should be particularly mindful of :

1. Having dignity as a researcher and having a sense of purpose.
2. Not receiving or using grants improperly.
3. Not supporting improper acceptance or use of grants.
4. Not condoning improper acceptance or use of grants by others.
5. Not tolerating improper acceptance or use of grants.

Staff members who deal with research funds should be particularly mindful of :

1. Having a good understanding of Kyoto University's Guidelines for Proper Use of Funds and keeping faculty members fully informed at all times.
2. Not condoning improper acceptance or use of grants by others.
3. Not tolerating improper acceptance or use of grants.

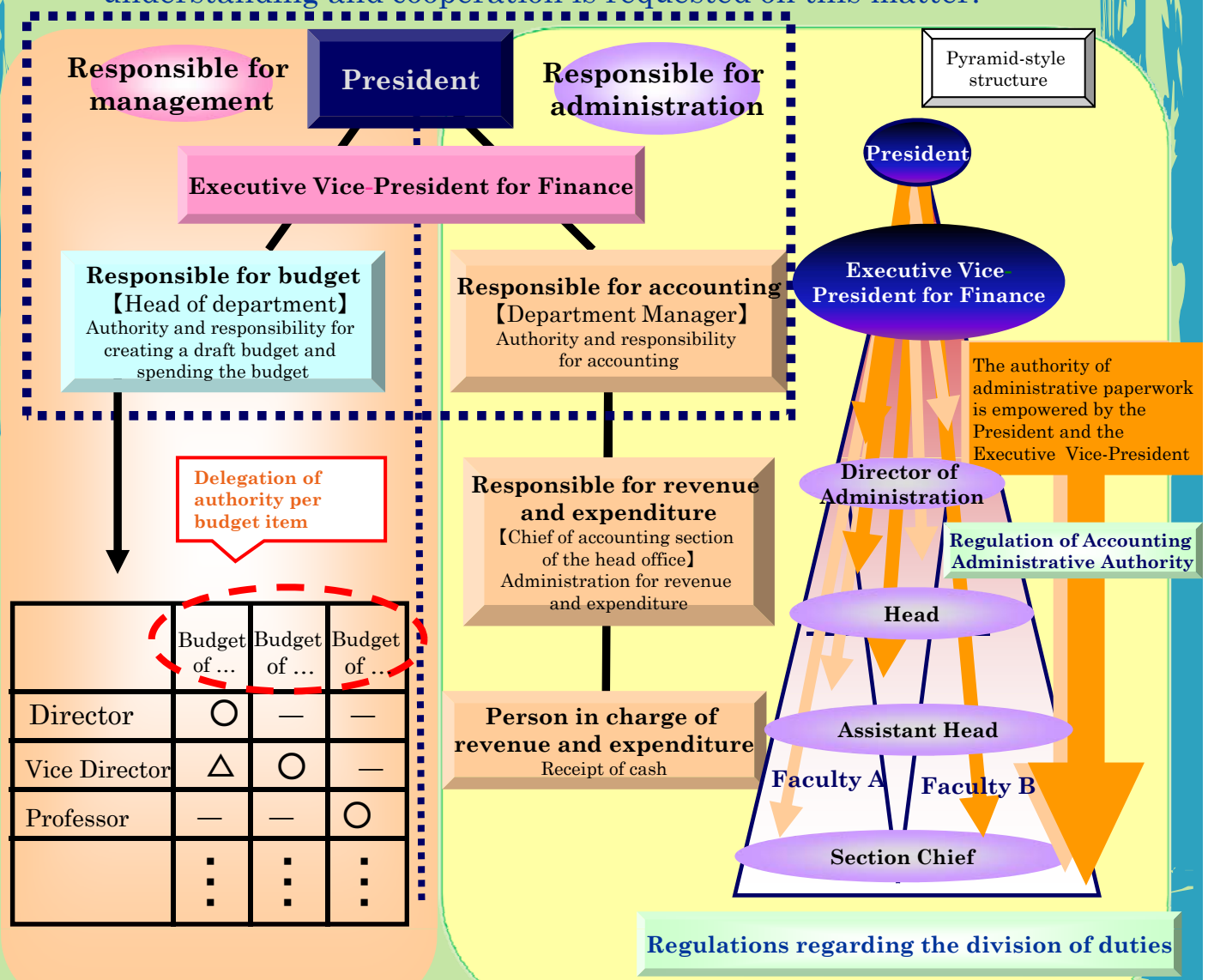
- ◆ In accordance with Kyoto University's basic principles, faculty and staff members must be aware of their duties towards education, research, support services, and management of the university, and strive to fulfill their obligations.
- ◆ Faculty and staff members must strive to aim for the highest standard of education and research. Academic freedom is the most basic prerequisite to accomplish this and must be prioritized in educational and research fields, with consideration of social norms and ethics.
- ◆ Education is the transmission of learning and culture, and develops students' abilities and personalities. Faculty and staff members shall not discriminate against students on the basis of gender, race, or religion. Research aims towards the development of learning and culture, and contributes to the accumulation of knowledge. The promotion of research by faculty and staff members must be founded on a strong sense of morality and integrity.
- ◆ Supporting education, research, and management activities of the university and its departments are vital for the university's sustainable development. Faculty and staff members must be aware that the university is strongly connected to society and must make efforts to improve themselves to fulfill their obligations by developing their expertise and should have a comprehensive outlook, in order to contribute to the smooth operation and development of the university and its departments.



(A Model for Faculty and Staff at
Kyoto University, July 20, 2004)

3. Authority of Accounting System

- ◆ As shown below, the system of authority for accounting at Kyoto University is shaped like a pyramid, with the President at the top.
- ◆ The responsibility for managing the budget is attributable to the director of each faculty, and the responsibility for administration is attributable to the director of the administration office.
- ◆ Those in charge of accounting advise and confirm under the supervision of the accounting manager, so that researchers can use research grants in accordance with the rules and regulations. Your understanding and cooperation is requested on this matter.



※ In addition, if a faculty member undertakes accounting tasks, such as ordering and verification, he or she will be held as equally responsible as accounting staff.

4. Contract Procedures

【Details of Contract Procedures】

- ◆ Contracts made at Kyoto University must be in accordance with **open tendering procedures**. However, some negotiated contracts may be subject to the following exceptions:
 - If the character or the purpose of the contract does not suit open tendering
 - If the **estimated total does not exceed 10,000,000 yen**
- ◆ In cases where equipment to be procured is expected to exceed 5,000,000 yen, a commissioner in charge of defining specifications (hereinafter “commissioner”) must be assigned. However, the person procuring the equipment cannot be assigned as a commissioner or a performance inspector.
- ◆ For contracts involving a total amount of less than 5,000,000 yen, it is not necessary to produce a written contract.
- ◆ For negotiated contracts involving a total amount of less than 5,000,000 yen, it is not necessary to produce a record of the estimate.
- ◆ For negotiated contracts involving a total amount ranging between 5,000,000 and 10,000,000 yen, **competitive bids** must be taken.

When making a contract, faculty and staff members should be particularly mindful of the following:

1. Ensure fairness to all suppliers in relation to information about procurement.
 - When requesting suppliers for information about an equipment or a service, do not disclose information to a specific supplier.
 - Do not disclose information about the budget.
2. Do not hold meetings with a supplier in a closed room.
 - In order not to be suspected of collusion, always hold meetings in an open space.
3. The commissioner must establish fair specifications.
 - Be mindful that the equipment meets the performance needs of the researcher. Ensure among commissioners that performance is not greater than that required.

5. Unacceptable Use of Funds

- ◆ Researchers should be aware of the following restrictions.
- ◆ Producing and submitting a false document to the university, which leads to the improper provision of funds, is classified as an improper use of funds, even if they are not used for personal use.

1. **Fictitious Salary or Reward**

2. **Fictitious Business Trips
Padded Expenses**

3. **Fictitious Purchases and
Tampering Papers**

Examples of misuse/misconduct

◆ 1. Fictitious Salary or Reward

- Overpaying a salary or reward intentionally by claiming more work hours than actually worked on a timecard and submitting to the university, leading to the improper provision of research funds.
- Paying a fictitious salary or reward to students etc, and making them pay back (kickback) by spending the money on maintaining and running the laboratory.

※ Kickback

A situation in which the student is forced to return part or all of the salary or reward, even if this was given based on proper procedures, and regardless of the student's complicity. This is an improper deed against societal norms.

Kickbacks are absolutely forbidden under any circumstances.



◆ 2. Fictitious Business Trips and Padded Expenses

- Claiming from the university and receiving travel expenses from different organizations for the same trip.
- Although having purchased discount air tickets, asking the travel agent to issue a quote of a standard fare and receipt, and by doing so, claiming padded travel expenses from the university, and using this money to cover postgraduates' attendance at symposia, etc.
- Embezzling travel expenses to cover two days, even though the plan was changed to a one-day trip.
- Embezzling travel expenses by making and submitting a false business trip report and using money for a non-research-related trip, even though the research business trip was canceled.
- Claiming travel expenses from the university and embezzling for a personal trip (eg returning to a hometown or for a seminar trip).
- Even though buying a package tour that included hotel expenses and the air fare, claiming the total amount as air fare only and thereby embezzling.



◆ 3. Fictitious Purchases and Tampering Papers

- Making a fictitious order using redundant funds and making the contractor pool the money and use it for the next fiscal year for items such as reagents and laboratory animals.
- As not all of the research funds were spent by the end of the fiscal year, ordering a contractor to leave the date blank even though the delivery was completed in April, in order to use the budget from the previous fiscal year.
- Making a contractor issue a false document and paying them in advance in order to make it seem that the delivery was completed within the fiscal year, even though it was scheduled after April.
- Due to a lack of research funds, making the contractor issue a false document showing that the delivery date was made in April, even though it was made in March, in order to use the budget allocated for the next fiscal year.
- Making a contractor issue a false document in order to cover purchase of office appliances and facility refurbishment/construction expenses, which cannot be covered by the budget, making the university cover the expenses, and forcing the contractor to pool the money.

※ **Donated funds for research from foundations etc may not be managed by an individual researcher**

Even if the fund is a donation to an individual researcher, the fund must be managed by the university.

※ **Inappropriate Uses**

- Due to redundant funds at the end of the fiscal year, making a volume purchase of items for next fiscal year's research
⇒ To confirm if carrying-over is possible. If not, return the money to the funding organization.
- Purchasing items for which it is difficult to assess whether the use is for private or research purposes
⇒ Paying with research funds may not be allowed in some cases.



6. Salary and Reward



◆ Procedure for Paying a Salary or a Reward to Students and Others Assisting Research

Salary: A wage based on a contract of employment.

Reward: A monetary gift for accomplishing a task based on a work request (not covered by Labor Law).

Important Procedures to be Followed

1. Work contents, duration, working hours, and payment for the task must be explained to employees.
2. Consent of employees must be obtained.
3. Submit the employment papers and complete procedures before the start of work.
4. Ensure and verify that the timecard matches actual working hours.
5. Request for payment and production of a report about the completion of work.

【Procedure for Paying a Salary or a Reward】

Employer



Researcher

- Explain the contents of the work
- Obtain employees' consent
- ↓
- Produce the Application for Employment
- Produce the Request Form for Execution of Work
- ↓
- Ensure and verify that the timecard matches working hours
- Request for payment and production of a report about the completion of work

When requesting assistance, researchers must obtain a résumé (or a copy of student ID) from the employee.

An Application for Employment and Request Form for Labor must be submitted before the start of work.

• The employer who is responsible for the labor must comprehend the duty day(s) and working hours and ensure the employee is at work at the specified times. He/she must also supervise the employee and be aware of the working hours by checking the timecard on a daily basis.

• The researcher who is responsible for certifying the facts of labor must keep a record of the work conducted, eg notebooks and research outcomes.

• Submit the request for payment and report about the completion of work to the administration office.

Submit the relevant documents

Payment of salary or reward

Administration office

Ensure and verify that the timecard matches actual working hours

Employee



Students and others

For work that involves assisting research, please keep the timecard in the administration office or have an interview conducted by the administrative staff, so that the facts of labor can be checked by both the researcher and the office.

※ Rewards Other Than Those Mentioned Above

For other rewards, such as rewards for research advice or honoraria for lectures, please indicate the facts of the labor via the Report of Labor, pamphlets, website, etc.

7. Travel Expenses

◆ Procedure for Paying Travel Expenses

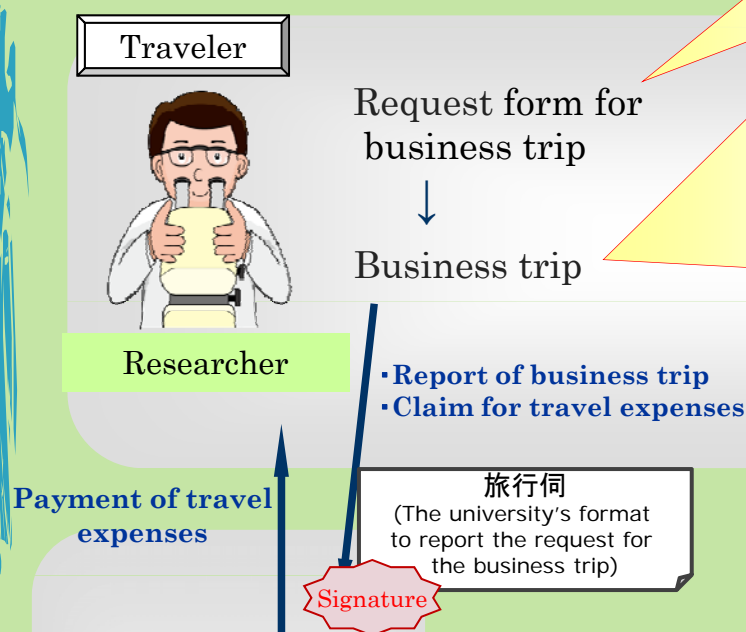
Important points

1. Evidence of the business trip by producing reports, etc.
2. Evidence of the travel expenses incurred.



【Procedure for paying travel expenses】

Obtain approval for the business trip beforehand from the authority by making a request.



- An additional report must be prepared for certain funds. For other funds to which Kyoto University's regulations apply, such as Grant-in-Aid for Scientific Research (*Kakenhi*), use the university's format to report the request for the business trip (旅行伺). You must include the names of whom you are meeting, his/her organization and location, and the details of the meeting.
- However, a detailed report may be requested, even for those to whom the university's regulations apply, so you must keep the evidence of the trip, such as receipts, pamphlets, requests for the business trip from other organizations, etc.
- You must submit evidence of the trip, such as a ticket stub or a receipt, to prove that you are not overcharging for travel expenses.
- The traveler must confirm the content for travel expenses and sign the report of the travel expenses.

Necessary Papers for Transportation

Destination	Type	Necessary Papers
Domestic	Airfare	In case of reimbursing: Proof of payment (eg receipt) and proof of travel via plane (eg stub). In case of payment by rough estimate: Estimate of airfare or proof of payment if the purchase is already completed. An estimate is not necessary.
	Carfare	Report of Using Private Vehicle
International (When using Type 1)	Transportation fee	In case of reimbursing: Proof of payment (eg receipt) and proof of travel via plane (eg stub). In case of payment by rough estimate: Schedule, estimate of airfare, or proof of payment if the purchase is already completed. An estimate is not necessary.
	Other (visa, passport, etc)	Proof of payment



- Verifying the facts via reports and evidence

※When applying Type 2(travel expenses for inviting guests), refer to the travel procedure.

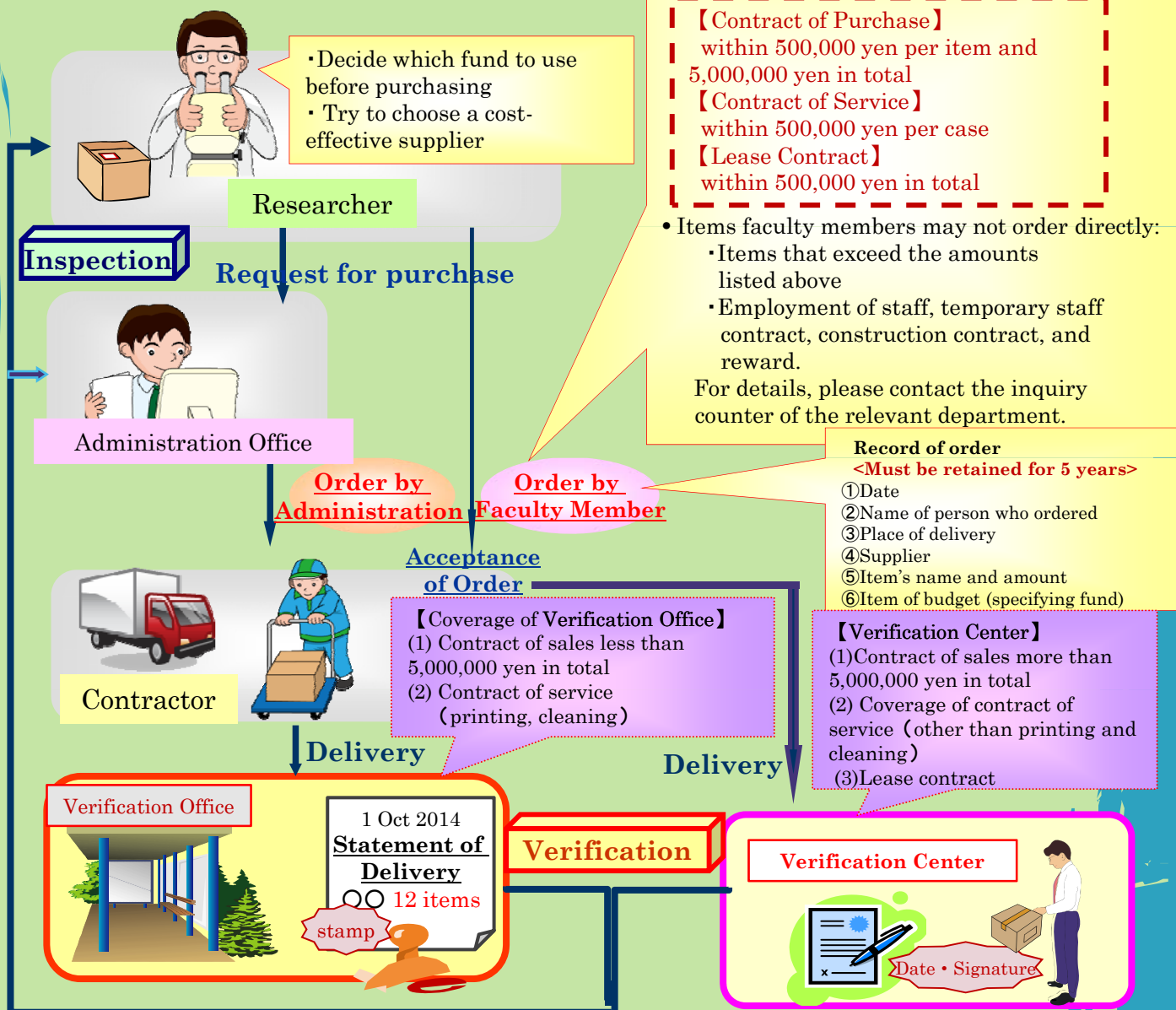
8. Purchase and Verification

Important Points

1. Decide which fund to use when purchasing.
2. Check the actual items for proper verification and inspection.
3. Keep the actual hard copy of the order, even if you don't use the purchase order form.



【Purchasing Procedure】



Verification must be performed by someone other than the person who placed the order.

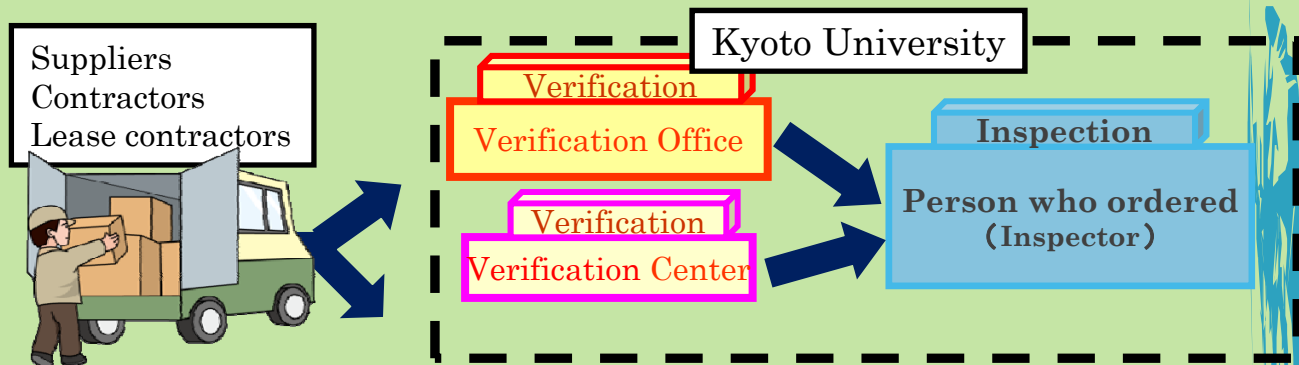
※As a general rule, verification must be done by a qualified person who does not belong in the same lab as the one who made the order.

【Verification Office and Verification Center】

North Campus, Main Campus, Medicine Campus, University Hospital Campus, Uji Campus, Katsura Campus, Research Reactor Institute, and Primate Research Institute

◆ **Eight Verification Offices** are located on major campuses, and a **Verification Center** is located at each department. Verification Offices/Centers function as a checkpoint for all items delivered.

◆ Items that do not pass this checkpoint are not admitted.



【Items Checked by **Verification Office**】

1. Contracts of purchases less than 5,000,000 yen in total
2. Contract of Service (printing, cleaning)

【Items Not Checked by Verification Office】

- Laboratory animals, gas, isotope, dry ice
- Books (including magazines) delivered to libraries
- Medicine, medical supplies, and equipment purchased using medical examination budget of University Hospital
- Items purchased by the main office in bulk (printing paper, envelopes, fluorescent lights, toilet rolls, alcohol, etc)
- Items purchased in a store (※ can be verified at Verification Office)
- Items received via delivery service and postal service

【Items Checked by **Verification Center**】

1. Contract of purchases exceeding 5,000,000 yen in total
2. Contract of Service (other than construction, printing, and cleaning)
3. Items based on Lease Contract

※When deliveries have to be made outside business hours or on holidays, they must be verified by the Verification Center. However, it is strongly advisable that deliveries are completed during business hours, except in special cases.

Items not checked by the Verification Office must be verified by the Verification Center.

【Authority and Responsibility of Staff in Charge of Ordering and Verifying】

Verification・・・confirm the details of delivery, service, and completion of contract, etc

Inspection・・・confirm the quality, specification, amount, and performance

◆ Person who ordered, verifying person, and inspector are authorized to handle financial matters.

[In cases where deliveries are made directly to other organizations, a staff member at that institute must be appointed as a verifying person.]

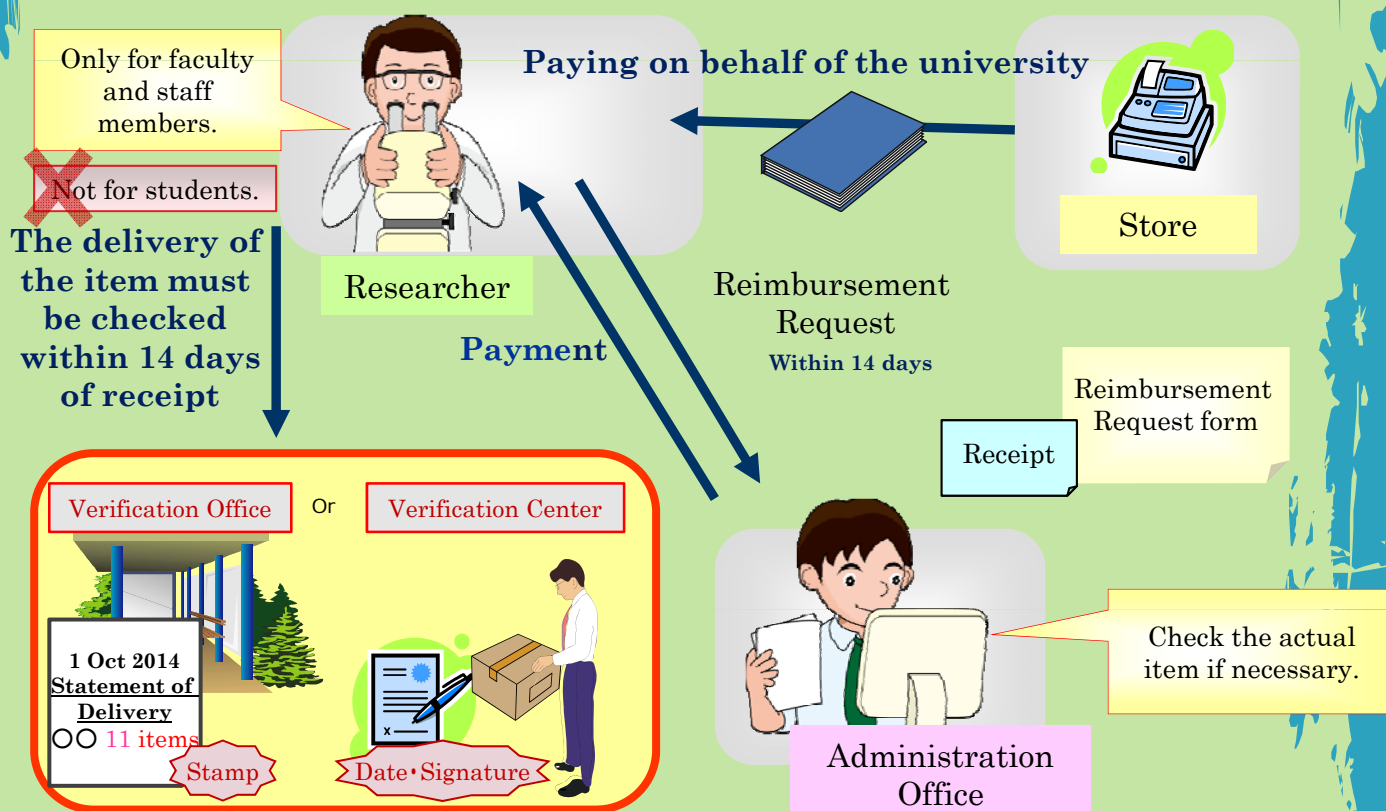
9. Reimbursement

- ◆ The university will reimburse up to 100,000 yen spent on purchases of items, lease contracts, and contracts of service, and other contracts, by faculty and staff members on behalf of the university, on approval of the Chief Accounting Officer (in charge of budget). It is also possible to reimburse in cases where the Chief Accounting Officer approves the spending beforehand, even if the spending exceeds more than 100,000 yen.

Important points

1. Students cannot claim reimbursement.
2. Reimbursement must be less than 100,000 yen in principle. Approval from an accounting officer is required beforehand, in cases where the amount exceeds this figure.
3. A Reimbursement Request form must be submitted within 14 days of the day of purchase, attaching the receipts, etc.
4. Verification at Verification Office or Verification Center is mandatory.

【Reimbursement Procedure】



10. Corporate Card Use



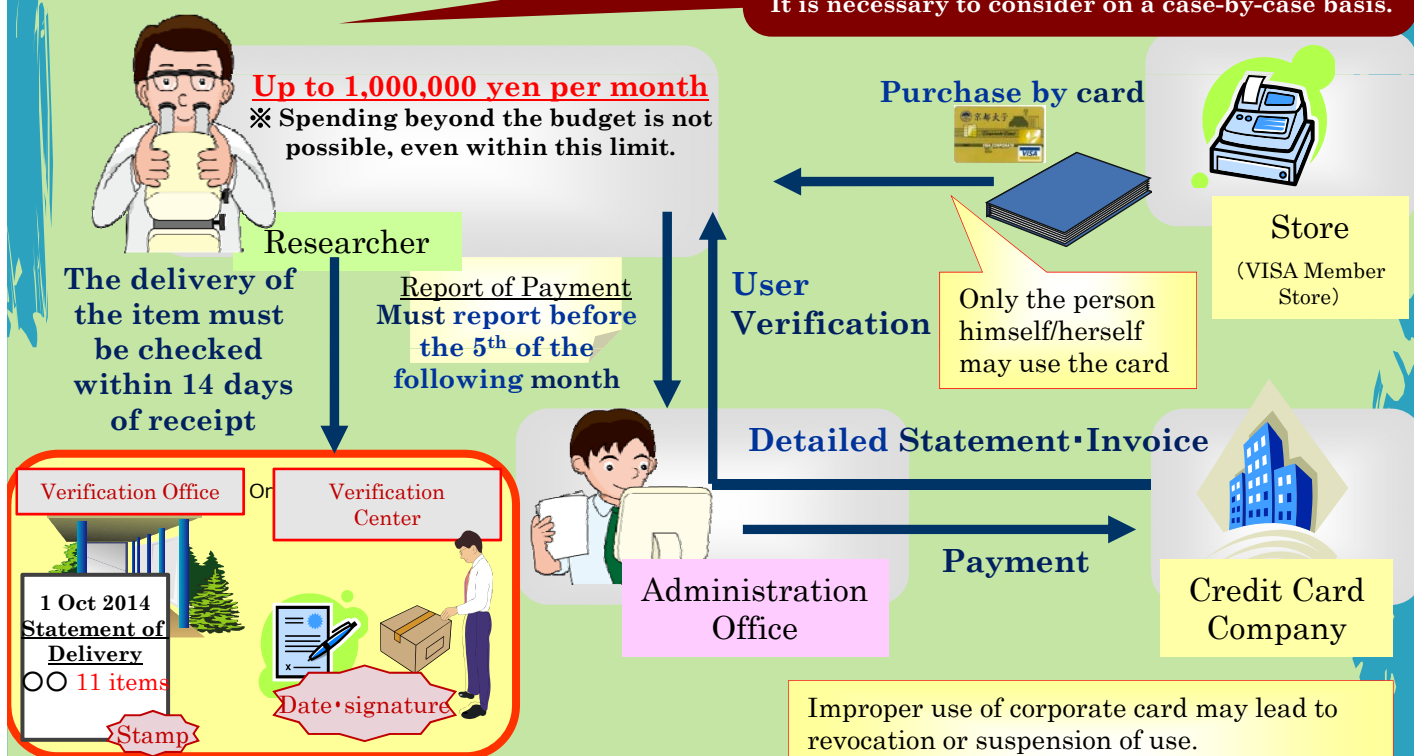
- ◆ Kyoto University introduced a corporate card to reduce the burden (even temporarily) on individuals caused by the current reimbursement system.
- ◆ Not all departments/faculty members have a corporate card.
- ◆ Items purchased with a corporate card must also be verified.

Important points

1. There is a restriction on spending competitive funds at the end of the fiscal year.
2. Usage for expenses relating to transportation tickets (air and land) and accommodation is prohibited, as they are provided as travel expenses.

【Procedure for using the corporate card】

Depending on the fund, the period of use for the corporate card is limited due to the deadline of the report and the settled amount.
Every expense is subject to different conditions.
It is necessary to consider on a case-by-case basis.



Improper use of corporate card may lead to revocation or suspension of use.

【Corporate Card Usage】

- Books
- Consumables (except items over 100,000 yen)
- Cost of rental car, highway toll, gasoline for business trips
- Registration fee for a symposium (except reception fee)
- Thesis submission fee, publication charge, reprinting fee
- Payment outside Japan

- Private use
- Tickets and Accommodation
- Items worth more than 100,000 yen
- Internet auction

11. Advance Payment

- ◆ Kyoto University will provide advance payment to researchers on behalf of the funding agency. Advance payment can be made only if the researcher is given a notice of provisional selection or is continuing research from the previous fiscal year.

Who can apply for advance payment

1. Researchers who received a notice of provisional selection
2. Researchers who are continuing their research from the previous fiscal year and have received confirmation about the provision of the fund

Funds that can be paid in advance

Funds provided by the government, local government, independent administrative corporations, public service foundations, etc.

※Advance payment cannot be made for funds provided by private companies.

Can start using the fund before it is issued

Provisional selection

Fund received

Advance payment

Fund issued

Research Period

APR MAY JUN JUL AUG SEP OCT NOV DEC JAN FEB MAR

Able to use the fund at all times



12. Food and Beverages

“Regulation for Food and Beverage Budget at
Kyoto University” enacted on March 1, 2013

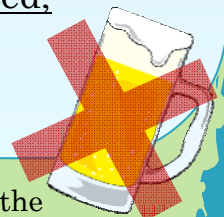
Maximum Amount

Budget for food and beverages per meeting: **5,000 yen/person**

Conditions for Serving Food and Beverages

Food and beverages can be served **only in cases where they are necessary for the progress of** meetings/conferences. Food and beverages must be as simple as possible.

1. Tea and snacks for a meeting at the university.
2. Buffet party with a large number of participants.
3. Food and beverages for a meeting other than 1 and 2 above.
4. Food and beverages while on duty (eg for entrance examinations) when entering and leaving the room is restricted.
5. Food and beverages for a commendation ceremony for staff or students.
6. Purchasing food and beverages for a meeting in which only the staff of Kyoto University participates is prohibited, except in the case of 4 and 5 above.
7. Purchasing alcoholic beverages is not allowed.



※For special reasons other than those mentioned above, you must specify the situation and the reason to obtain approval from the head of the department.

※This regulation does not apply if the funding organization restricts expenditure on food and beverages.

Request Form for Food and Beverages must be submitted in advance.

Chief Accounting Officer shall verify the situation if necessary.

13. Carrying over *Kakenhi*

Kakenhi can be classified into three types:

1. “Multi-year Fund (*Kikin*)”
(Grant-in-Aid for Scientific Research (C), Grant-in-Aid for Young Scientists (B), Grant-in-Aid for Exploratory Research selected after fiscal year 2011)
2. Combination of “Multi-year Fund (*Kikin*)” and “Series of single-year grants”
(Grant-in-Aid for Scientific Research (B), Grant-in-Aid for Young Scientists (A) selected after fiscal year 2012)
3. “Series of single-year grants”
(Grants other than 1 or 2) Examples: Grant-in-Aid for Specially Promoted Research, Grant-in-Aid for Scientific Research (S), (A)

◆ Multi-year Fund (including *Kikin* shown in 2 above)

Funds may be carried over and used in the next fiscal year without advanced processing within the research period approved.

◆ Series of single-year grants

Requests must be submitted and approved in advance when researchers want to carry over funds into the next fiscal year.

(Qualification for carrying over funds)

Request for carrying over funds may be made only if the research became difficult to complete due to unexpected reasons that were unforeseen at the time of disbursement. The remainder of funds after the research is completed cannot be carried over.

Reasons for carrying over

1. Conditions relating to plans
In cases where postponement or suspension of research is necessary until a problem is resolved.
2. Difficulty obtaining supplies
In cases where obtaining supplies as planned became impossible.
3. Difficulty with preliminary survey
In cases where research must be postponed due to difficulty with preliminary survey.
4. Difficulty deciding the method of research
In cases where review of the research method becomes necessary due to new knowledge and expansion of research subject.
5. External factors, eg weather
When investigation and research was delayed due to heavy rain and heavy snow, etc or other exceptional weather conditions.

※ “Adjustment budget” (from FY2013)

To those for whom only the “Series of single-year grants” is allocated, it is possible to use the funds next fiscal year by applying for the “Adjustment budget”.

14. Regulations for Using Funds

- ◆ For direct expenses, every fund has limitations of usage. Thus, it is necessary to check the limit before using the fund.

I Common don'ts:



1. Using the fund for items unrelated to the research

Expenses that do not coincide with the stated objectives or are not directly related to funded research are not authorized.

2. Using the fund beyond the research period

Supplies necessary for research must be purchased and delivered within the research period.

3. Mixing the funds

The grant may not be used with other funding.

4. Using the fund for alcohol, cigarettes, etc

II *Kakenhi* may not be used for the following:



1. Equipping buildings or other facilities

(Slight installation for equipment purchased by *Kakenhi* is allowed.)

2. Repairing damage caused by accidents or natural disasters that occur during the research

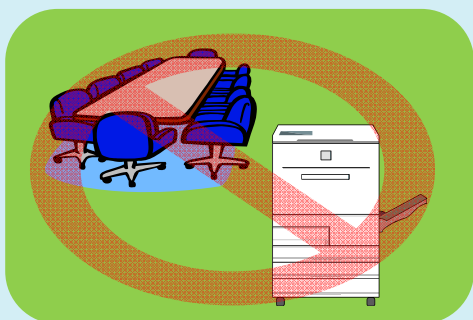
3. Paying wages or rewards to principal investigators or co-investigators

4. Mixing direct expenses with other funds that have a usage limit

(However, mixing several *Kakenhi* to purchase common utilities is allowed under certain circumstances.)

5. Paying expenses that should be covered by indirect funding

III Budget from Core-to-Core Program may not be used for the following:



1. Equipping and constructing buildings, and purchasing real estate

2. Repairing damage caused by accidents or natural disasters that occur during the research

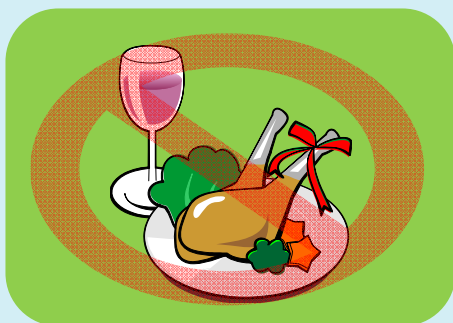
3. Insurance for facilities

4. Financial support of tuition for students (scholarship)

5. Supplies that should be provided by default by the university (desk, chair, photocopier, etc)

6. Alcohol and post-lecture receptions

IV Health Labor Sciences Research Grant may not be used for the following:



1. Expenses relating to facilities, eg buildings

2. Supplies that should be provided by the university (desk, chair, computer, photocopier, etc)

3. Repairing damage caused by accidents or natural disasters that occur during the research

4. Purchasing machinery over 500,000 yen, which can be leased

(Purchasing is allowed when the cost is lower than for leasing.)

5. Food and beverages served at parties after meetings

※ If the funding organization deems the usage inappropriate and not in accordance with its rules, return of the fund may be required.

15. Penalties etc for Misuse

- ◆ If a researcher uses grants improperly, both the researcher AND the university will be subject to punishment.

Punishment for the Individual

【Within the university】

Disciplinary dismissal under instruction or suspension, reduction of salaries, reprimand, or a warning will be executed.

Self-report about misconduct in the past could be taken into consideration upon disciplinary action in some cases.

【By funding organization】

Loss of grant-application eligibility, returning the entire amount of the grant plus an additional charge, etc. Please check the regulations of each program for more details.

Whether the research grant was misused for private purposes or not, the **researcher himself/herself will be legally responsible for paying back** even if the grant was provided for the university,

【By law】

The university or the funding organization could implement a civil action and lodge a criminal complaint.



Punishment for the University

1. If the university neglects to verify the supplies properly, the university must return the entire grant.
2. Reduction of indirect funding and other necessary penalties will be enforced if pernicious misconduct occurred due to the university's lack of management.
3. Competitive funds allocation may be suspended.



Other than Punishment



- In principle, all misconduct cases will be made public including the affiliation, position, and name of the researcher.
- Both the researcher and the university will suffer serious damage by having to spend a vast amount of time and money for investigation and lose credibility as a result of being reported in the media.

16. Tougher Measures Relating to Applications

The Guidelines for the Proper Execution of Funds(developed September 9, 2005) were revised on October 17, 2012.

1. The duration of losing grant-application eligibility became severe for those who used the grant for personal reasons.

<Before> 5 years



<Revised> 10 years

2. The duration of losing grant-application eligibility became severe for those who used the grant improperly but not for personal reasons.

<Before> 2~4 years

Determined by the type of misuse.
eg making cash by a false bill (pooled funds) = 4 years of losing the eligibility to apply.



<Revised> 1~5 years ※

Determined by the content of misuse.
eg judging by the amount and the period of misuse.

3. Researcher in charge of the fund will lose the eligibility to apply if he/she neglects the duty of diligence.

Maximum 2 years

Guideline Compliance

Heavier penalty (eg, 10 years' penalty for using the fund for personal reasons) will be applied starting from fiscal year 2013 (including continuous research).

◆Case Example at Kyoto University

- An investigation in 2013 revealed that a researcher had been pooling money from multiple funds including *Kakenhi* every year since 2000. Most of the pooled fund had been used for education and research purposes and only some of it had been used for private purposes.
- The investigative committee decided that the researcher had violated the rules and regulations of competitive funds since it could not be confirmed that the pooled fund had been used to carry out the research even though it had been used for education and research purposes.

Punishment 1

Suspension of grants from any funding organizations for 5 years

Punishment 2

**Full refund of the money that was recognized as pooled fund
Payment of additional charge and arrears**

※The law on “Rationalization of budgetary execution concerning subsidies, etc.” applies to *Kakenhi* regarding additional charge and arrears.

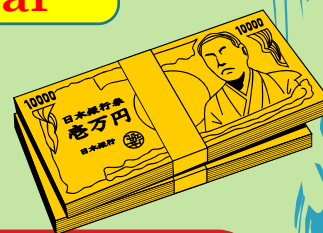
**Additional charge
10.95% per year**

**Arrears
10.95% per year**

Example

At the time of misuse

Amount of the money misused
1,000,000 yen



At the time of detection
(10 years later)

Amount of money misused + Additional charge
 $1,000,000 \text{ yen} + (1,000,000 \text{ yen} \times 0.1095 \times 10 \text{ years})$
= Amount of refund
2,095,000 yen

After one-year delay
of the payment

Amount of refund + Arrears
 $2,095,000 \text{ yen} + (2,095,000 \text{ yen} \times 0.1095 \times 1 \text{ year})$
= Amount of refund
2,324,402 yen

Further toughening of punishment

- Even after retirement, if confirmed as subject to punishment, return of retirement benefit may be required!
- Real name will be made public as a result of the investigation in principle!!



17. Inquiries / Contact

- ◆ The inquiry desk provides advice on regulations and procedures for research funds.
- ◆ If the relevant contact information is not shown in this list, please visit the inquiry desk accompanied by Japanese-speaking staff.



【Main Office】

Categories		Inquiry Desk	Contact
Grant-in-Aid for researcher		Research Promotion Division	kenkyusuishin850@mail2.adm.kyoto-u.ac.jp
Grant-in-Aid for organization		Research Promotion Division	850kensui-senryaku@mail2.adm.kyoto-u.ac.jp
Society-Academia		Society-Academia Collaboration Division	info@saci.kyoto-u.ac.jp
International	JSPS	Research Promotion Division	kenkyusuishin850@mail2.adm.kyoto-u.ac.jp
	Other	International Affairs Division	renkei@www.adm.kyoto-u.ac.jp
Academic		Educational Planning Division	ksui-kkikaku-kyom02@mail2.adm.kyoto-u.ac.jp

【Faculty】

Faculty	Categories		Inquiry Desk	Contact
Graduate School of Letters Faculty of Letters Graduate School of Education Faculty of Education Graduate School of Law Faculty of Law Graduate School of Economics Faculty of Economics School of Government Graduate School of Management Institute for Research in Humanities Institute of Economic Research The Kyoto University Museum Center for Cultural Heritage Studies General Student Support Center Kyoto University Archives	General		External Funds Section Accounts Division Administration Office (Letters), Main Campus	A10soumu@mail2.adm.kyoto-u.ac.jp
	International	Apply	General Affairs Section General Affairs Division Administration Office (Letters), Main Campus	
		Accept Pay Report	External Funds Section Accounts Division Administration Office (Letters), Main Campus	
Graduate School of Energy Science Graduate School of Informatics Graduate School of Biostudies Graduate School of Global Environmental Studies Academic Center for Computing and Media Studies	Grant-in-Aid	General	Accounts Division Administration Office (Science), Main Campus	
	Society-Academia	General	Accounts Division Administration Office (Science), Main Campus	
	International	Accept Pay	Accounts Division Administration Office (Science), Main Campus	
		Apply	General Affairs Division Administration Office (Science), Main Campus	

Faculty	Categories		Inquiry Desk	Contact
Research Reactor Institute	Apply		Accounting Section	
	Accept Report		Accounting Section	
	Pay		Contract Section	
			Accounting Section	
Graduate School of Human and Environmental Studies Faculty of Integrated Human Studies	General	Accept Report	Yoshida South Funding Management Section	A30gaibushik inukeire@mail2.adm.kyoto-u.ac.jp
Center for the Promotion of Excellence in Higher Education		Pay	Yoshida South Funding Accounts Section	A30gaibushik inkeiri@mail2.adm.kyoto-u.ac.jp
Institute for Liberal Arts and Sciences				
Graduate School of Advanced Integrated Studies in Human Survivability (Shishu-Kan)				
Institute for Integrated Cell-Material Sciences (iCeMS)				
Graduate School of Medicine Faculty of Medicine Radiation Biology Center Career-Path Promotion Unit for Young Life Scientists	Grant-in-Aid		Administration Office, Faculty of Medicine Campus and University Hospital, Accounts and Research Collaboration Division, Accounting Grant-in-Aid for Scientific Research Branch	
	Society-Academia		Administration Office, Faculty of Medicine Campus and University Hospital, Accounts and Research Collaboration Division, Accounting Subsidy from Private Sectors Branch	
		International		Administration Office, Faculty of Medicine Campus and University Hospital, Accounts and Research Collaboration Division, International Affairs Branch

Faculty	Categories		Inquiry Desk	Contact
Kyoto University Hospital	Grant-in-Aid	(Coordination, Support and Training Program for Translational Research) Accept Report	Kyoto University Hospital, Research Promotion Branch	
	Grant-in-Aid	Other than above	Administration Office, Faculty of Medicine Campus and University Hospital, Accounts and Research Collaboration Division, Accounting Grant-in-Aid for Scientific Research Branch	
	Society-Academia	General	Administration Office, Faculty of Medicine Campus and University Hospital, Accounts and Research Collaboration Division, Accounting Subsidy from Private Sectors Branch	
	International	Accept Report	Administration Office, Faculty of Medicine Campus and University Hospital, Accounts and Research Collaboration Division, International Affairs Branch	060intl-aff@mail2.adm.kyoto-u.ac.jp
Graduate School of Pharmaceutical Sciences Faculty of Pharmaceutical Sciences Graduate School of Asian and African Area Studies Center for Southeast Asian Studies Center for Integrated Area Studies Center for African Area Studies Institute for Frontier Medical Sciences Institute for Virus Research Center for iPS Cell Research and Application Kokoro Research Center	General		Southwest Administration Office Financial Management Division Financial Management Section	A50kanri@mail2.adm.kyoto-u.ac.jp

Faculty	Categories		Inquiry Desk	Contact
Graduate School of Science Faculty of Science Research Institute for Mathematical Sciences Research Center for Low Temperature and Materials Sciences Unit of Synergetic Studies for Space	Grant-in-Aid	Apply	Financial Management Division, Administration Office, North Campus	a60kenkyusuis hin@mail2.adm .kyoto-u.ac.jp
		Pay Report	Accounts Division, Administration Office, North Campus	a60hojokin@ma il2.adm.kyoto- u.ac.jp
	Society- Academia	Apply	Financial Management Division, Administration Office, North Campus	a60kenkyusuis hin@mail2.adm .kyoto-u.ac.jp
		Contract Pay Report	Accounts Division, Administration Office, North Campus	a60sankangaku @mail2.adm.ky oto-u.ac.jp
	Donated Funds	Apply	Financial Management Division, Administration Office, North Campus	a60kenkyusuis hin@mail2.adm .kyoto-u.ac.jp
		Accept Pay	Accounts Division, Administration Office, North Campus	a60unneihi1@ mail2.adm.kyot o-u.ac.jp
	International	Apply	Financial Management Division, Administration Office, North Campus	a60kenkyusuis hin@mail2.adm .kyoto-u.ac.jp
		Contract Pay Report	Accounts Division, Administration Office, North Campus	a60sankangaku @mail2.adm.ky oto-u.ac.jp
Graduate School of Agriculture Faculty of Agriculture Yukawa Institute for Theoretical Physics Field Science Education and Research Center Research Unit for Physiological Chemistry Human Security Department Education Unit The Educational Unit for Studies on Connectivity of Hills, Humans and Oceans	Grant-in-Aid	Apply	Financial Management Division, Administration Office, North Campus	a60kenkyusuis hin@mail2.adm .kyoto-u.ac.jp
		Pay Report	Accounts Division, Administration Office, North Campus	a60hojokin@ma il2.adm.kyoto- u.ac.jp
	Society- Academia	Apply	Financial Management Division, Administration Office, North Campus	a60kenkyusuis hin@mail2.adm .kyoto-u.ac.jp
		Contract Pay Report	Accounts Division, Administration Office, North Campus	a60sankangaku @mail2.adm.ky oto-u.ac.jp
	Donated Funds	Apply	Financial Management Division, Administration Office, North Campus	a60kenkyusuis hin@mail2.adm .kyoto-u.ac.jp
		Accept Pay	Accounts Division, Administration Office, North Campus	a60unneihi2@ mail2.adm.kyot o-u.ac.jp
	International	Apply	Financial Management Division, Administration Office, North Campus	a60kenkyusuis hin@mail2.adm .kyoto-u.ac.jp
		Contract Pay Report	Accounts Division, Administration Office, North Campus	a60sankangaku @mail2.adm.ky oto-u.ac.jp
Center for Ecological Research	General		Accounting Department, Center for Ecological Research	

Faculty	Categories		Inquiry Desk	Contact
Wildlife Research Center	Grant-in-Aid	Apply	Office of Wildlife Research Center, Administration Office, North Campus	
		Pay Report	Accounts Division, Administration Office, North Campus	a60hojokin@mail2.adm.kyoto-u.ac.jp
	Society-Academia	Apply	Office of Wildlife Research Center, Administration Office, North Campus	
		Contract Pay Report	Accounts Division, Administration Office, North Campus	a60sankangaku@mail2.adm.kyoto-u.ac.jp
	Donated Funds	Apply	Office of Wildlife Research Center, Administration Office, North Campus	
		Accept Pay	Accounts Division, Administration Office, North Campus	a60unneihi1@mail2.adm.kyoto-u.ac.jp
	International	Apply	Office of Wildlife Research Center, Administration Office, North Campus	
		Contract Pay Report	Accounts Division, Administration Office, North Campus	a60sankangaku@mail2.adm.kyoto-u.ac.jp
Primate Research Institute	General		The Cooperative Research Section in PRI	420kenkyujosei@mail2.adm.kyoto-u.ac.jp
Institute for Chemical Research Institute of Advanced Energy Research Institute for Sustainable Humansphere Disaster Prevention Research Institute Institute of Sustainability Science Educational Unit for Adaptation and Resilience for a Sustainable Society Inter-Graduate School Unit for Sustainable Development and Survivable Societies Center for the Promotion of Interdisciplinary Education and Research	General		Uji URA Office	uji.ura@mail2.adm.kyoto-u.ac.jp

Faculty	Categories		Inquiry Desk	Contact
Graduate School of Engineering Faculty of Engineering	General		Cooperative Research Section, Promotion of Science and Technology Division, Graduate School of Engineering	
	Grant-in-Aid	Apply Accept		
		Payment of Kakenhi	Subsidy Section, Accounting Center, Graduate School of Engineering	
		Payment other than Kakenhi	Contract Section, Accounting Center, Graduate School of Engineering	
	Commissioned Research	General	Industry Academia Cooperation Section, Promotion of Science and Technology Division, Graduate School of Engineering	
	Commissioned Project	Accept	Cooperative Research Section, Promotion of Science and Technology Division, Graduate School of Engineering	
		International	International Cooperation Section, Promotion of Science and Technology Division, Graduate School of Engineering	
		Pay	Contract Section, Accounting Center, Graduate School of Engineering	
	Collaborative Research	General	Industry Academia Exchange Section, Promotion of Science and Technology Division, Graduate School of Engineering	
	Donated Funds	Accept Apply	Cooperative Research Section, Promotion of Science and Technology Division, Graduate School of Engineering	
		Pay	Contract Section, Accounting Center, Graduate School of Engineering	
	International	Accept	International Cooperation Section, Promotion of Science and Technology Division, Graduate School of Engineering	
		Pay	Contract Section, Accounting Center, Graduate School of Engineering	
	Large Project by Competitive Funds	General	Project Support Section, Promotion of Science and Technology Division, Graduate School of Engineering	

Faculty	Categories	Inquiry Desk	Contact
Advanced Biomedical Engineering Research Unit Elements Strategy Initiative for Catalysts Batteries Elements Strategy Initiative for Structural Materials	General	Project Support Section, Promotion of Science and Technology Division, Graduate School of Engineering	
Fukui Institute for Fundamental Chemistry	General	Cooperative Research Section, Promotion of Science and Technology Division, Graduate School of Engineering	
Agency for Health, Safety and Environment	Environment Preservation Research Center in general	Section in charge of Environment Preservation Research Center Environment, Safety and Health Division, Facilities Department	
	Radioisotope Research Center in general	Section in charge of RI Environment, Safety and Health Division, Facilities Department	
	Kyoto University Health Center in general	Section in charge of Health Environment, Safety and Health Division, Facilities Department	
Library Network	General	General Affairs Section	
Institute for Information Management and Communication	General	Information Management Department Information Promotion Division Account Division	
The Organization for the Promotion of International Relations (OPIR)	General	Research and International Affairs Department International Student Mobility Division	850ryu-kikaku-kanri@mail2.adm.kyoto-u.ac.jp
Office of Society-Academia Collaboration for Innovation	General	Society-Academia Collaboration Division	info@saci.kyoto-u.ac.jp
The Hakubi Center for Advanced Research	General	Research Promotion Division	staff@hakubi.kyoto-u.ac.jp

18. Whistleblowing

- ◆ Please report any misuse or misconduct of funds to the contact below.

Whistleblowing

〒606-8501

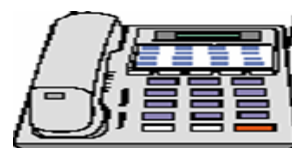
Yoshida- Honmachi, Sakyo-ku, Kyoto

Kyoto University Audit Office

TEL 075-753-2170

Mail : 830naibukansa@mail2.adm.kyoto-u.ac.jp

URL : <http://www.kyoto-u.ac.jp/ja/research/public/competitive/tsuho.htm>



【Office Hours】

8 : 30~17 : 15 (except 12 : 00~13 : 00)

except for:

Sunday

Saturday

National holidays

December 29 ~ January 3

June 18 (Foundation Day)

Third week of August, Monday - Wednesday

※Please use your real name and contact information upon reporting and submit a Whistleblowing form to the Audit Office to disclose any information regarding misuse of funds.

※Self-report about misconduct in the past could be taken into consideration upon disciplinary action in some cases. (Refer to the Kyoto University's Disciplinary Code Article 3, paragraph 6.)

※There will be no ramifications for exposing misconduct.

※Names and other personal information will not be used other than for the purpose of contacting and investigating. The use of information is limited and will be strictly secured.

19. Kyoto University's Guidelines for the Use of Funds 2014 <condensed>

Based on the Regulation of the Proper Management of Funds at Kyoto University (henceforth “the Regulation”), Kyoto University has been working on enhancement of proper use of competitive funds. Recently, Kyoto University revised the Regulations thoroughly in accordance with new guidelines issued by the Ministry of Education, Culture, Sports, Science and Technology. In keeping with the new Regulation and the basic policies of misconduct prevention measures defined by the President, and on the basis of the past implementation at Kyoto University, the guidelines have been updated as Kyoto University's Guidelines for the Proper Use of Funds 2014 (henceforth “the Guidelines”):

I. Purpose

“The Guidelines” are for preventing misuse and misconduct involving funds, and for ensuring they are properly managed by Kyoto University.

II. Basic Policy

- (1) “The Guidelines” set preferential actions specifically based on the analysis of reports on how each school/ institutions/ center is managing the funds in accordance with the basic policies of misconduct prevention measures defined by the President.
- (2) The university draws up “The Guidelines” each fiscal year considering the present situation of management and acts of related ministries. However, if these guidelines do not exist at the start of the fiscal year, the university shall follow the previous year's guidelines.

III. Code of Conduct for Faculty and Administrative Staff Members

1. Faculty members should be particularly mindful of:
 - (1) Having dignity as a researcher and have regard for your appointed task.
 - (2) Not receiving or using grants improperly.
 - (3) Not supporting improper acceptance or use of grants.
 - (4) Not condoning improper acceptance or use of grants by others.
 - (5) Not tolerating improper acceptance or use of grants.
2. Staff members should be particularly mindful of:
 - (1) Having a good understanding of Kyoto University's Guidelines for Proper Use of Funds and keeping faculty members fully informed at all times.
 - (2) Not condoning improper acceptance or use of grants by others.
 - (3) Not tolerating improper acceptance or use of grants.
3. Faculty and staff members must submit a pledge with a signature regarding proper use of grants to the President.
4. If the pledge mentioned in the previous section has not been submitted by the date fixed by the Executive Vice-President for Research, the member may not be engaged in operation and administration of competitive funds.
5. If any faculty or staff member of this university misuses a research grant, he/ she will be punished and his/her eligibility to apply for research grants at the university will be suspended for a fixed period of time.

6. If any faculty or staff member of this university takes part in or deliberately ignores the misuse of a research grant, he/she will be punished and his/her eligibility to apply for research grants at the university may be suspended for a fixed period of time.

7. If any faculty or staff member misuses a research grant through lack of adherence to the Guidelines to prevent misuse of grants, or by taking part in or deliberately ignoring misuse, the manager in charge of the faculty of department may also be subject to punishment.

IV. Responsibility for proceeding with “The Guidelines”

- (1) Allocation of responsibility for the management of funds is stated in the regulation article from 4 to 6.
- (2) Responsibility for proceeding with “The Guidelines” is stated in the regulation articles 4, 8, 9, and 11.

V. Awareness

- (1) The director of each faculty must ensure every faculty member is fully aware of “The Guidelines.”
- (2) The director of each faculty must grasp the awareness of the members and report it to the Executive Vice-President for Research after each fiscal year.

VI. Monitoring

- (1) To grasp the status of implementation, the Promoting Team for The Guidelines (henceforth the “Promoting Team”) monitors several faculties based on the report.
- (2) To improve the Guidelines, the Promoting Team discusses problems found in faculties.
- (3) To improve “The Guidelines”, “the Promoting Team” analyzes the results of monitoring, audits, and annual reports and report them to the Executive Vice-President for Research.
- (4) Upon receiving any report such as those described above, the Executive Vice-President for Research reports them to the President.
- (5) Regardless of reports mentioned above, the President requests the Executive Vice-President for Research for a report on the state of appropriate management of competitive funds as necessary.

VII. Guidelines for Causes of Misuse and Misconduct

Specific actions to prevent misuse and misconduct are mentioned below.

- i. To provide a proper environment for managing. (Appendix 1 ^{*omitted})
- ii. Specific measures to prevent the misuse of and misconduct involving funds. (Appendix 2 ^{*omitted})

VIII. Actions against Misuse or Misconduct Involving-Funds

- (1) The director of faculty must prepare a remedy and announce it to the members and to the Vice-President for Research.
- (2) When misuse or misconduct is proven, the Vice-President for Research shall analyze the annual report of the faculty and devise improvements based on the analysis.

IX. Working Team

The Executive Vice- President can set up a working team under the Promoting Team to decide business procedures regarding the prevention of misuse and misconduct.

Receiving funds based on false statements, misuse, fabrication, plagiarism, or any other misconduct **will undermine public trust.**

This Handbook is designed to summarize important rules regarding accounting regulations in order to prevent misuse and misconduct concerning grants arising from misunderstandings. The content of this handbook may be revised. Please refer to the Kyoto University website for the latest content.

Kyoto University
Research and International Affairs Department
Department of Financial Affairs

CONTACT

Research Promotion Division, Research and International Affairs Department, Kyoto University.
TEL:075-753-2603 FAX:075-753-2042