



Research Grants Handbook  
~How to use your grants properly~  
<Abridged Translation>



*Kyoto University*

*October 2013*

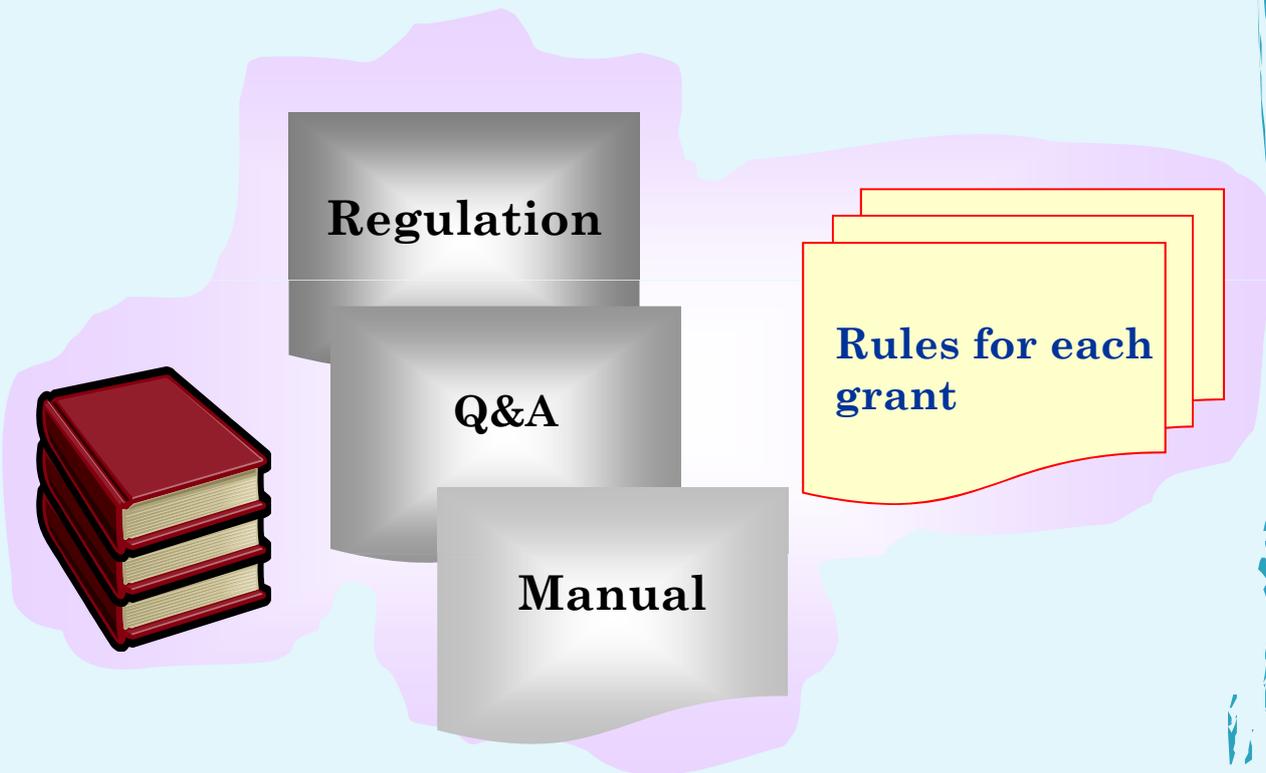
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# 1. Preface

- ◆ This Handbook is designed to summarize the important rules regarding accounting regulations to prevent misuse and misconduct of grants due to misunderstanding. The rules mentioned in this Handbook apply not only to scientific grants, but also to all other expenses at Kyoto University.
- ◆ Please keep this Handbook in your laboratory at all times so you can check the rules before you make a purchase.

## Points to Remember



## 2. Apotheosis of faculty and staff at Kyoto University

- ◆ Although ethic and moral principles are provided in many terms in Kyoto University, all employees must always be conscious of the following items.

**Faculty members should be especially mindful of the following:**

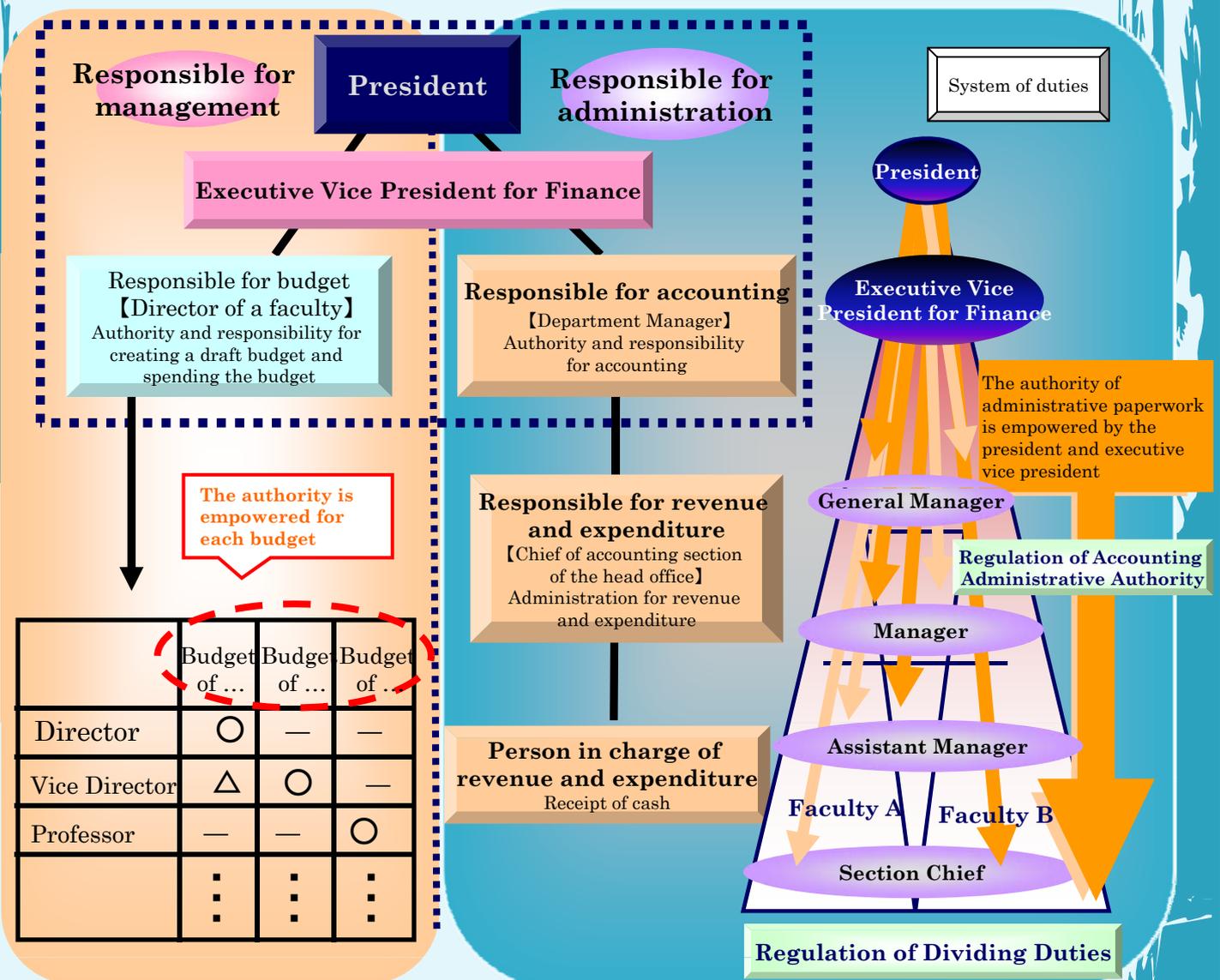
1. Have pride as a researcher and have regard for your appointed task.
2. Do not receive or use grants improperly.
3. Do not participate in improper receipt or use of grants.
4. Do not let others participate in the improper receipt or use of grants.
5. Do not deliberately ignore the improper receipt or use of grants.

- ◆ Under 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 perform their best to fulfill their obligations.
- ◆ Faculty and staff members must put forth their best effort 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 while considering social norms and ethics.
- ◆ Education is not only a method for the succession of science and culture, but it also develops students' abilities and personality; therefore, faculty and staff members shall not discriminate against students by their gender, race, or religion. Research aims at the development of science and culture, as well as the accumulation of intellectual assets for humankind. While promoting research, faculty and staff members must maintain high ethicality and integrity.
- ◆ Supporting education and research as well as managing the university is essential for the university's sustainable development. Faculty and staff members must realize that the university is a social entity and must make an effort to improve themselves to fulfill their obligations by developing their skills and widening their perspectives.



# 3. Authority of Accounting

- ◆ 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 on the director of each faculty, and the responsibility for administration is on the manager.



※ If a faculty member wishes to perform accountancy, such as order and verification, he or she will be responsible for the behavior as an accounting staff.

# 4. Contracts

## 【Contract Procedures】

- ◆ Contracts made at Kyoto University must be in the style of open tendering. However, negotiated contracts may be made as an exception in case of the following:

- If the character or the purpose of the contract does not fit open tendering
- If the expected price is less than 10,000,000 yen

## 【Written contract】

- ◆ In the case of making a contract for less than 5,000,000 yen, creating a written contract is not necessary.

## 【Record of an expected price】

- ◆ If the case of making a negotiated contract, and the expected price is less than 5,000,000 yen, making a record of an expected price is not necessary.

## 【Estimate】

- ◆ You must obtain an estimate from more than two companies in the case of purchasing materials for more than 5,000,000 yen (1,000,000 yen apiece). In the case of making a contract other than sale of goods for more than 5,000,000 yen, you must obtain a written estimate from more than two companies. If the cost is less than 5,000,000 yen, obtaining an estimate is not necessary. However, in the case of making a contract for more than a total of 1,000,000 yen, you must obtain an estimate from more than two companies or research the market price.

In the case of making a negotiated contract between 5,000,000 and 10,000,000 yen, you must take the style of a competitive bid.



- ※ Depending on the fund, you must always obtain a written estimate.
- ※ The regulations may differ from the ones at Kyoto University, depending on the fund.

## 5. Prohibited Matters



- ◆ Researchers should keep in mind the following prohibited matters. Submitting a false document is considered an improper receipt, even if you do not use it for personal matters.

1. **Fictitious salary or reward**

2. **Fictitious business trips**  
**Padded demand**

3. **Fictitious purchases**

### **Examples of misuse/misconduct**

- ◆ **1. Fictitious salary or reward**

- Overpaying a salary or reward intentionally by fixing a timecard.
- Paying a fictitious salary or reward to someone who then returns a certain amount for managing a laboratory.

## ※ Kickback

Even if the payment of the salary or reward proceeds appropriately, forcing the employee to return a part or all of it is misconduct, even if the employee is in agreement.



## ◆ 2. Fictitious business trips and padded demand

- Receiving your traveling expenses repeatedly from several organizations.
- Issuing a false estimate and invoice for an air ticket for bill padding to afford the registration fee of a symposium for the students.
- Receiving traveling expense for two days, even though the plan was changed to return the same day.
- Even though the business trip was canceled, you decided to make and submit a false report and use the budget for another project's business trip.
- Receiving traveling expenses for a personal trip.
- Even though you used a package tour that includes hotel expenses, you charged the total amount as an air ticket and received additional money for the hotel.



### ◆ 3. Fictitious purchases and rewriting papers



- Because you couldn't spend the whole research fund by the end of the fiscal year, you made a fictitious order so the company could pool the money and use it next year for research.
- Because a certain budget prohibits purchasing heavy machineries or using the money for repair work, you created false papers by cooperating with a company.
- Even though the delivery was made after April, you created a false paper with a company to pretend the delivery was made before April and paid the company in advance.
- Because you were short on budget, you created a false paper with a company to pretend the delivery was made after April, even though it was made in March, so you could use the budget from the next fiscal year.

News

#### 【 News of MISCONDUCT 】

A University of ○○ professor was arrested Thursday for allegedly bilking the school and △△ University out of a combined ¥21.8 million by falsely claiming he needed the funds for nonexistent research projects.

The special investigation unit of the ○○ Public Prosecutor's Office arrested □□, 55, who specializes in developing electronic medical records systems at the ■■■■.

□□ allegedly used the money he swindled from the universities for his own purposes as well as to pay private firms that cooperated in coming up with bogus projects, prosecutors said. The firms were not identified. ○○ said it will launch a committee to look into this case.

The prosecutors alleged that □□ between March 2010 and September 2011 conspired with six firms that submitted falsified delivery statements and bills for making databases for projects that didn't exist to the University of ○○. The university paid ¥18.9 million to the companies.

□□ also conspired with an IT firm in March 2010 and swindled △△ University out of about ¥2.9 million, claiming the funds were for a project he was working on together with a researcher at the college, the prosecutors alleged.

( Excerpt from a newspaper )

#### ※ Donated funds may not be managed by an individual

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

# 6. Salary and Reward

## ◆ Procedure for paying a salary or a reward to assistant research workers.

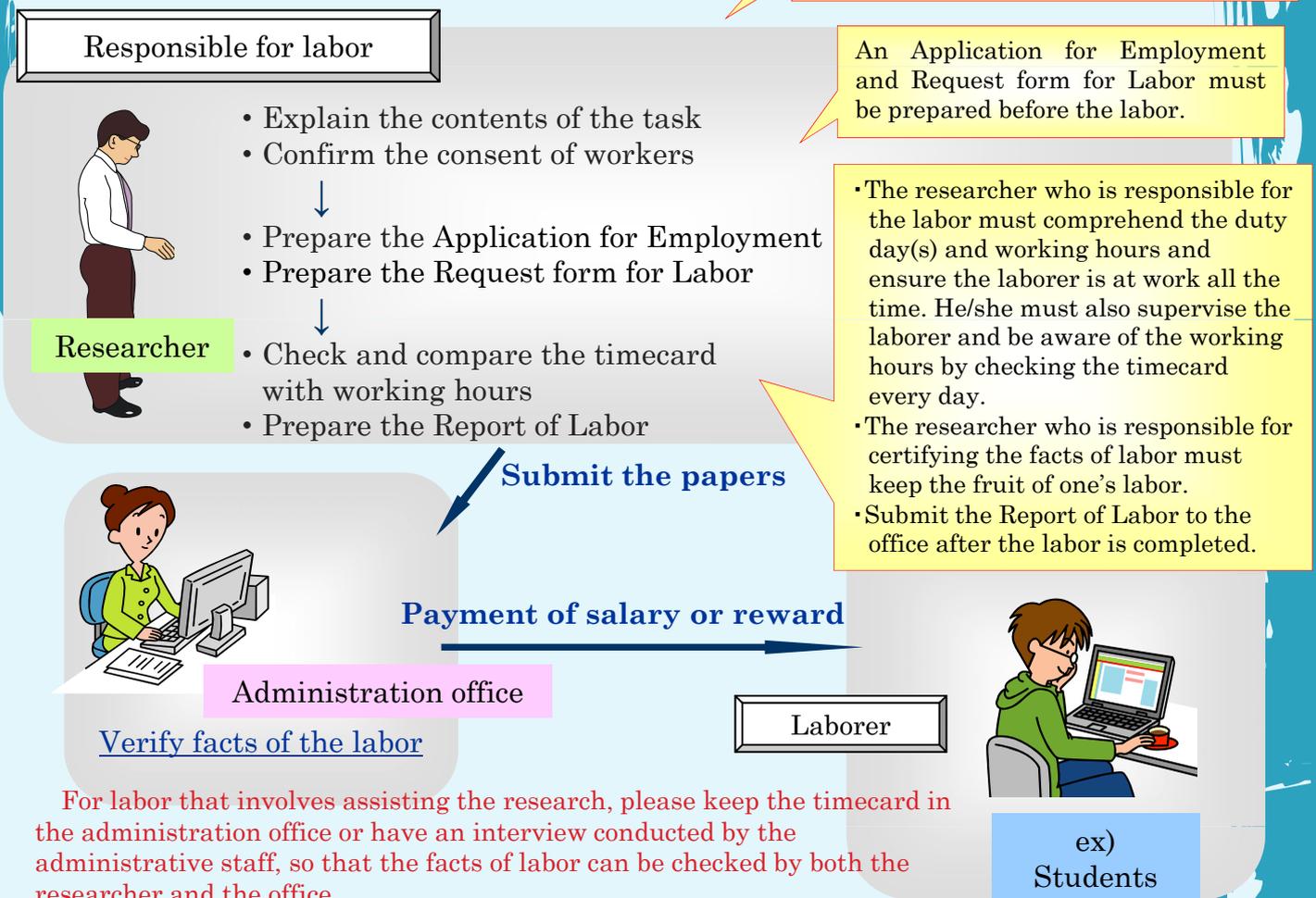
Salary: A wage paid based on a contract of employment.

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

### IMPORTANT

1. Contents, period, working hours, and payment for the task must be explained to the workers.
2. Consent of the workers must be confirmed.
3. Submit the employment papers and complete the procedure before the labor.
4. Compare and check the timecard with working hours.

### 【Procedure for paying a salary or a reward】



For labor that involves assisting the 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 speech, please indicate the facts of the labor via the Report of Labor, pamphlets, website, etc.

# 7. Traveling Expenses

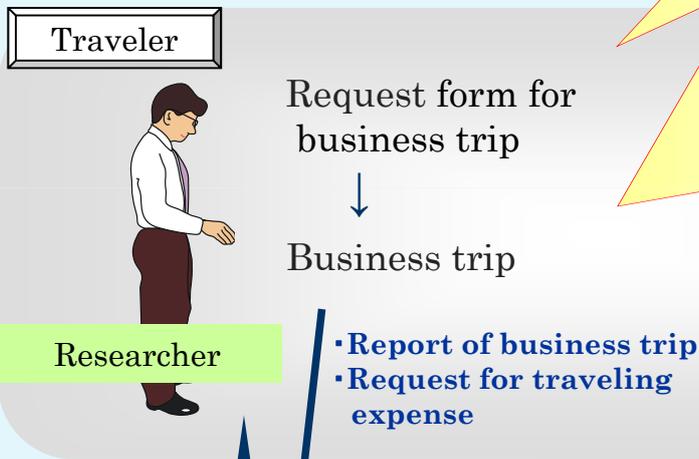


## ◆ Procedure for paying traveling expenses

- Please provide the following:**
1. Evidence of the business trip
  2. Evidence of the traveling expense

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

### 【Procedure for paying traveling expenses】



- 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. 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 traveling expenses.
- The traveler must confirm the content and sign the report of the business trip.

### Necessary papers for transportation

Direction	Type	Necessary papers
Domestic	Airfare	In case of reimbursing: Proof of payment (e.g., receipt) and proof of travel via plane (e.g., stub). In case of payment by rough estimate: The purchase is already completed. An estimate is not necessary.
	Carfare	Report of Using Private Vehicle
International	Transportation fee	In case of reimbursing: Proof of payment (e.g., receipt) and proof of travel via plane (e.g., stub). In case of payment by rough estimate: Schedule, estimate of the fee, receipt (in case the purchase is already completed; estimate is not necessary).
	Other (ESTA, passport, etc.)	Proof of payment

Payment of traveling expense

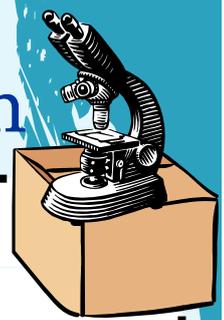


Administration office

• Verifying the facts via reports and evidence



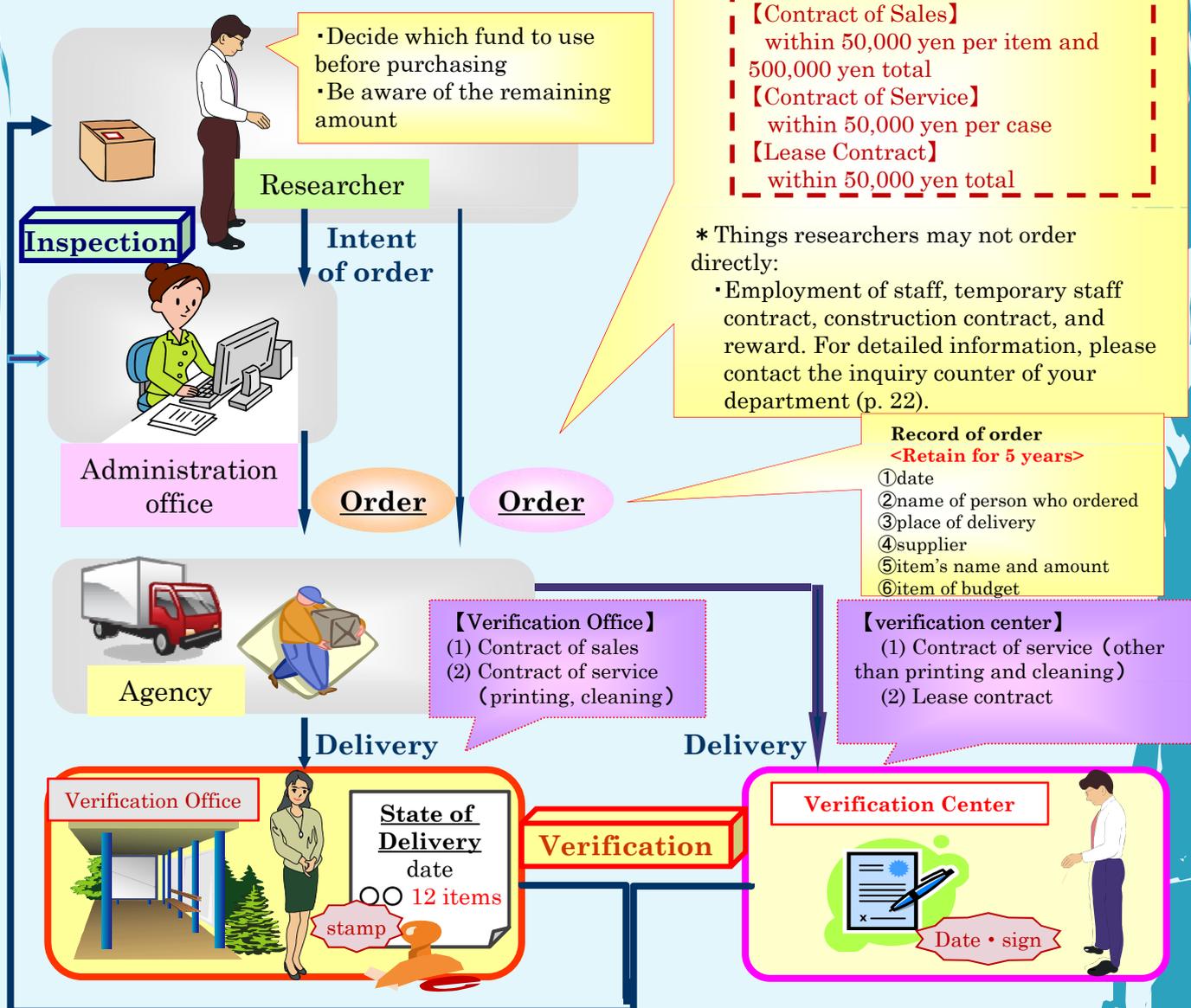
# 8. Purchase and Verification



## IMPORTANT

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

### 【Purchasing Procedure】



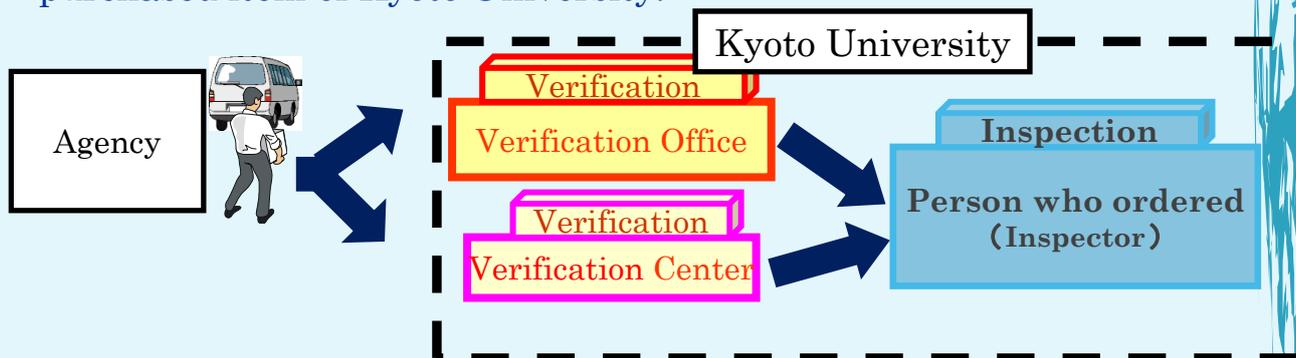
**Verification must be performed by someone other than the person who placed the order.**

**※As a general rule, verification must be done by a qualified person who doesn't belong in the same lab as the one who ordered.**

North Campus, Main Campus, Faculty of Medicine Campus, University Hospital West Campus, Uji Campus, Katsura Campus, Inuyama Campus

**【Verification Office and Verification Center】**

- ◆ Eight Verification Offices are located on major campuses, and a Verification Center is located at each division. Verification Offices/Centers are the gate for fictitious purchases and where an officer checks the items.
- ◆ Items lacking verification by either one will not be admitted as a purchased item of Kyoto University.



**【Items handled in Verification Office】**

1. Items based on Contract of Sales
2. Service based on Contract of Service (printing, cleaning)

**【Items not covered by Verification Office】**

- Research animals, gas, isotope, dry ice
- Books (including magazines) delivered to libraries
- Medicine, medical supplies, and equipment purchased by medical examination budget of University Hospital
- Items purchased by the main office in the form of a blanket order (printing paper, envelopes, fluorescent, toilet rolls, alcohol, etc.)
- Items purchased in a store
- Items that cost more than 5,000,000 yen
- Items delivered by delivery service and postal service
- Delivery to distant facilities

**【Items handled in Verification Center】**

1. Service based on Contract of Service (other than printing, cleaning, and construction)
2. Items based on Lease Contract

※Delivery made after business hours and on holidays must be inspected by the Verification Center.

Items not covered by Verification Office must be inspected by Verification Center.

**【Authority and responsibility of members who order and verify】**

Verification・・・check the facts of delivery, service, etc.

Inspection・・・check the quality, specification, and performance

- ◆ Person who ordered and inspector are authorized to complete their financial duty.

[In the case of delivering to an institution other than Kyoto University, you must appoint a staff member at that institute as inspector.]

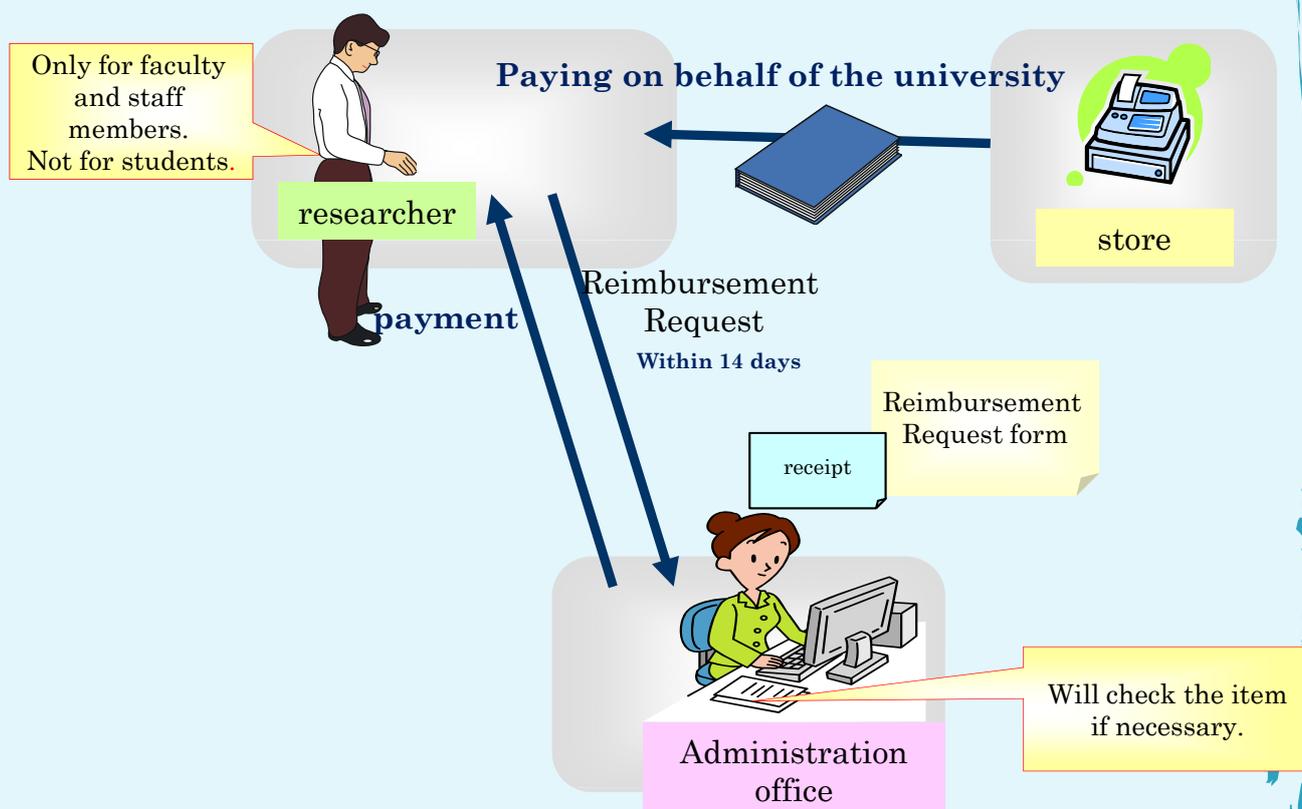
# 9. Reimbursement

- ◆ The university will reimburse up to 100,000 yen that faculty and staff members paid on behalf of the university, if the Chief Accounting Officer approves. Obtain approval before the payment in the case of spending more than 100,000 yen.

## IMPORTANT

1. Students cannot claim reimbursement.
2. You must submit a Reimbursement Request form within 14 days from the day of purchase, attaching the receipt and necessary papers as proof.

### 【Reimbursement Procedure】



# 10. University Credit Card

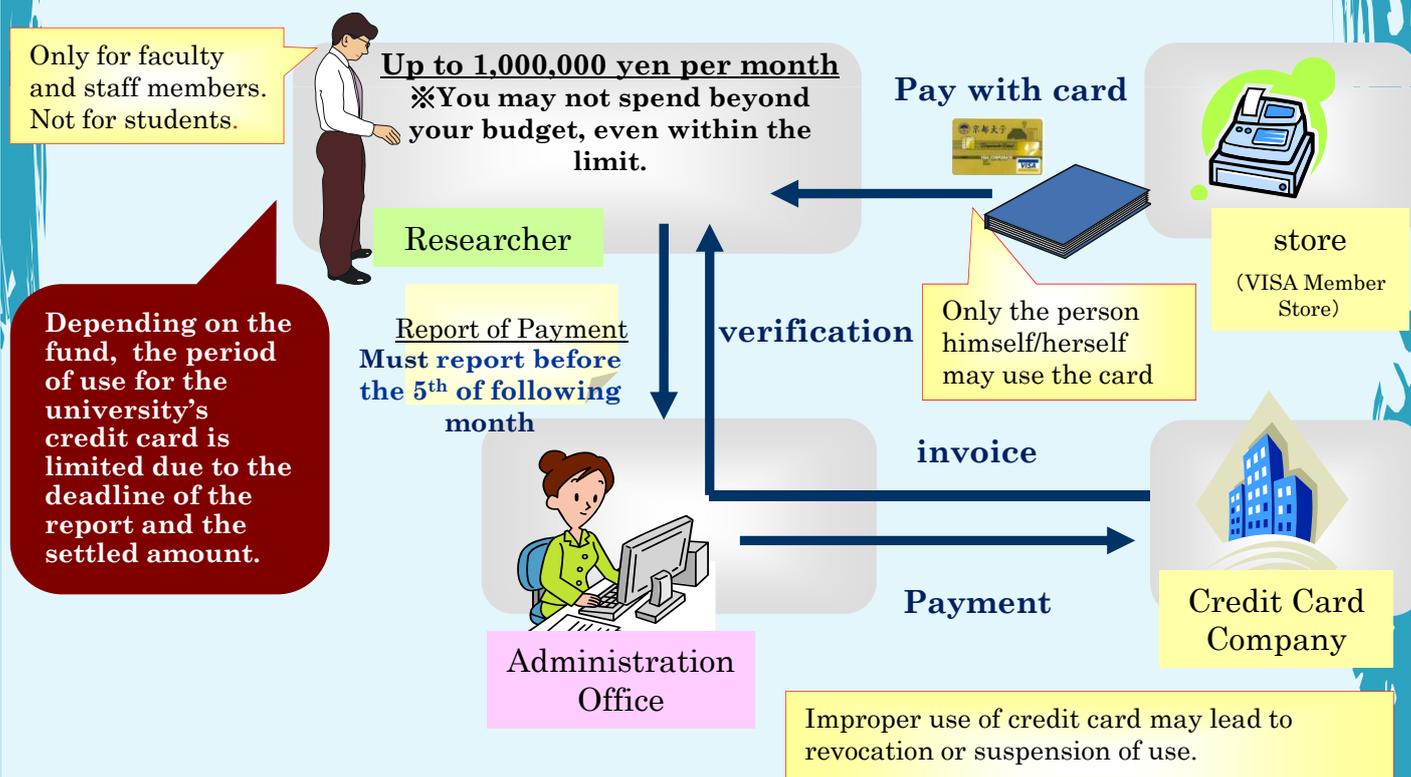
- ◆ Kyoto University offers a university credit card so university members do not have to cover payments, even for a while.
- ◆ Not all departments/faculty members have a credit card.



## IMPORTANT

1. There is a restriction on using competitive funds at the end of the fiscal year.
2. Usage for traveling expenses are prohibited.

### 【Procedure for using the university's credit card】



### 【Credit card Usage】

- books
- consumables (except items over 100,000 yen)
- cost of rental car, highway toll, gasoline
- Registration fee for a symposium (except reception fee)
- Submission fee, publication charge, extra-illustration fee
- Payment outside Japan

- Traveling expenses
- Items worth more than 100,000 yen
- Internet auction
- Private use

# 11. Advance Payment

- ◆ Kyoto University will provide advance payment to researchers on behalf of the organization providing the fund. Advance payment can be made only if the researcher is given a notice of provisional selection or is continuing a 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 given a promise of providing the fund

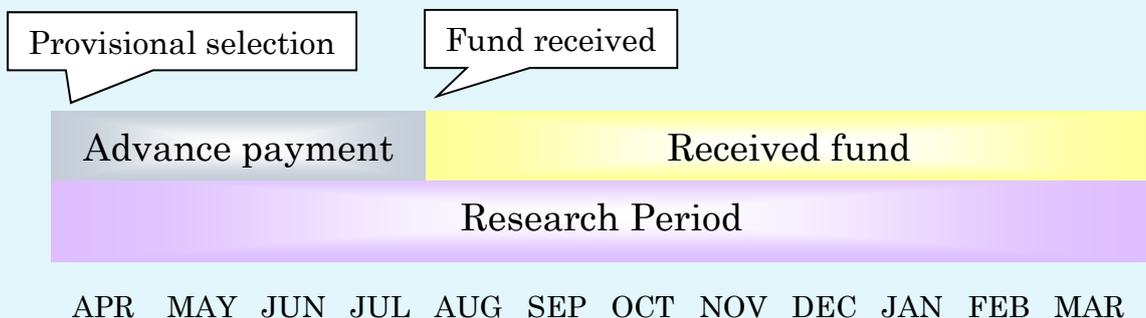
## Funds that can be reimbursed

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

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



【Able to start before the allocation】



Able to use the fund at all times



# 12. Food and Beverages



“Regulation for Food and Beverage Budget at  
Kyoto University” enacted on March 3, 2013

## Maximum amount

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

## Conditions for serving food and beverages

Serving food and beverages must be avoided; however, they can be served in the case of an unavoidable situations such as meetings or 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.
4. Purchasing food and beverages while duty of entry and exit is limited.
5. Purchasing food and beverages for a commendation ceremony for staff or students.
6. Purchasing food and beverages for a meeting with just the staff of Kyoto University is prohibited except for 4 and 5.
7. Purchasing alcoholic beverages is strictly prohibited.

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

※This regulation does not apply if the funding organization has its own rules.

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. Only “Multi-year Fund (*Kikin*)” is allocated.  
(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. Only “Series of single-year grants” is allocated.  
(Grants other than 1 or 2) Grant-in-Aid for Specially Promoted Research, Grant-in-Aid for Scientific Research (S), (A))

## ◆ Multi-year Fund

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

## ◆ Series of single-year grants

Request 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 impossible to predict at the time of disbursement. The remainder of funds after the research is completed cannot be carried over to the next fiscal year.

## Cause

1. Postponement or suspension of research  
Due to a problem, postponement or suspension of research is necessary until the problem is resolved.
2. Difficulty obtaining supplies  
Obtaining supplies from the original research plan became difficult.
3. Difficulty with preliminary survey  
Research must be postponed due to difficulty with preliminary survey.
4. Difficulty deciding the method of research  
When additional time is needed due to an unforeseen change in the initial research plan caused by obtaining new knowledge or discovery through subject research or other research.
5. Climate  
When continuing the research became difficult due to an earthquake, tidal wave, flood, or other natural calamity.

## ※ “Adjustment budget”

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 of Funds

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

## I Common limits:



### 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

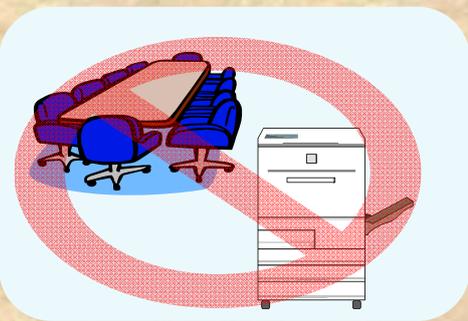
### 4. Mixing direct expenses with other funds that have a usage limit

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

### 5. Paying expenses that should be covered by indirect funding

# 14. Regulations of Funds

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



**1. Equipping buildings and purchasing real estate**

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

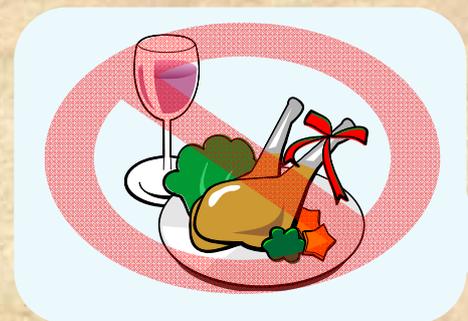
**3. Insurance for facilities**

**4. Financial support of tuition for students (scholarship)**

**5. Supplies that should be provided by the university (desk, chair, copying machine, etc.)**

**6. Alcohol and banquets**

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



**1. Equipping buildings**

**2. Supplies that should be provided by the university (desk, chair, copying machine, etc.)**

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

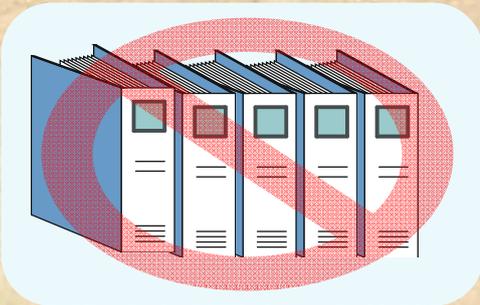
**4. Machineries over 500,000 yen, which can be leased.**

(Purchasing is allowed when the price is cheaper than the lease cost.)

**5. Banquets**

# 14. Regulations of Funds

**V Funds for the Development of Human Resources in Science and Technology may not be used for the following:**



**1. Purchasing real estate or equipping or repairing buildings**

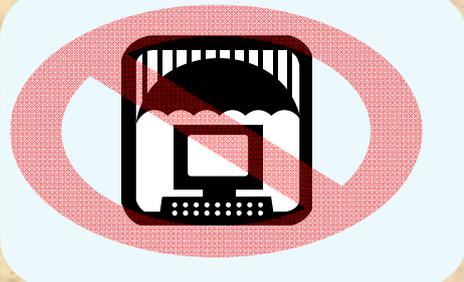
Slight installation for equipment purchased by the same fund is allowed.

**2. Supplies that should be provided by the university**

**3. Alcohol, cigarettes, etc.**

**4. Excessive purchase of consumable supplies at the end of the fiscal year**

**VI Grant for Industrial Technology Research (NEDO) may not be used for the following:**



**1. Equipping or repairing buildings**

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

**3. Expenses for supplies verified at the end of the fiscal year**

except for cases with rational reasons

**4. Supplies that should be provided by the university (desk, chair, copying machine, etc.)**

**5. Food and beverages (banquets, etc.)**

**6. Traveling expenses for other than principal investigators, co-investigators, or research assistant workers**

❖ Restoration of funds may be asked by the funding organization due to a violation of regulations.

# 15. Penalty

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



## Punishment toward the individual

### 【University】

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

(The case will be announced and be made public.)

### 【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 organization for more details.

### 【Legal ramifications】

The university or the funding organization could sue.

## Punishment toward the university

1. If the university neglects to properly verify the supplies, 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. Other researchers at the university might be punished by losing grant-application eligibility.

## Examples of punishment by funding organizations

In April 2012, misconduct was reported to a funding organization by a university. As a result of the investigation, the organization concluded that misconduct did take place, and the organization decided to punish the university.

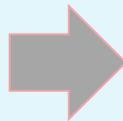
1. The researcher had to return the entire amount of the grant (direct cost and overhead) plus an additional charge (5% per year since the incident).
2. The researcher lost eligibility to apply to any fund granted by the organization for three years.

# 16. Change of Punishment

The guidelines for the proper use of funds (developed September 9, 2005) were changed on October 17, 2013.

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

<Before> 5 years



<After> 10 years

2. The period for 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.  
e.g., making cash by a false bill (pooled funds) = 4 years of losing the eligibility to apply.



<After> 1~5 years ※

Determined by the content of misuse.  
e.g., 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

After the guidelines changed on October 17, 2013, each ministry started to apply the changes, starting with losing application eligibility. However, the changes with a heavier penalty (e.g., 10 years' penalty for using the fund for personal reasons) will be applied starting from fiscal year 2013 (including continuous research).

# 17. Inquiry

- ◆ The inquiry counter is for giving advice on regulations and procedures for research funds.

## 【Main Office】

Categories		Inquiry Counter	Contact
Grant-in-Aid for researcher		Research Promotion Division	<a href="mailto:kenkyusuishin850@mail2.adm.kyoto-u.ac.jp">kenkyusuishin850@mail2.adm.kyoto-u.ac.jp</a>
Grant-in-Aid for organization		Research Promotion Division	<a href="mailto:850kensui-senryaku@mail2.adm.kyoto-u.ac.jp">850kensui-senryaku@mail2.adm.kyoto-u.ac.jp</a>
Society-Academia		Society-Academia Collaboration Division	<a href="mailto:info@saci.kyoto-u.ac.jp">info@saci.kyoto-u.ac.jp</a>
International	JSPS	Research Promotion Division	<a href="mailto:kenkyusuishin850@mail2.adm.kyoto-u.ac.jp">kenkyusuishin850@mail2.adm.kyoto-u.ac.jp</a>
	Other	International Affairs Division	<a href="mailto:i-coop850@mail2.adm.kyoto-u.ac.jp">i-coop850@mail2.adm.kyoto-u.ac.jp</a>
Academic		Educational Planning Division	<a href="mailto:ksui-kkikaku-kyom02@mail2.adm.kyoto-u.ac.jp">ksui-kkikaku-kyom02@mail2.adm.kyoto-u.ac.jp</a>

## 【Faculty】

Faculty	Categories		Inquiry Counter	Contact
Graduate School of Letters Faculty of Letters	General		External Funds Section Accounts Division Administration Office (Letters), Main Campus	
Graduate School of Education Faculty of Education	International	Apply	General Affairs Section General Affairs Division Administration Office (Letters), Main Campus	
Graduate School of Law Faculty of Law		Accept Pay Report	External Funds Section Accounts Division Administration Office (Letters), Main Campus	
Graduate School of Economics Faculty of Economics				

Graduate School of Science Faculty of Science	Grant-in-Aid	Apply	Research Support Division, Administration Office, North Campus	<a href="mailto:a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp">a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp</a>
		Pay Report	Research Support Division, Administration Office, North Campus	<a href="mailto:a60hojokin1@mail2.adm.kyoto-u.ac.jp">a60hojokin1@mail2.adm.kyoto-u.ac.jp</a>
	Society-Academia	Apply	Research Support Division, Administration Office, North Campus	<a href="mailto:a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp">a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp</a>
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
	Donated Funds	Apply	Research Support Division, Administration Office, North Campus	<a href="mailto:a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp">a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp</a>
		Accept Pay	Accounts Division, Administration Office, North Campus	<a href="mailto:a60unnei1@mail2.adm.kyoto-u.ac.jp">a60unnei1@mail2.adm.kyoto-u.ac.jp</a>
	International	Apply	Research Support Division, Administration Office, North Campus	<a href="mailto:a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp">a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp</a>
		Contract Pay Report	Research Support Division, Administration Office, North Campus	

Faculty	Categories	Inquiry Counter	Contact
Graduate School of Medicine Faculty of Medicine	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	060intl-aff@mail2.adm.kyoto-u.ac.jp

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	General	Southwest Administration Office Financial Management Division Financial Management Section	A50kanri@mail2.adm.kyoto-u.ac.jp
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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		

Faculty	Categories		Inquiry Counter	Contact
Graduate School of Engineering Faculty 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		
Graduate School of Agriculture Faculty of Agriculture	Grant-in-Aid	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Pay Report	Research Support Division, Administration Office, North Campus	
	Society-Academia	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
	Donated Funds	Apply	Research Support Division, Administration Office, North Campus	<a href="mailto:a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp">a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp</a>
		Accept Pay	Accounts Division, Administration Office, North Campus	
	International	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
Graduate School of Human and Environmental Studies Faculty of Integrated Human Studies	General	Yoshida South Funding Management Section	A30gaibushikinukeire@mail2.adm.kyoto-u.ac.jp	
Graduate School of Energy Science	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	
Graduate School of Asian and African Area Studies	General	Southwest Administration Office Financial Management Division Financial Management Section	A50kanri@mail2.adm.kyoto-u.ac.jp	

Faculty	Categories		Inquiry Counter	Contact
Graduate School of Informatics	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	
Graduate School of Biostudies	Grant-in-Aid	General	Accounts Division Administration Office (Science), Main Campus	
	Society-Academia	General	Accounts Division Administration Office (Science), Main Campus	
Graduate School of Global Environmental Studies	International	Accept Pay	Accounts Division Administration Office (Science), Main Campus	
		Apply	General Affairs Division Administration Office (Science), Main Campus	
School of Government	General		External Funds Section Accounts Division Administration Office (Letters), Main Campus	
	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 Management	General		External Funds Section Accounts Division Administration Office (Letters), Main Campus	
	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	
Institute for Chemical Research	General		Uji URA Office	uji.ura@mail2.adm.kyoto-u.ac.jp
Institute for Research in Humanities	General		External Funds Section Accounts Division Administration Office (Letters), Main Campus	
	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	
Institute for Frontier Medical Sciences	General		Southwest Administration Office Financial Management Division Financial Management Section	A50kanri@mail2.adm.kyoto-u.ac.jp
Institute of Advanced Energy	General		Uji URA Office	<a href="mailto:uji.ura@mail2.adm.kyoto-u.ac.jp">uji.ura@mail2.adm.kyoto-u.ac.jp</a>
Research Institute for Sustainable Humanosphere				
Disaster Prevention Research Institute				

Faculty	Categories		Inquiry Counter	Contact
Yukawa Institute for Theoretical Physics	Grant-in-Aid	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Pay Report	Research Support Division, Administration Office, North Campus	
	Society-Academia	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
	Donated Funds	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Accept Pay	Accounts Division, Administration Office, North Campus	
	International	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	

Institute for Virus Research	General	Southwest Administration Office Financial Management Division Financial Management Section	A50kanri@mail2.adm.kyoto-u.ac.jp
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Institute of Economic Research	General		External Funds Section Accounts Division Administration Office (Letters), Main Campus	
	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	

Research Institute for Mathematical Sciences	Grant-in-Aid	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Pay Report	Research Support Division, Administration Office, North Campus	a60hojokin1@mail2.adm.kyoto-u.ac.jp
	Society-Academia	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
	Donated Funds	Apply	Administration Office, North Campus Research Support Division	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Accept Pay	Accounts Division, Administration Office, North Campus	
	International	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	

Faculty	Categories		Inquiry Counter	Contact
Research Institute for Mathematical Sciences	Grant-in-Aid	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Pay Report	Research Support Division, Administration Office, North Campus	a60hojokin1@mail2.adm.kyoto-u.ac.jp
	Society-Academia	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
	Donated Funds	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Accept Pay	Accounts Division, Administration Office, North Campus	a60unneih1@mail2.adm.kyoto-u.ac.jp
	International	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
Research Reactor Institute	Apply	Accounting Section		
	Accept Report	Accounting Section		
	Pay	Supplies Section		
		Accounting Section		
Primate Research Institute	General	The Cooperative Research Section in PRI	420kenkyujosei@mail2.adm.kyoto-u.ac.jp	
Center for Southeast Asian Studies	General	Southwest Administration Office	A50kanri@mail2.adm.kyoto-u.ac.jp	
Center for iPS Cell Research and Application		Financial Management Division Financial Management Section		
Library Network	General	the general affairs section		
Institute for Information Management and Communication	General	Information Management Department	740jyohokikaku-soumu@mail2.adm.kyoto-u.ac.jp	
Academic Center for Computing and Media Studies		Information Promotion Division General Affairs Division		
Radiation Biology Center	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		
Career-Path Promotion Unit for Young Life Scientists		International	Administration Office, Faculty of Medicine Campus and University Hospital, Accounts and Research Collaboration Division, International Affairs Branch	<a href="mailto:060intl-aff@mail2.adm.kyoto-u.ac.jp">060intl-aff@mail2.adm.kyoto-u.ac.jp</a>

Faculty	Categories	Inquiry Counter	Contact	
Center for Ecological Research	General	accounting department	620groupB@mail2.adm.kyoto-u.ac.jp	
Center for Integrated Area Studies	General	Southwest Administration Office Financial Management Division Financial Management Section	A50kanri@mail2.adm.kyoto-u.ac.jp	
Center for African Area Studies				
Center for the Promotion of Excellence in Higher Education	General	Yoshida South Funding Management Section	A30gaibushikinukeire@mail2.adm.kyoto-u.ac.jp	
Institute for Liberal Arts and Sciences				
Graduate School of Advanced Integrated Studies in Human Survivability (Shishu-Kan*)				
The Kyoto University Museum	General	External Funds Section Accounts Division Administration Office (Letters), Main Campus		
	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	
Research Center for Low Temperature and Materials Sciences	Grant-in-Aid	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Pay Report	Research Support Division, Administration Office, North Campus	a60hojokin1@mail2.adm.kyoto-u.ac.jp
	Society-Academia	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
	Donated Funds	Apply	Administration Office, North Campus Research Support Division	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Accept Pay	Accounts Division, Administration Office, North Campus	a60unneihi1@mail2.adm.kyoto-u.ac.jp
	International	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
Field Science Education and Research Center	Grant-in-Aid	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Pay Report	Research Support Division, Administration Office, North Campus	
	Society-Academia	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
	Donated Funds	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Accept Pay	Accounts Division, Administration Office, North Campus	
	International	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	

Faculty	Categories		Inquiry Counter	Contact
Research Unit for Physiological Chemistry	Grant-in-Aid	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Pay Report	Research Support Division, Administration Office, North Campus	
	Society-Academia	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
	Donated Funds	Apply	Administration Office, North Campus Research Support Division	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Accept Pay	Accounts Division, Administration Office, North Campus	
	International	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	

Human Security Department Education Unit	Grant-in-Aid	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Pay Report	Research Support Division, Administration Office, North Campus	
	Society-Academia	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
	Donated Funds	Apply	Administration Office, North Campus Research Support Division	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Accept Pay	Accounts Division, Administration Office, North Campus	
	International	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	

Faculty	Categories		Inquiry Counter	Contact
The Educational Unit for Studies on Connectivity of Hills, Humans and Oceans	Grant-in-Aid	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Pay Report	Research Support Division, Administration Office, North Campus	
	Society-Academia	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
	Donated Funds	Apply	Administration Office, North Campus Research Support Division	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Accept Pay	Accounts Division, Administration Office, North Campus	
	International	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
Fukui Institute for Fundamental Chemistry	General		Cooperative Research Section, Promotion of Science and Technology Division, Graduate School of Engineering	
Advanced Biomedical Engineering Research Unit	General		Project Support Section, Promotion of Science and Technology Division, Graduate School of Engineering	
Elements Strategy Initiative for Catalysts Batteries				
Elements Strategy Initiative for Structural Materials				
Kokoro Research Center	General		Southwest Administration Office Financial Management Division Financial Management Section	<a href="mailto:A50kanri@mail2.adm.kyoto-u.ac.jp">A50kanri@mail2.adm.kyoto-u.ac.jp</a>
Wildlife Research Center	General		Office of Wild Research Center	
Center for Cultural Heritage Studies	General		External Funds Section Accounts Division Administration Office (Letters), Main Campus	
	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	
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	

Faculty	Categories		Inquiry Counter	Contact
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	
The Organization for the Promotion of International Relations (OPIR)	General		Research and International Affairs Department Foreign Student 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
Institute for Integrated Cell-Material Sciences (iCeMS)	General		Yoshida South Funding Management Section	A30gaibushikinukeire@mail2.adm.kyoto-u.ac.jp
General Student Support Center	General		External Funds Section Accounts Division Administration Office (Letters), Main Campus	
Kyoto University Archives	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	
Unit of Synergetic Studies for Space	Grant-in-Aid	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Pay Report	Research Support Division, Administration Office, North Campus	a60hojokin1@mail2.adm.kyoto-u.ac.jp
	Society-Academia	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
	Donated Funds	Apply	Administration Office, North Campus Research Support Division	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Accept Pay	Accounts Division, Administration Office, North Campus	a60unneihi1@mail2.adm.kyoto-u.ac.jp
	International	Apply	Research Support Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contract Pay Report	Research Support Division, Administration Office, North Campus	
Institute of Sustainability Science	General		Uji URA Office	uji.ura@mail2.adm.kyoto-u.ac.jp
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				
Young Researcher Development Center				

# 18. Whistle-blowing

- ◆ Kyoto University provides a channel for disclosing any misuse of funds.

## Whistle-blowing

Please use real name and contact information. A report without the real name might lead to an insufficient investigation.

〒606-8501

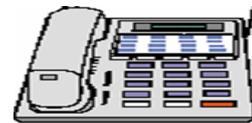
Yoshida- Honmachi, Sakyo-ku, Kyoto

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>



### 【Reception hours】

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

except Sunday, Saturday, and Japanese holidays: December 29~January 3, June 18, and third week of August, Monday ~ Wednesday.

※Please submit a Whistle-blowing form to the Audit Office to disclose any information regarding the misuse of funds.

※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 Proper Use of Funds 2013

Based on the Regulation of the Proper Management of Funds at Kyoto University (RPMFKU), Kyoto University has developed Kyoto University's Guidelines for the Proper Use of Funds (February 2009). However, because it has been five years since these guidelines were established and because of numerous cases involving the improper use of funds, the guidelines have been revised as Kyoto University's Guidelines for the Proper Use of Funds 2013 (henceforth "The Guidelines"):

## 1. Purpose

"The Guidelines" are for preventing the misuse of and misconduct involving funds, and for ensuring they are properly managed by Kyoto University.

## 2. Basic Policy

- (1) "The Guidelines" will set preferential actions specifically based on the analysis of reports on how each department is managing the funds.
- (2) The university will draw 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.

## 3. Responsibilities of faculty and administrative staff

- (1) Faculty and administrative staff shall follow "The Guidelines" observing the related rules with high morality and integrity.
- (2) When faculty or administrative staff discovers misconduct, he/she must try to consult with inquiry counter and report to the auditor.

## 4. Responsibility for proceeding with "The Guidelines"

- (1) Allocation of responsibility for the management of funds is stated in the regulation article 4.
- (2) Responsibility for proceeding with "The Guidelines" is stated in the regulation articles 6, 7, and 8.

## 5. 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 general manager (Executive Vice President for Research) after each fiscal year.

## 6. Monitoring

- (1) To grasp the situation, the Promoting Team for The Guidelines (henceforth the “Promoting Team”) will monitor several faculties based on the report.
- (2) To improve “The Guidelines”, “the Promoting Team” will analyze the results of monitoring, audits, and annual reports and report them to the general manager.

## 7. Guidelines for causes of misuse and misconduct

- (1) Specific actions to prevent misuse and misconduct are mentioned below.
  - i . To provide a proper environment for managing.
  - ii . Specific actions to prevent the misuse of and misconduct involving funds.

## 8. Actions against the misuse of or misconduct involving funds

- (1) Reports, investigations, and publications for misuse or misconduct are stated in regulation articles 10 through 17.
- (2) The director of faculty must prepare a remedy and announce it to the members and to the general manager.
- (3) When misuse or misconduct is proven, the general manager shall analyze the annual report of the faculty and devise improvements based on the analysis.

## 9. Working Team

The general manager 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 the trust of people.**

This Handbook is designed to summarize the important rules regarding accounting regulation in order to prevent misuse and misconduct concerning grants due to misunderstanding. The content of this handbook could change. Please contact the administration office of the department 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:075-753-2297 FAX:075-753-2042