

Handbook on Research Fund Use

[For the Proper Use of Research Funds]



京都大学
KYOTO UNIVERSITY

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Contents

1. Introduction	1
2. The Responsibilities of Kyoto University Faculty Members and Other Personnel	2
3. Scope of Authority in Financial Administration at KU	3
4. Contract System at KU	4
5. Prohibited Matters	6
6. Salaries and Rewards	9
7. Travel Expenses	10
8. Ordering & Acceptance Inspection of Purchased Goods, Etc.	11
9. Management of Goods	13
10. Reimbursement	14
11. Use of Corporate Credit Card	15
12. Temporary Advance Payment Pertaining to Expenditure Prior to Funding	16
13. Standards on Food Service Expenses	17
14. Use of Grants-in-Aid for Scientific Research in the Following Fiscal Year	18
15. Rules on Use of Competitive Funds, Etc.	19
16. Disciplinary Action, Etc., on Misuse	20
17. Tougher Restrictions and Improvement in Funding Eligibility	21
18. Cases at KU	22
19. Advisory Services	24
20. Reporting Office	29
21. KU Regulations Related to Accounting	30
22. The 4 th Guidelines for the Use of Funds	31
23. Significant Implementation Items	36
24. Organization for the Proper Management of Competitive Funds	37

Some of the chapters are exclusively on research funds. However, all other applies to use of all funds.

We strive to achieve the highest possible accuracy in translating the documents from their official language of Japanese. Please note, however, that due to the nature of translated documents, accuracy is not guaranteed. The translated documents are produced for convenience only, and are not legally binding. The original documents in the Japanese language shall always take precedence over their translated versions.

1. Introduction

- ◆ Kyoto University's accounting systems have been established systematically with regulations, Q&A, manuals and other publications that are made available for viewing on the University website. This Handbook is a compilation of the points of importance and items requiring careful attention in the accounting rules that are essential in spending research funds, etc. Please note that Kyoto University accounting rules herein are not limited to the use of research funds but applies similarly to other expenses in education, research, medical treatment, etc., at the University.
- ◆ The publication of the Handbook is aimed at easier and clearer presentation of the University's rules on accounting and fund spending and greater understanding of the rules among members of the faculty, in order to prevent inappropriate and illegal use of competitive funds and other research funds as a result of inadequate understanding of the accounting procedures.
- ◆ The Handbook should be available at research offices and rooms at all times to check what should be done in everyday purchase of goods, etc.
- ◆ Be fully aware that public funds represented by competitive and other research funds are supplied with taxpayer money and inappropriate and illegal abuse is strictly not allowed.

Misappropriation of research funds, etc., leads to the loss of society's trust in our University.

In addition, penalties such as reduction in government subsidies for operating expenses, indirect expenses, etc., are imposed, possibly leading to a major problem that impacts the foundation of University management.

2. The Responsibilities of Kyoto University Faculty Members and Other Personnel

- ◆ The rules related to ethical conduct are defined in *The Mission Statement of Kyoto University*, *The Responsibilities of the Kyoto University Faculty Member*, *Code of Ethics for Kyoto University Faculty Members* and *Promoting Research Integrity Regulations of Kyoto University, etc., in Research Activities*. In addition to these rules, be sure to comply with the following code of conduct.

Important notes requiring attention especially of researchers

- (1) Take pride in participation in research and be aware of its important mission.
- (2) Do not misuse research funds.
- (3) Do not connive with others to misuse research funds.
- (4) Ensure that others do not misuse research funds.
- (5) Do not connive at fraudulent use of research funds.

Important notes requiring attention of personnel handling research funds

- (1) Ensure that all researchers understand the Regulations and the Guidelines.
- (2) Ensure that others do not misuse research funds.
- (3) Do not connive at misuse of research funds.

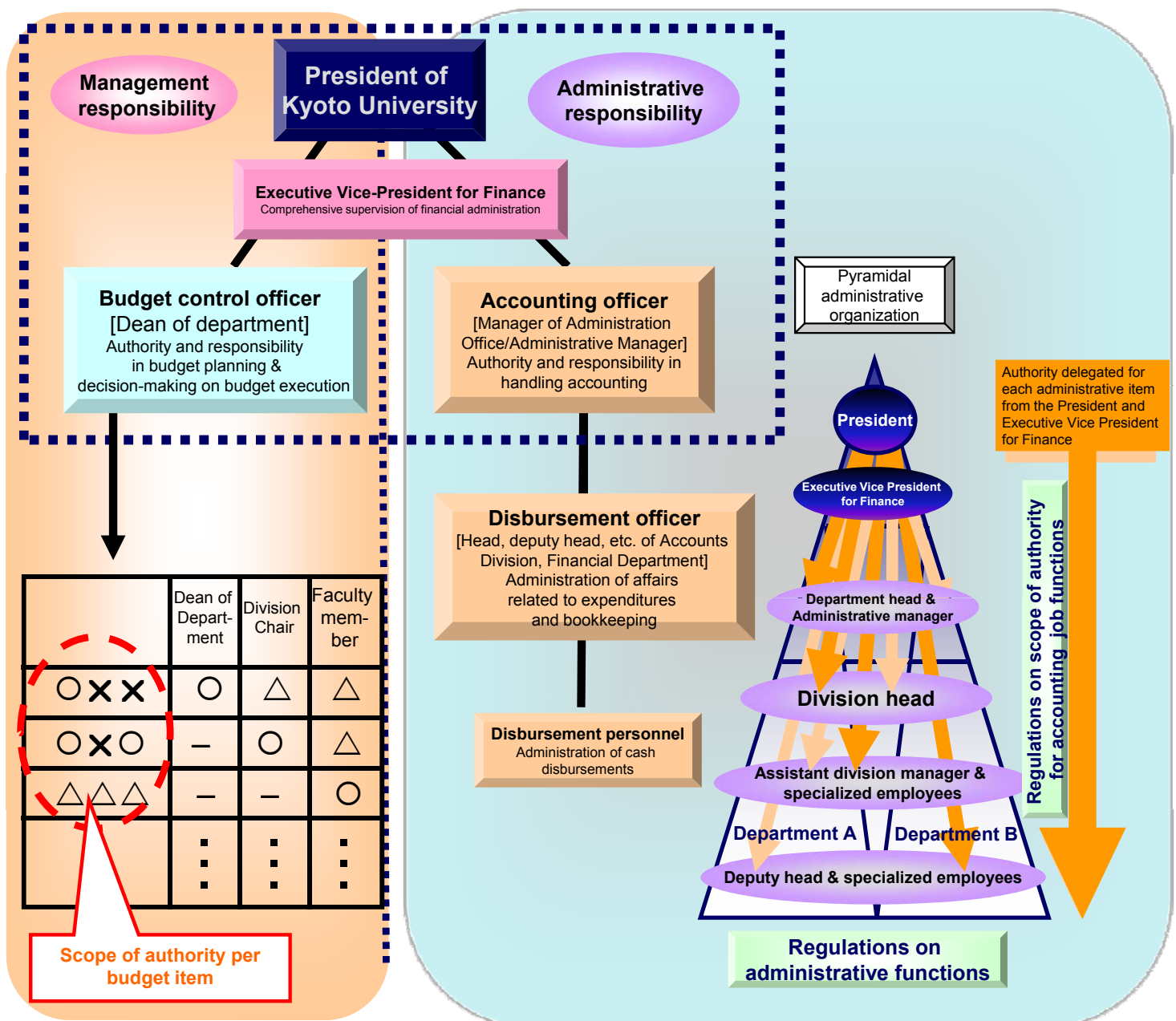
In criminal cases, Kyoto University faculty members will be classified as equivalent to public servants ("deemed public servants"). Acceptance of money or goods from suppliers, etc., is likely to be prosecuted as acceptance of bribe.

- ◆ The faculty members and other personnel of Kyoto University must be aware of one's mission in the respective area, such as education, research, support services, and University and academic department administration, and devote full energy into the implementation of one's duties in accordance with the Mission Statement of Kyoto University.
- ◆ By exerting one's greatest possible effort, the faculty member or employee must aspire to achieve the highest possible level in both education and research. Academic freedom is the most fundamental of requirements in realizing this and is honored in all aspects and venues of education and research, while paying adequate attention to social norms and code of ethics.
- ◆ Education is an endeavor to carry on academic and cultural heritages and to develop the abilities and build the character of each student. In doing this, the faculty member or employee shall not discriminate persons based on gender, ethnicity, creed, etc. Research is aimed at contributing to academic and cultural progress and to the aggregation of intellectual properties to be shared by mankind. In the promotion of this endeavor, the faculty member or employee is required to possess and maintain a strong sense of ethics and moral uprightness.
- ◆ Activities providing support in education and research and University and department administration are vitally important for uninterrupted development of KU. Each faculty member must recognize that the University is a social entity and commit oneself to self-refinement at all times, to enable fulfillment of one's responsibilities with highly specialized abilities and comprehensive outlook and contribute to the enrichment of KU's foundation in education and research and to the smooth administration and advancement of University and department administration.

(*The Responsibilities of the Kyoto University Faculty Member*, July 20, 2004)

3. Scope of Authority in Financial Administration at KU

- ◆ This scheme of the scope of authority for financial administration at KU is as follows. It is organized in a pyramidal structure with the President at the top.
- ◆ The scope of authority is defined clearly, with the responsibility for budget management and execution assigned to the officer responsible for budget control at each department (department head) and the responsibility for financial administration assigned to the accounting officer at each department (Manager of Administration Office/Administrative Manager).
- ◆ Accounting personnel will be conducting inspections and providing advice to researchers regarding the use of research funds, under the supervision of the accounting officer and in compliance with the rules. We look forward to your understanding and cooperation in this area.



A faculty member may be required to hold administrative responsibility as an employee in financial administration if the person engages in accounting, such as order placement and inspection.

4. Contract System at KU

Concluding a contract

- ◆ Contracts are based on the open tender scheme as a general rule at KU. However, negotiated contracts are authorized as exceptions in the following cases.
(Statement of Operational Procedures & Article 41, Accounting Regulations)

When competition cannot be allowed due to the nature and the objective of the contract
Scheduled contract value of less than ¥10 million, etc.

(Article 37, Regulations on Contract Administration)
- ◆ In case of procurement of facility worth ¥5 million or more in projected price shall require the appointment of personnel for specifications planning, in order to define the specifications of the facility to be purchased. Notwithstanding, the person planning procurement of the set facility cannot be appointed personnel for specifications planning or personnel for technical inspection.
(Articles 2, 7 and 11, Guidelines on Specification Planning, Etc., Pertaining to Procurement of Large Facility, Etc.)
- ◆ If the contract value is less than ¥5 million, production of a contract may be omitted.
(Article 43, Regulations on Contract Administration)
- ◆ A negotiated contract worth less than ¥5 million in project price may not require production of a projected price report.
(Article 39, Regulations on Contract Administration)
- ◆ Negotiated contracts worth ¥5 million or more but less than ¥10 million in projected price shall require open counter estimate request.
(Article 37, Regulations on Contract Administration)
- ◆ For contract worth ¥1 million or more in total, estimate request based on oral inquiry or market value survey, etc., shall be implemented.
(Article 17, Regulations on Contract Administration)

**Depending on the type of competitive fund, etc.,
handling of contracts may differ from those established in KU regulations.**

<Notes Related to Contracts Requiring the Special Attention of Faculty Members and Other Personnel>

- (1) Attention must be paid to avoid in balance in sources of information related to procurement.
When applying for grant-in-aid in scientific research or actually starting procurement, do not provide information to specific suppliers only, when seeking information related to the goods scheduled for procurement.
Additionally, the projected budget shall not be communicated when giving out information.
- (2) Do not engage in talks with suppliers in a closed-room setting.
In order not to raise suspicions of corruption, etc., in the relationship between faculty members/personnel and specific suppliers, talks shall be held in open space.
- (3) Personnel for specifications planning shall work on creating fair specifications.
The performance and other features required by the researcher is essential in planning specifications. The personnel responsible for specifications planning shall conduct adequate study so as not to include features beyond what is necessary.
- (4) When making an estimate inquiry, gather estimation documents, etc., fairly and appropriately.
Ensure impartiality in the procedure, such as requesting submission of estimates from a number of suppliers.

Contract method based on contract value

Projected price	Contract method				Contract request Production of projected price report Production of contract	Tender document Estimate
	Goods purchase, Rental	Service provision	Construction work	Service for construction		
1 million	Negotiated contract possible				May be omitted	May be omitted
5 million						Estimate (estimation based on oral inquiry or market price survey possible)
10 million	General competitive contract				Necessary	Estimate
16 million						Tender document
74 million						
740 million						
	Government purchasing					

#The standard government procurement value is that as of FY2016.

When concluding a contract, take fair and appropriate action, coordinating adequately with administrative personnel, in order to prevent errors in handling.

5. Prohibited Matters

- ◆ Researchers must pay special attention to the following three that are prohibited in accounting.
- ◆ These deeds that involve production of fraudulent documents that do not reflect reality and submitting them to KU to illegally receive research funds are regarded fraudulent use of research funds, even when they are used not personally but as per research purpose.

I. Fraudulent salary & reward payment

II. Falsifying business travel and padding business travel expenses

III. Fraudulent order placement (deposit payment) and document tampering

I. Fraudulent salaries & rewards payment

- ◆ Work hours for research collaborators are padded when entering in the work attendance timetable, to increase salary and reward payments and misappropriate research funds.
- ◆ Salaries and rewards that do not reflect reality are paid to students, etc., with the money received returned to the research office/Lab (as kickback) for use as office/Lab maintenance and management expenses.

#Kickback

- ◆ Recovery of all or part of salaries and rewards paid to students, even when reflecting actual work conditions, (coercive collection) is socially unacceptable conduct, regardless of whether this is done with student consent. For this reason, all deeds that amount to kickback are prohibited at KU.
- ◆ Moreover, it is illegal to use funds recovered in such a manner to pay other students who have actually worked.

II. Falsifying business travel and padding business travel expenses

- ◆ Notwithstanding coverage of business expenses from another organization, business travel claim is submitted to KU for the same trip, in order to receive duplicate payments.
- ◆ Notwithstanding the purchase of discount airline tickets, request is made to the service provider to produce estimate and receipt for normal fare, in order to pad travel expenses and use the extra to cover conference attendance by students.
- ◆ Business travel itinerary was changed from a one-night stay to a day trip, and business travel expense claim was made for the original itinerary, in order to embezzle money.
- ◆ Notwithstanding cancellation of business travel, false business travel report, etc., was submitted for fraudulent claim of travel expenses, using the money received for business travel other than for the research project in question.
- ◆ Expense claim was made to KU to cover a personal trip (returning to hometown, University seminar excursion, etc.), to embezzle money.
- ◆ Notwithstanding use of a tour package combining airfare and hotel expenses, the full amount was reported as airfare cost, to claim compensation and embezzle the money.
- ◆ A hotel expense claim was made and a standard amount was received for accommodation that was free after using mileage points accumulated through business travel, without declaring this fact.

III. Fraudulent order placement (deposit payment) and document tampering

- ◆ In order to keep unspent research fund, fraudulent order is placed to a supplier, who in turn receives the amount as deposit and manages the amount for delivery of laboratory animals, reagents, etc., when necessary in the next or subsequent fiscal term.
- ◆ In order to keep unspent research fund, instructions were given to the supplier to leave blank the date of the invoice for goods actually delivered in April, and payment is made from budget for the previous fiscal term.
- ◆ Because research funds are running out, instructions were given to the supplier to leave change the date of the invoice for goods actually delivered in March to April, and payment is made from budget for the next fiscal term.
- ◆ In order to cover expenses for purchase of equipment or facility renovation work that cannot be implemented with the expense category in question, the supplier is instructed to produce a fraudulent document that does not reflect the actual transaction, in order to obtain research fund from the University. The amount received is kept by the supplier as deposit for future spending.

IV. Other prohibited matters

(Prohibition of personal bookkeeping of research subsidies from foundations, etc.)

Even when a subsidy is granted to an individual, all funds that pertain to activities at KU must be placed under accounting control of KU as a general rule.

(Inappropriate use)

Research funds that remain unspent at the end of the fiscal term is used for mass purchase of goods to be used in research for the following fiscal term.

⇒ Check whether the carry-over system applies. If not applicable, the fund must be returned.

Purchase of goods for which it is difficult to determine their purpose and necessity in research, and whether it is for business or private use (i.e. fountain pens, etc.)

⇒ There are cases when expenditure from the research fund cannot be allowed.

Private use of mileage and other points accumulated via business trips and work-related spending

⇒ Be aware of the points originating from research expenses and university purposes, and use them towards your next business trip/work-related purchases in order to reduce costs.



Column

<<Recent trends in preventing research fund fraud>>

In recent years, the continuing issue of frequent fraudulent use of research funds has been attracting much social attention.

Therefore, the MEXT* amended the Guidelines on the Management and Audit of Public Research Funds at Research Institutions (Implementation Guideline) in February 2014 to indicate necessary matters in ensuring appropriate management of allocated funds.

Fraud prevention includes obligatory attendance to compliance education, collection of written oaths, collection of written oaths from suppliers, disclosure of fraud investigation results including names of those involved, and clear indication of Possible criminal and civil consequences.

In response to this Guideline amendment, KU has fully amended the Regulation on Appropriate Management of Competitive Funds, Etc. at Kyoto University in September 2014 to promote appropriate use and management of competitive funds, etc.

Key measures include compliance education, obligatory submission of oaths, and formulation and execution of the Guidelines on Use of Funds (see item [22]).

*Ministry of Education, Culture, Sports, Science and Technology

6. Salaries and Rewards

The following describes payment of salaries and rewards in relation to research support by students, etc.

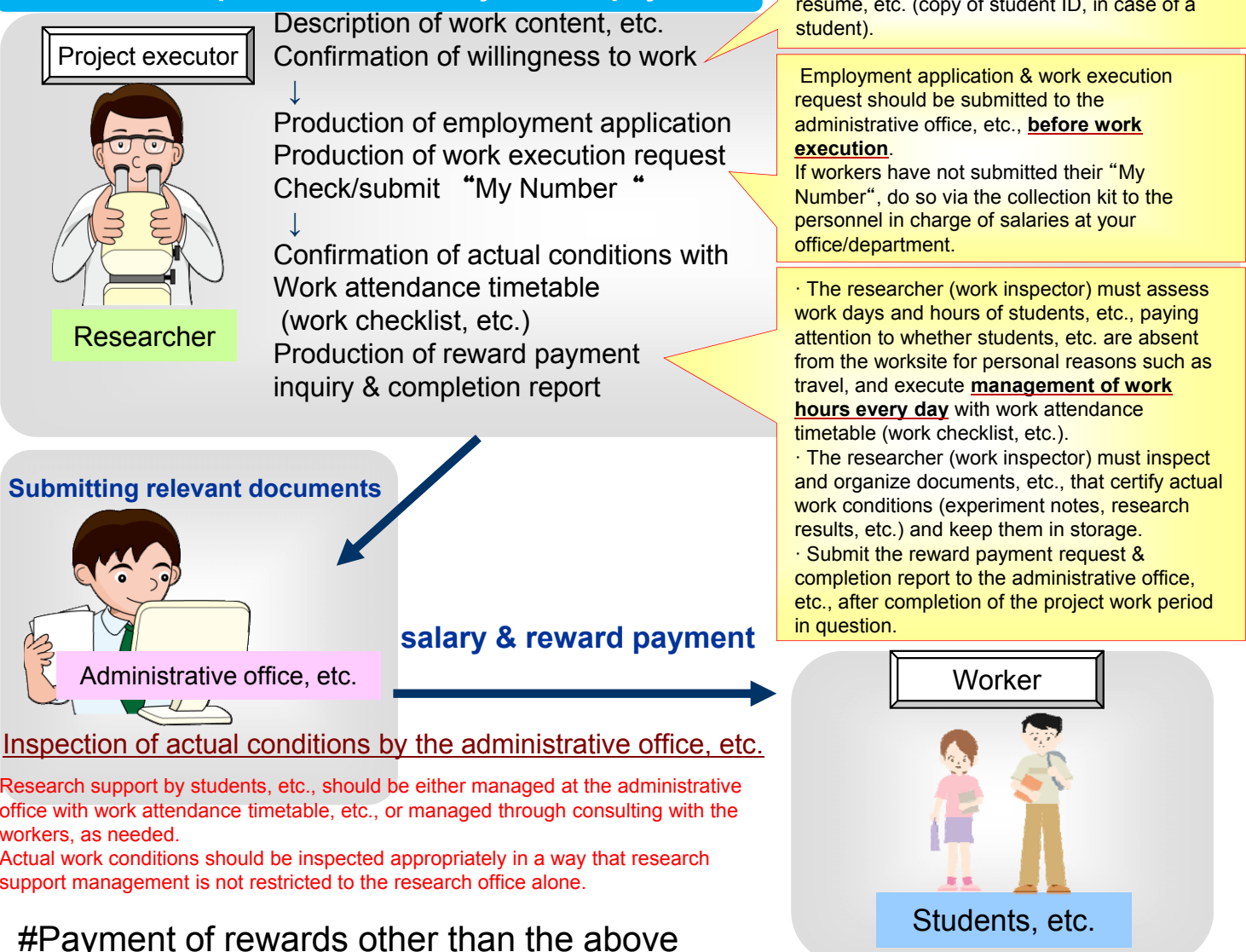
Salaries: Money paid as compensation for work under an employment contract

Rewards: Money paid for service rendered upon request (not protected by labor-related laws)

<Items requiring special attention and strict compliance>

- (1) Explanation to students, etc., including job description (salary) & work content (reward), period requiring work attendance (salary) & work period (reward), hours and payment per unit (salary & reward)
- (2) Confirmation of the willingness to be engaged in the project (salary) & willingness to work (reward) of the student, etc.
- (3) Production and administration of employment application (salary) & project execution inquiry (reward) prior to project startup
- (4) Confirmation and proof of actual work with work attendance timetable (salary) & work checklist, etc. (reward)
- (5) Production of reward payment inquiry & completion report (reward)
- (6) Check whether Individual Number("My Number ") submission is necessary, and if so, submission via the collection kit (salary & reward)

The flow and procedure of salary/reward payment



#Payment of rewards other than the above

Payment of rewards for research guidance, lecture, etc., not described above requires proof of research collaboration, such as project report (completion report), pamphlet of lecture meeting, etc.

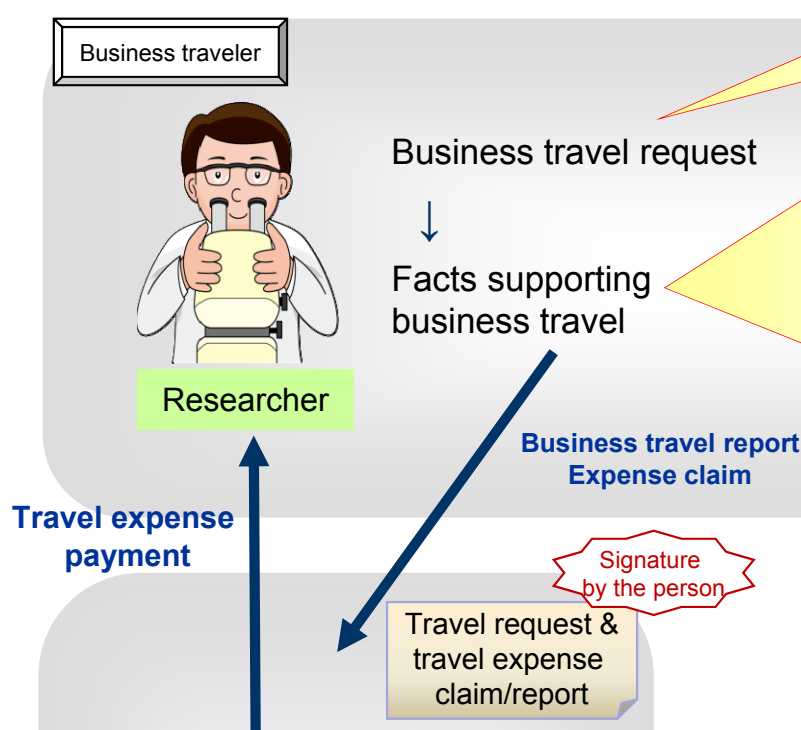
7. Travel Expenses

The following describes the payment of travel expenses incurred in business travel by researchers, etc.

<Items requiring special attention and strict compliance>

- (1) Proof of actual business travel with business travel report, etc.
- (2) Proof of actual travel expenses with substantiating documents

The flow and procedure of travel expense payment



Receive order or approval of person with travel order authority in advance, by submitting travel request, etc.

- If business travel results must be submitted in writing due to type of competitive fund, produce business travel report separately. In case of grant-in-aid for scientific research and other funds on which KU regulations apply, produce and submit an expense claim & settlement report to the administrative office, etc., by using KU forms (travel request/travel claim report/travel report or travel request/estimated travel expense claim/travel report) Please note that the travel request must include the name and organization of the party at the destination, visit location, description of travel purpose, etc. in concrete details.
- It must also be noted that there are cases requiring detailed business travel report even for travel on which KU regulations apply. For this reason, keep the business travel request form, pamphlets of symposium, etc., research results, news articles and other materials as proof.
- In order to prove that the claim is not padded, the traveler should submit substantiating documents, such as ticket copy, receipt, etc.
- The person should check the details of the claim without fail and submit, accompanied by the person's signature.

Documents proving use of transportation systems to be attached

Type	Category	Required attachments
Domestic business travel	Airfare	In case of settlement of expense claim (at settlement of estimated sum), documents certifying payment (receipt, etc.) and document certifying boarding (ticket stub, etc.) In case of payment of estimated sum, documents that can confirm estimated sum, etc.; documents certifying payment if ticket has already been paid (receipt, etc.) (estimate, etc., not necessary in such a case)
	Car expense	Report on use of private automobile for business travel
Overseas business Travel (when Form 1 is used)	Transportation fare	In case of payment of expense claim (settlement of estimated sum), documents certifying payment (receipt, etc.) and documents confirming itinerary, such as tickets, etc. actually used In case of payment of estimated sum, documents confirming itinerary (document issued by travel agency, etc., showing itinerary) and documents confirming value in estimate, etc.; documents certifying payment if ticket has already been paid (receipt, etc.) (estimate, etc. not necessary in such a case)
	Miscellaneous travel expenses	Documents certifying payment

See travel expenses regulations regarding documents to be submitted when using Form 2 (travel expenses on invitational trip).

- Check actual business travel (service) with business travel report, etc.
- Check actual expenses with substantiating documents

8. Ordering & Acceptance Inspection of Purchased Goods, Etc.

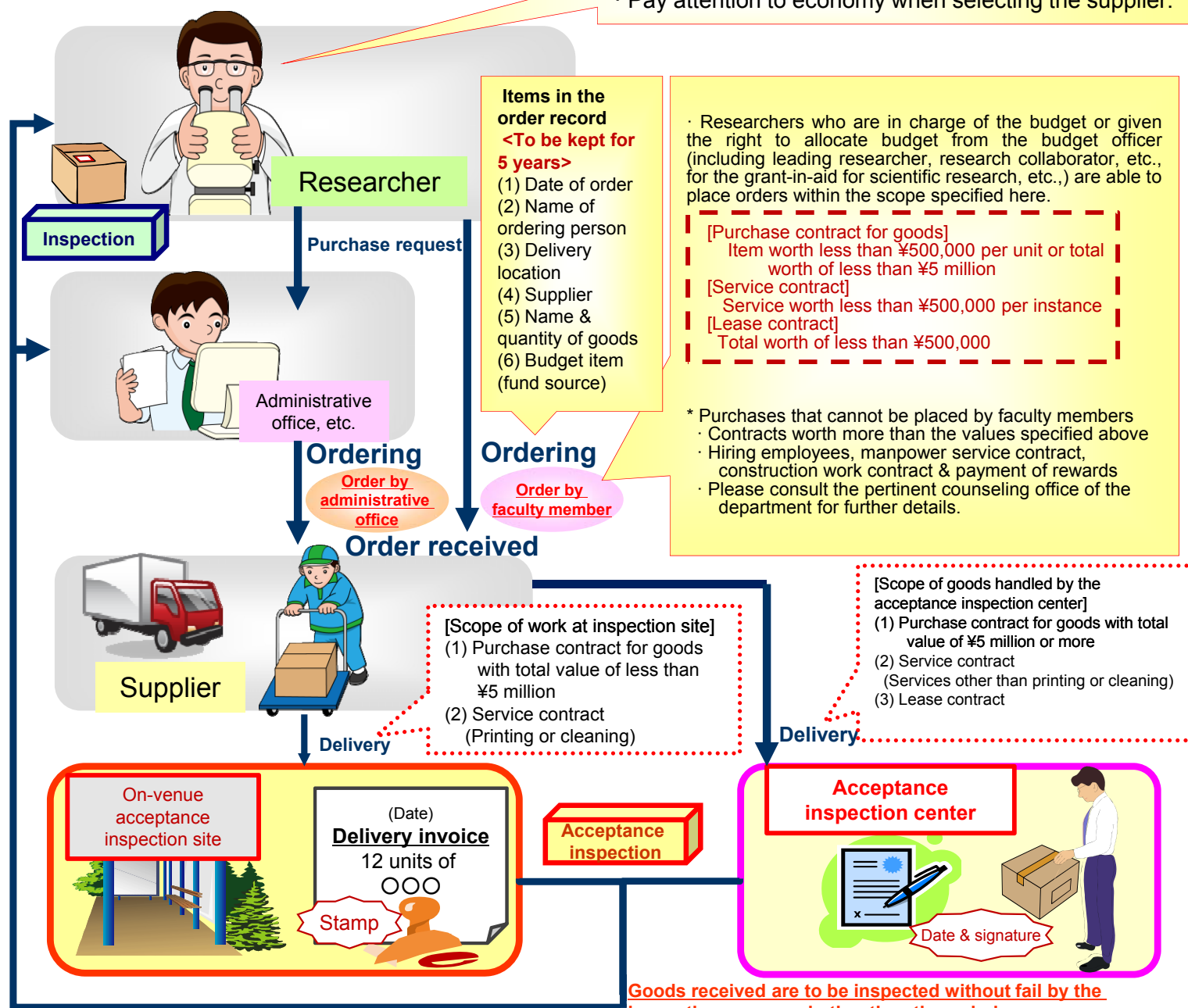
The following describes the process of purchasing goods, etc.

<Items requiring special attention and strict compliance>

- (1) Identification of the source of fund for purchase request & ordering
- (2) Adequate acceptance inspection after confirming actual goods
- (3) Storage of order record on paper media, even when order is placed without the use of order form

The flow and procedure of purchase of goods, etc.

- The ordering party is to request or order purchase with the fund source identified clearly.
- Pay attention to economy when selecting the supplier.

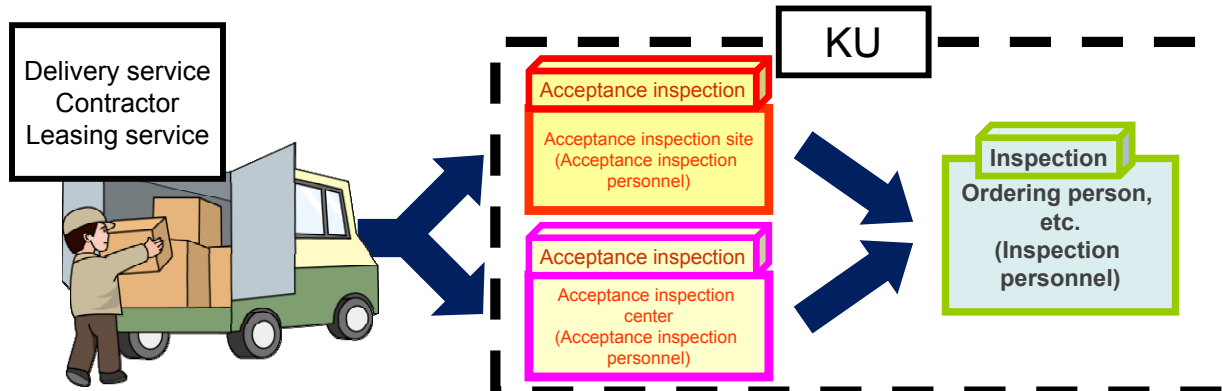


Acceptance inspection site/center

Located at North, Main, Medicine, University Hospital West, Uji & Katsura campuses, Research Reactor Institute and Primate Research Institute

- ◆ KU's **acceptance inspection sites** (located in major campuses) and **acceptance inspection centers** (located in each department) serve as gateway for purchase of goods, etc., to confirm delivery, etc.

Delivery, etc., to KU that does not pass through these sites will not be recognized as delivered.



[Scope of purchase handled at the **acceptance inspection site** (for acceptance inspection)]

- (1) Purchase contract for goods worth less than ¥5 million in total
- (2) Service contract (printing & cleaning)

[Goods exempted from acceptance inspection at such a site]

- Laboratory animals, types of gases, isotopes & dry ice
- Books and other publications (including magazines) delivered to the university library and department libraries
- Pharmaceutical products, medical materials/devices, etc., covered by KU hospital medical treatment expenses
- Goods purchased in bulk by the Main Office (PPC paper, envelopes, fluorescent bulbs, toilet paper & alcohol)
- Goods purchased at stores (# Goods purchased at stores may undergo acceptance inspection at inspection sites.)
- Goods delivered by courier service, post & private mail delivery service

[Scope of goods to be handled by the **acceptance inspection center**]

- (1) Purchase contract for goods worth ¥5 million or more in total
 - (2) Service contract (other than printing or cleaning)
 - (3) Lease contract
- # If delivery must be made after business hours or on holidays, inspection is to be handled at the acceptance inspection center. However, such exceptions should be eliminated to the greatest possible extent.

Goods exempted from acceptance inspection to be handled at the acceptance inspection center

Responsibilities and authority of employees handling ordering & acceptance inspection

Acceptance inspection: Confirmation of delivery and service completion, etc.

Inspection: Confirmation of quality, specifications, quantity, performance, etc., of goods

The ordering person, acceptance inspection personnel and inspection personnel are all granted authority to handle accounting-related functions.

[If delivery is to be made directly to another organization, an employee of the said organization must be assigned to conduct inspection.]

Kyoto University Accounting Regulations (Summary)

Article 50 Obligations and Responsibilities in Accounting

1. The executive officers and personnel of KU shall fulfill the duty of care of a good manager in the execution of their duties, in compliance with applicable laws, as well as laws applied mutatis mutandis, related to financial affairs and accounting.
2. The executive officers and personnel of KU shall be held liable for compensation of damages, if damages are inflicted on KU, in violation of the provisions of the preceding paragraph, due to intentional act or gross negligence.

9. Management of Goods

The following describes how goods are to be managed after purchase.

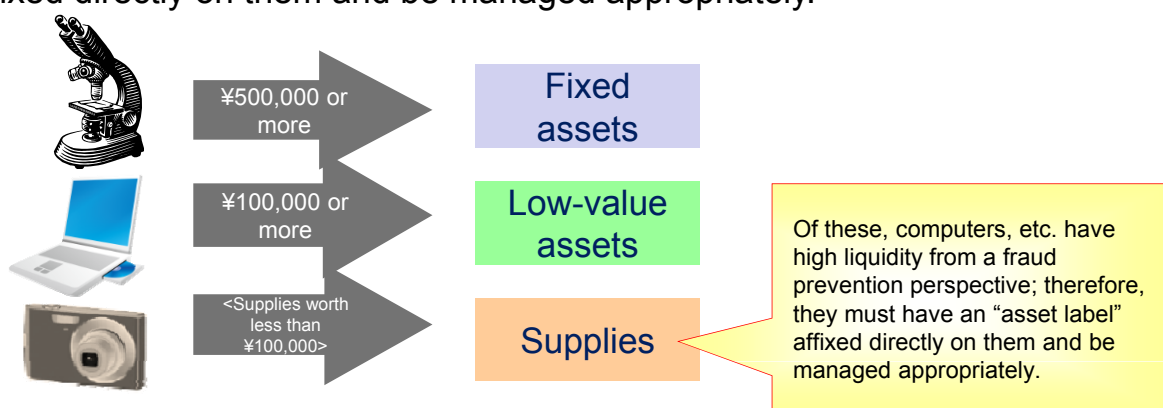
KU assets must be used with duty of care of a good manager.

<Property worth ¥100,000 or more>

- The person in charge of use is held responsible for use of fixed assets under control, as well as daily management of such assets.
- “asset label” is to be attached on the goods in question, for assessment of the status of usage and storage with usage log, for proper management of the assets.
- Inspection of goods and survey of usage status (crosscheck between usage log and actual goods) are to be conducted each fiscal year to confirm status of the management of goods and accuracy of books and records.

<Supplies worth less than ¥100,000>

Of supplies not considered assets, computers, tablets, digital cameras, video cameras, TV and recording devices must be treated as having high liquidity, from the perspective of fraud prevention; therefore, these items must have the “asset label” affixed directly on them and be managed appropriately.



● **If no longer necessary**

Appropriate disposal procedure
(Disposal based on procedure designated for shared-use assets, etc.)

Report promptly in case of loss, reduction in quantity, damage or theft.

Also, compensation for damages is required if damages are inflicted on KU, due to intentional act or gross negligence.

● **If loss, reduction in quantity, damage or theft is found**

Report to fixed asset manager

Liability (based on level of gravity)

<Warning>

There are cases of theft resulting from leaving the research rooms unlocked or when laptop PCs must be taken on business travel, etc., for education or research purposes.

10. Reimbursement

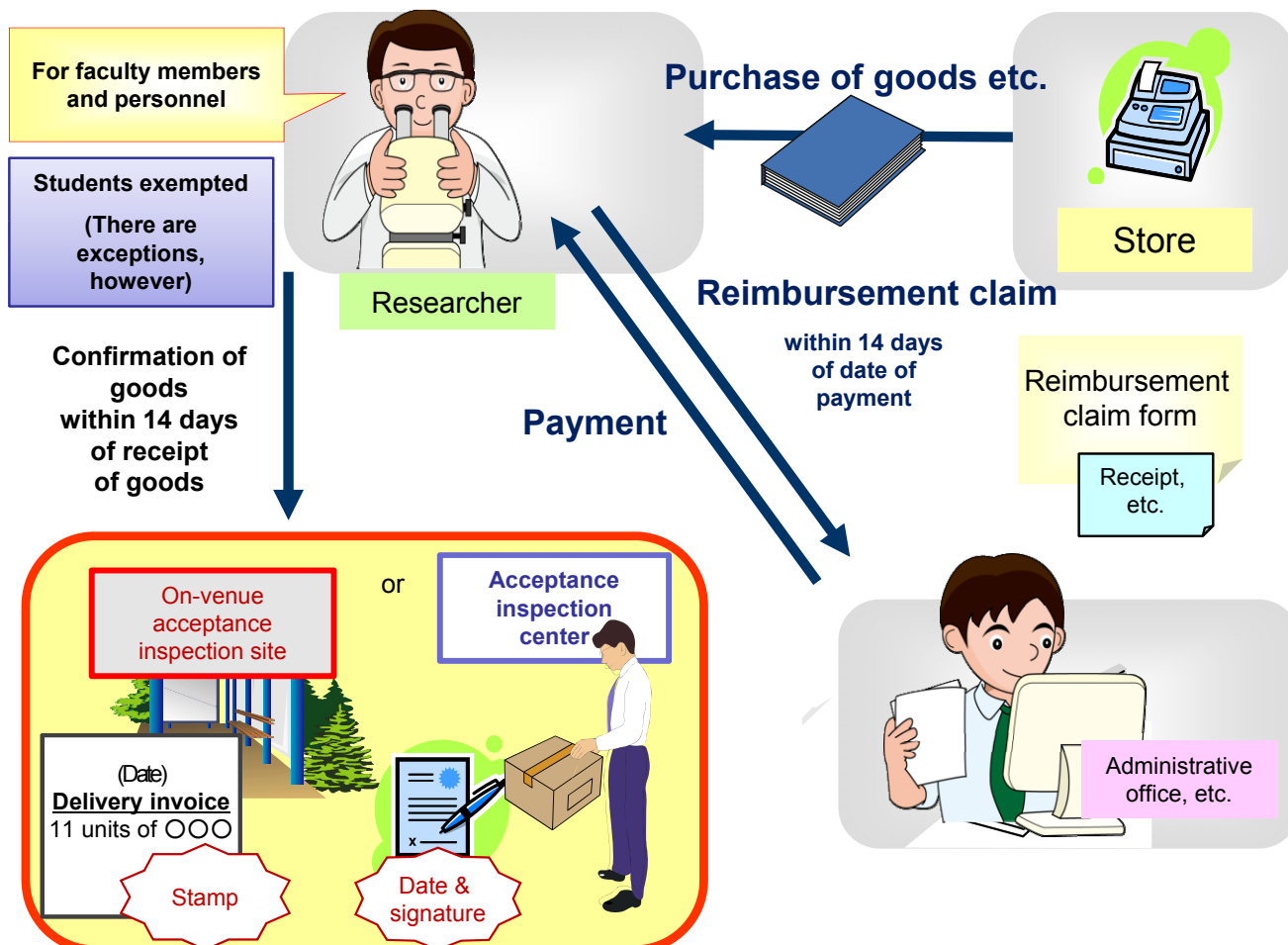
- ◆ If a KU faculty member or employee concludes a contract for purchase of goods, loan, subcontracting, etc., worth less than ¥100,000 for performance of his duties and pays for the purchase, the amount may be reimbursed provided that approval of the budget control officer, etc. is obtained. Obtain the approval of the accounting officer before the payment in the case of spending more than 100,000 yen.

(Article 24, Guidelines on Contract Administration)

<Items requiring special attention and strict compliance>

- (1) Reimbursement to students is not allowed. (When students perform KU task upon request from KU, the reimbursement regulation can apply so long as the budget control officer, etc., receives approval of the accounting officer in advance.)
- (2) Restricted to goods worth less than ¥100,000 as a general rule
(Reimbursement of ¥100,000 or more requires advance approval of the accounting officer)
- (3) Reimbursement claim form to be submitted within 14 days of the date of payment, accompanied by receipt, etc.
- (4) Confirmation of goods at the acceptance inspection site or acceptance inspection center is necessary.

The flow and procedure Reimbursement



11. Use of Corporate Credit Card



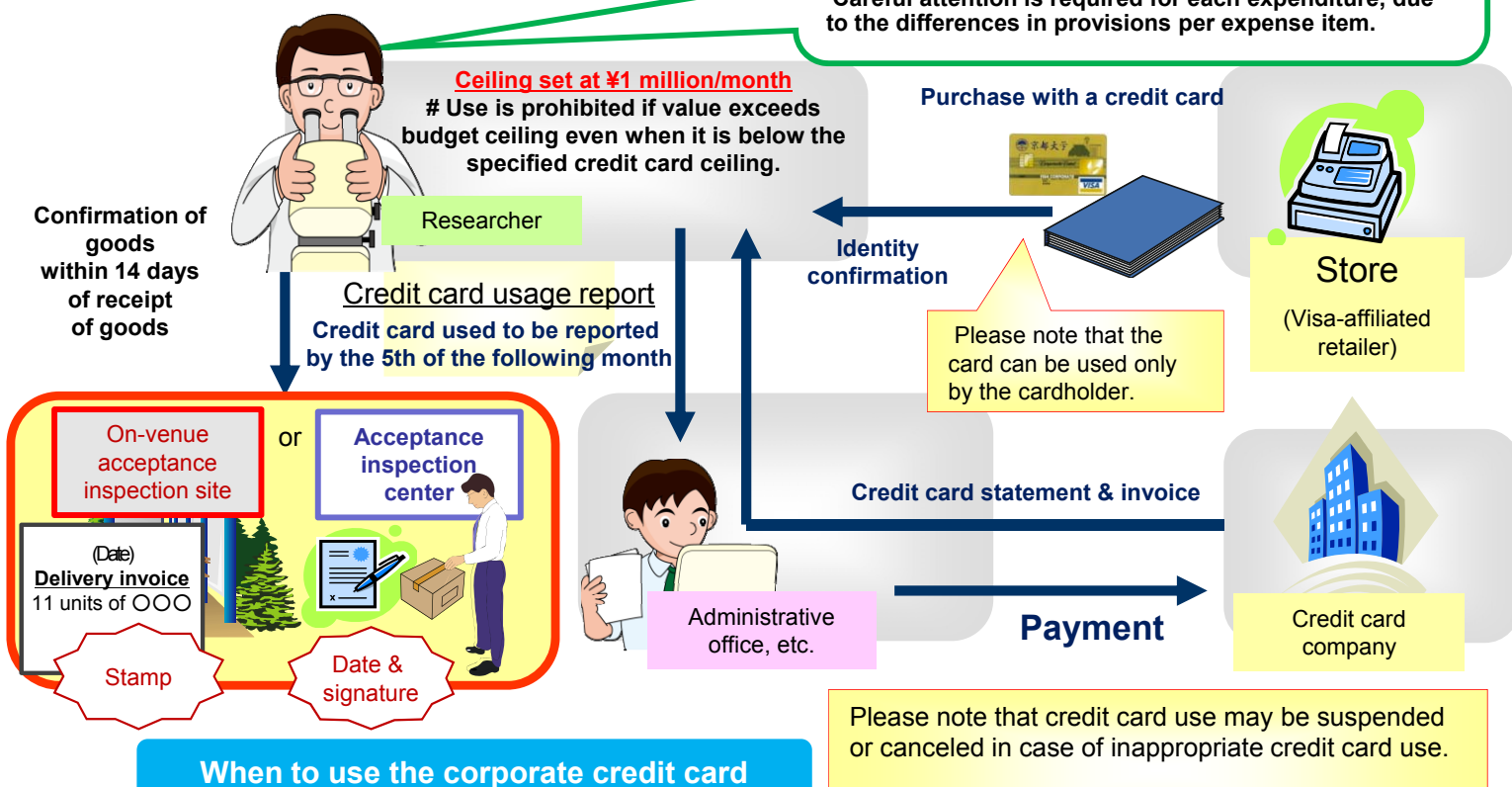
- ◆ Because the current KU temporary advance payment scheme requires coverage by individuals, the corporate credit card system has been introduced to reduce the financial burden.
- ◆ The system has not been introduced in some departments. Goods purchased with the corporate credit card will require confirmation of goods as in the temporary advance payment scheme.

<Items requiring special attention and strict compliance>

- (1) Restriction on corporate credit card use with competitive fund at end of fiscal term
- (2) Prohibition of use to cover transportation fares and accommodations, for which expense payment has been made.

The flow and procedure for corporate credit card use

Restrictions may be imposed on expenses, such as subsidies and outsourcing, on the period of use, if it is in the period when expenditures must be finalized or due to deadline for submitting reports. Careful attention is required for each expenditure, due to the differences in provisions per expense item.



- Books
- Purchase of supplies (excluding supplies worth ¥100,000 or more per unit)
- Charges for car rentals, expressway tolls and gasoline during business travel
- Academic conference participation reward (excluding reception reward)
- Rewards for academic paper contribution, publication & printing
- Payment to overseas parties that can be made with the credit card
- Personal use
- Transportation fares and accommodations, for which expense payment has been made
- Supplies worth ¥100,000 or more per unit
- Web auctions

12. Temporary Advance Payment Pertaining to Expenditure Prior to Funding

- ◆ Under this scheme, KU, as the manager of competitive funds, etc., is able to grant temporary advance payment of expenditures under a subsidy has been unofficially been approved, a subsidy continuing from the previous fiscal year, etc., for swift implementation and continuity of research.

Scope of researchers, etc., to whom temporary advance payment is granted

- (1) Leading researcher, etc., who received tentative approval of new subsidy funding
- (2) Leading researcher, etc., who was notified of continuity of subsidy funding since the previous term

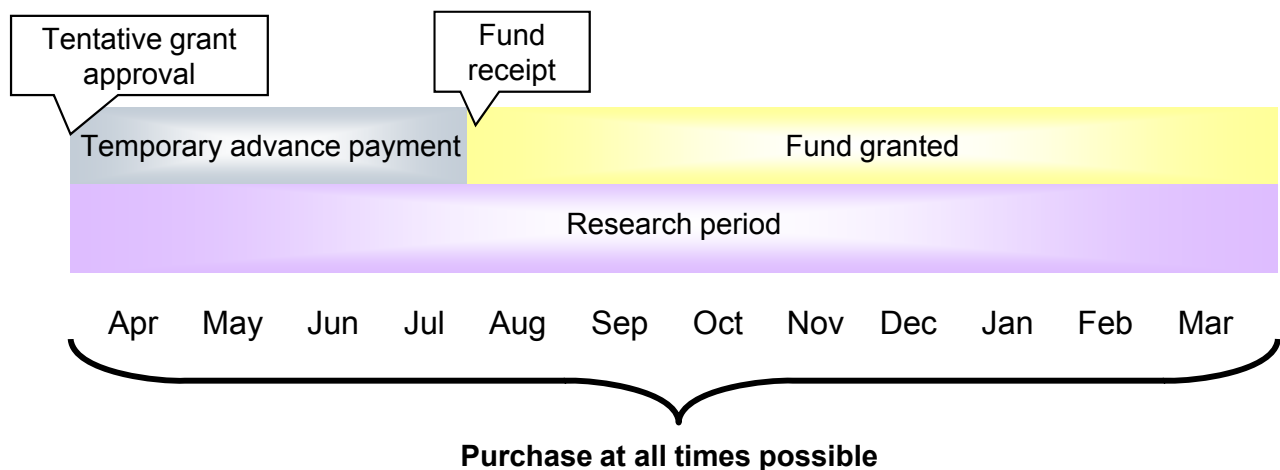
Scope of subsidy, etc., for which temporary advance payment is granted

Subsidies, commissioned research expenses, etc., from the national government, local governments, independent administrative agencies and other public-interest organizations

Advance payment is not granted
if the subsidizing entity is a private business, etc.



Fund available prior to subsidy grant



13. Standards on Food Service Expenses

Food Service Standards for Meetings, etc., Organized by
Kyoto University (March 1, 2013, order by KU President)

<Expense ceiling>

Expense per meeting: ¥5,000 per person

<Standards for Food-Service Expenses at Meetings, Etc.>

Simple food and drinks to be served **if there is an unavoidable reason**,
related to progress of the meeting, etc.

- (1) Beverages and snacks at meetings, etc., held at KU
- (2) Food and beverages served at a buffet attended by a large number of persons
- (3) Food and beverages other than those described in (1) and (2) at meetings, etc.
- (4) Food and beverages in university admission examination administration when there is exit control
- (5) Food and beverages served at awards and other ceremony involving faculty members, personnel or students
- (6) Food and beverage expenses for meetings, etc., attended only by KU faculty members or employees will not be covered, except in cases described in (4) and (5).
- (7) Food and beverage expenses will not be covered when involving alcoholic beverage service.

- * If compliance with the aforementioned standards is difficult due to extraordinary reason, approval of the head of the department, etc., is to be obtained by reporting explicitly the matter requiring special approval and the reason.
- * The standards herein shall not apply if the source of research fund imposes restrictions on food service expenditures.

**Food service expense coverage request
to be submitted before the meeting, etc.**

**The accounting officer is to confirm with relevant
persons or suppliers, etc., as needed**

14. Use of Grants-in-Aid for Scientific Research “KAKENHI” in the Following Fiscal Year

Grants-in-Aid for Scientific Research “KAKENHI” are classified into the following three.

1. Funding allocated as “**Multi-year Fund**”

(“Scientific Research (C),” “Grant-in-Aid for Young Scientists (B),” “Challenging Exploratory Research” adopted since FY2011 and “Specially Promoted Research” adopted since FY2015)

2. Funding allocated as mixture of “**Multi-year Fund**” and “**Series of single-year grants**” (commonly known as “**Partial Multi-year Fund**”)

(“Scientific Research (B)” and “Grant-in-Aid for Young Scientists (A)” adopted between FY2012 and FY2014)

3. Funding allocated as “**Series of single-year grants**”

(Grants other than 1 and 2 above. Examples: Specially Promoted Research and Scientific Research (S) and (A))

◆ Multi-year Fund (including “Multi-year Fund” provided as part of Partial Multi-year Fund)

Monetary grant allocated as “Multi-year Fund” does not require carryover procedure, so long as the year falls in the research period.

◆ Series of single-year grants (including “Series of single-year grants” provided as part of Partial Multi-year Fund)

Monetary grant allocated as “Series of single-year grants” for which carryover provisions apply may be used in the following fiscal year by undergoing the carryover procedure (by submitting one reason statement form).

(Coverage by the carryover system)

Monetary grants that can be carried over to the next fiscal year are expenses pertaining to the subsidized program that could not be completed during the fiscal year due to unavoidable reasons that could not be foreseen at the time of grant. Additionally, series of single-year grants that remain unspent at the end of the research program (surplus money) cannot be carried over to the next year.

Reason for carryover

(1) Various provisions pertaining to the program

Resolution of problems either directly or indirectly linked to execution of the program became necessary and the research needs to be either postponed or suspended until they are resolved.

(2) Difficulty in obtaining materials

If it becomes difficult to procure research materials according to plan

(3) Difficulty in conducting preliminary survey on the research

If the research program must be postponed due to preliminary survey

(4) Difficulty in determining the research method

If review into the research method comes necessary due to new knowledge, expansion in the scope of research, etc.

(5) Meteorological conditions

Plan for survey, experimentation, etc., must be deferred due to extraordinary weather conditions, such as huge rainfall or snowfall, etc.

“**Adjustment fund**” system (from FY2013)

The “adjustment fund” system can be utilized for research items to which only Series of single-year grants have been allocated, enabling use in the following fiscal year.

15. Rules on Use of Competitive Funds, Etc.

- ◆ Competitive funds (direct expenses) have expense items that do not apply to every funding program. Re-examine the details of each program in the application of expense items.

Items applying on all competitive funds

(1) Prohibition of spending for purposes other than the research objective

Expenses allowed for competitive funds are restricted to those directly necessary for realization of the research objective.

(2) Prohibition of spending outside the research period

Funds are granted within the period specified as the project period and must be used for research activities.

(3) Prohibition of spending in combination with other expenses (spending as combined total)

Use of multiple number of competitive funds, due to fund shortage, is not allowed as a general rule.

(4) Prohibition of purchase of alcoholic beverages, cigarettes and other nonessential goods for personal use

Expenses not applicable to Grants-in-Aid for Scientific Research "KAKENHI"

(1) Expenses related to facilities in buildings, etc.

(Excludes minor installation expenses for goods purchased with grants-in-aid for scientific research)

(2) Expenses in dealing with accidents or disasters that occurred in the course of the subsidized project

(3) Labor cost & rewards for the leading researcher or research collaborators

(4) Prohibition of combined use of direct expenses and "other expenses with restrictions on usage"

(However, purchase of shared facilities by combining a number of grants-in-aid for scientific research is possible under certain conditions.)

(5) Expenses that are better funded as indirect expenses

16. Disciplinary Action, Etc., on Misuse

- ◆ Disciplinary action is executed not only to "individuals" committing fraudulent use. The funding organization may impose penalty also on the "research organization."

Disciplinary action against individuals

[Disciplinary action in KU]

If disciplinary action is imposed in the form of **punitive dismissal, dismissal with instructions, suspension, salary cut, reprimand** under Article 48 of the KU Employee Work Regulations or even if such disciplinary action is not imposed, the individual in question will receive admonitory warning, strong warning or warning if the individual requires faithful execution of work and maintenance of discipline under the provisions of Article 50.

If an individual reports fraudulent use committed in the past to the organization, extenuating circumstances may be taken into account in disciplinary action, etc. (See Item 6, Article 3, of KU Regulations on Disciplinary Action)

[Disciplinary action by the funding organization]

Each competitive fund has its own **penalties, such as suspension grant application and reimbursement of funds including additional payment**. Please check each competitive fund program for details. Regardless of whether misused research fund had been put to personal use or whether it was subsidy to an organization, **the researcher guilty of fraudulent use is held liable for compensation**.

[Legal action]

KU and the funding organization may file a criminal complaint or litigation under the Japanese civil code.

Disciplinary action against research organizations

The following penalties may be imposed on the research organization.

- (1) If there are suspicions of inappropriate handling of research funds and delivery inspection had not been implemented appropriately, the research organization is required to reimburse an amount equivalent to the research fund.
- (2) If there had been malicious misuse due to inadequate expense control, the research organization will be subject to assessment for reduction in indirect expenses, etc.
- (3) There may be suspension in competitive fund disbursement.
- (4) University corporation evaluation etc., may result in reduction of funds other than competitive funds.

In addition to disciplinary action...

In cases of fraudulent use, the name, job title and organization of the researcher in question is disclosed as a general rule, as part of findings of the investigative committee.

Serious damage is inflicted on both the researcher and the University, in terms of huge time and cost incurred in the investigation, etc., loss of trust of society due to media coverage, etc.

17. Tougher Restrictions and Improvement in Funding Eligibility

The "Guidelines on the Proper Implementation of Competitive Funding" (agreement of the liaison meeting of related offices and ministries on competitive funding, dated September 9, 2005) were revised on October 17, 2012.

(1) Tougher penalty on funding eligibility in case of fund use for personal purposes

Before revision: 5 years



After revision: 10 years

(2) Tougher penalty and revision of funding eligibility restriction in case of fund use for purposes other than personal use

Before revision: 2-4 years

Uniform action based on type of fraudulent use

Example: Cash withdrawal based on fraudulent claim (fund deposit, pooling, etc.) resulted in suspension of funding eligibility for 4 years in all cases



After revision: 1-5 years

Determined by the details of misconduct
Example: Restriction in funding eligibility to reflect the amount, number of years, etc., involved in fund misuse.

(3) Introduction of negligence in the duty of care of a good manager[#] as new restriction in funding eligibility.

[#] Definition of "negligence in the duty of care of a good manager:

2 years maximum

Cases of negligence in responsibility as manager of research funds, even when the person is not personally involved in fund misuse.

Effective period

Disciplinary action with longer-term restriction in funding eligibility, such as 10 years in case of misuse for personal purpose, applies for misuse in funding projects in FY2013 and later (including continuing projects).

18. Cases at KU

Starting around 2000, money from Grants-in-Aid for Scientific Research and other funds was deposited with a supplier with which the offending party had close ties. This was found in a 2012 investigation conducted on money deposited with suppliers. Most of the money was spent on education and research, with only part used for personal purposes.

The investigative committee was not able to confirm that the money was used for implementation of research themes, though it was spent for education and research. This was determined to be in violation of the rules on competitive fund usage (use in combination with other expenses and for purposes other than the objective) and was reported to the funding organization.



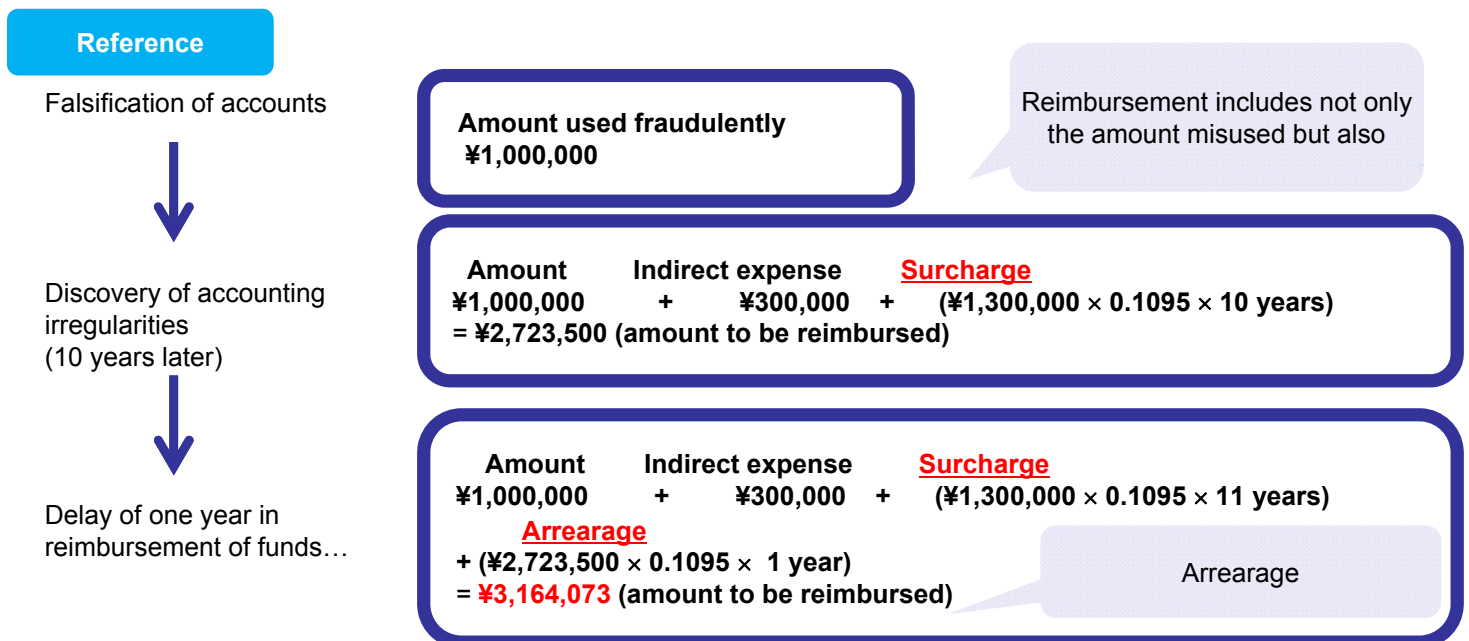
Action 1: Suspension of public research grants for 5 years from the funding organization

Action 2: Reimbursement of the amount identified as deposited in full, combined with payment of surcharge and arrearage

#Regarding surcharge and arrearage, Act on Regulation of Execution of Budget Pertaining to Subsidies, etc., applied on grants-in-aid for scientific research

The surcharge rate is
10.95% per annum

Arrearage is also 10.95%
per annum



Penalty is tougher!!

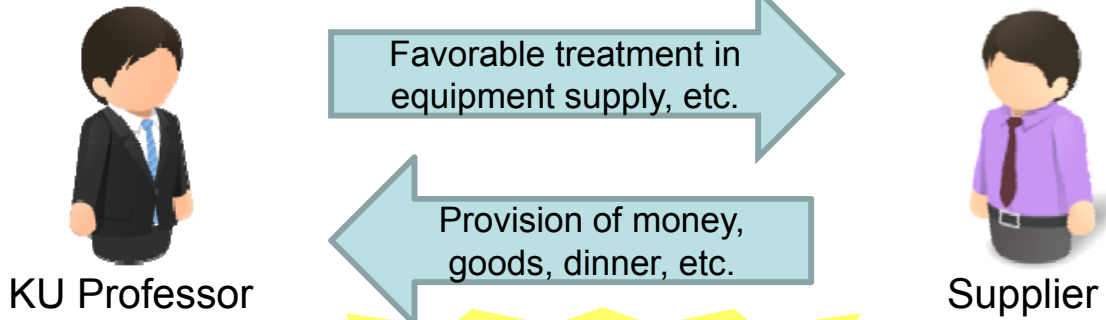
Even after severance from KU, charges equivalent to penalty will be established, and reimbursement of retirement pay may be required!
The name of the offender uncovered in the findings will be disclosed as a general rule!

◆ Case study of a recent fraud case at KU

(1) Coziness with Supplier

- Overview of fraudulent accounting

Requested and/or received from supplier bribery in forms of money, goods or “wining and dining” as a reward for advantageous and convenient treatment in the supply of equipment etc., and as a promise to continue such treatment in the future.



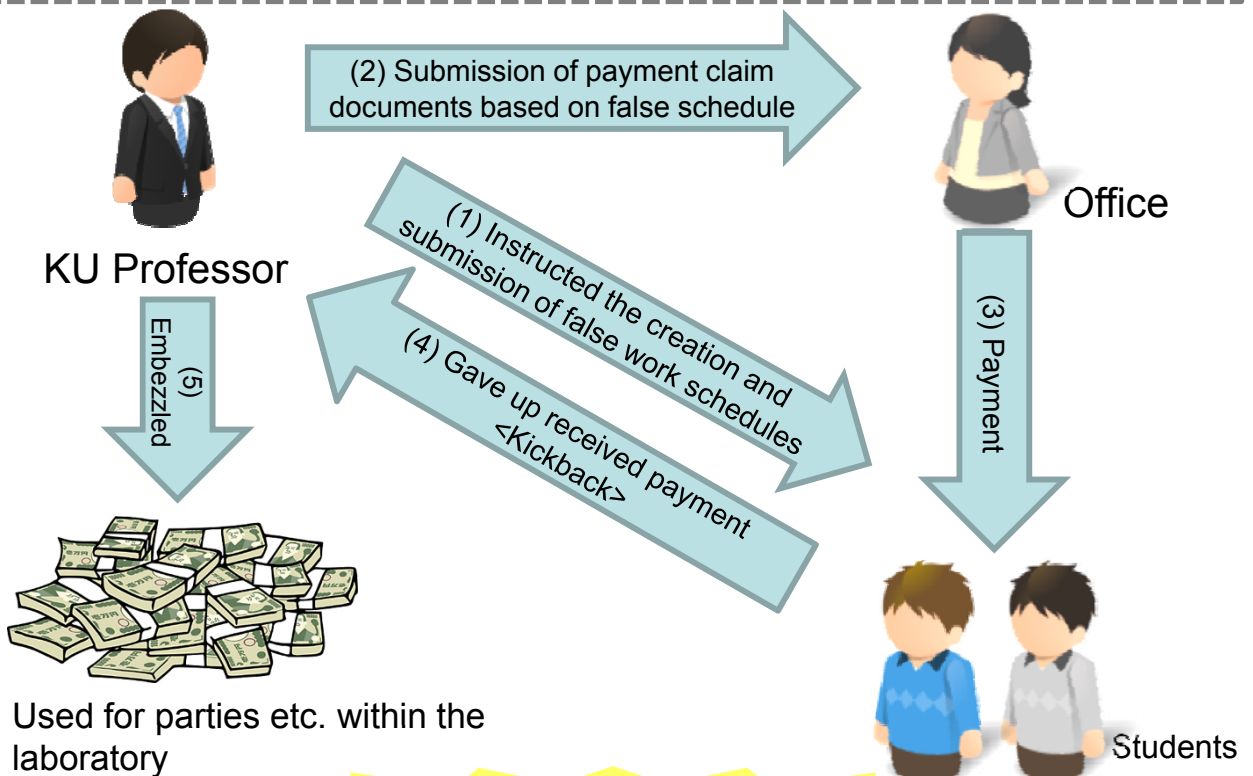
- Requesting bribes for supplier, etc.
- Receiving bribes from supplier, etc.

NO!

(2) Kickback/pooling of Rewards

- Overview of fraudulent accounting

Instructed students to create false work schedules, submitted payment claims to KU based on the false schedules, had the students give the received payment to the professor which he embezzled and pooled, and used it for parties etc. within the laboratory.



- False salary/reward claims
- Kickback

NO!

19. Advisory Services

The following offices provide advice about competitive funds, including information about regulations and administrative procedures. If the relevant contact information is not shown in this list, please visit the office accompanied by Japanese-speaking staff.

Central Administration

Category	Office	Contact
Subsidies (personal subsidies)	Research Promotion Division, Research Promotion Department	kenkyusuishin850@mail2.adm.kyoto-u.ac.jp 075-753-2579
Subsidies (organizational subsidies)	Research Promotion Division, Research Promotion Department	850kensui-senryaku@mail2.adm.kyoto-u.ac.jp 075-753-2081
Industry-academia collaboration	Society-Academia Collaboration Division, Research Promotion Department	sanrenka@mail2.adm.kyoto-u.ac.jp 075-753-9183
International affairs (projects related to the JSPS)	Research Promotion Division, Research Promotion Department	kenkyusuishin850@mail2.adm.kyoto-u.ac.jp 075-753-2579
International affairs (UNESCO-related)	International Affairs Division, Planning and Information Management Department	ipromo@mail2.adm.kyoto-u.ac.jp 075-753-2010
Education affairs	Educational Project Promotion Office, Educational Planning Division, Education Promotion and Student Support Department	kyomu-sgu@mail2.adm.kyoto-u.ac.jp 075-753-7499
International student affairs	International Education and Student Mobility Division, Education Promotion and Student Support Department	850inter-c@mail2.adm.kyoto-u.ac.jp 075-753-2242

Undergraduate Faculties, Graduate Schools, Research Institutes, Centers, and Other Organizations

Department name	Fund category	Details	Office	Contact
Graduate School of Letters/Faculty of Letters	General		External Funds Section Accounts Division Administration Office (Letters), Main Campus	A10soumu@mail 2.adm.kyoto- u.ac.jp
Graduate School of Education/Faculty of Education				
Graduate School of Law/Faculty of Law	International Affairs	Application	General Affairs Section General Affairs Division Administration Office (Letters), Main Campus	
Graduate School of Economics/Faculty of Economics				
School of Government		Acceptance, execution & reporting	External Funds Section Accounts Division Administration Office (Letters), Main Campus	
Graduate School of Management				
Institute for Research in Humanities				
Institute of Economic Research				
Center for Cultural Heritage Studies				
General Student Support Center				
Kyoto University Archives				
Kyoto University Museum				

Department name	Fund category	Details	Office	Contact	
Graduate School of Human and Environmental Studies/ Faculty of Integrated Human Studies	Contracted research Contracted project Collaborative research Donation Subsidies	Acceptance & reporting	External Fund Acceptance Section, Accounts Division Administration Office, Yoshida-South Campus	A30gaibushikinukeire@mail2.adm.kyoto-u.ac.jp	
Center for the Promotion of Excellence in Higher Education	Contracted research Contracted project Collaborative research Donation Subsidies	Implementation	External Fund Accounting Section, Accounts Division Administration Office, Yoshida-South Campus	A30gaibushikinkeiri@mail2.adm.kyoto-u.ac.jp	
Institute for Liberal Arts and Sciences					
Graduate School of Advanced Integrated Studies in Human Survivability (Shishu-kan)	Organizational subsidy	Acceptance & reporting	Finance Section, Accounts Division Administration Office, Yoshida-South Campus	A30zaimu@mail2.adm.kyoto-u.ac.jp	
Institute for Advanced Study					
Institute for Integrated Cell-Material Sciences (iCeMS)	Organizational subsidy	Implementation	Accounting Section, Accounts Division Administration Office, Yoshida-South Campus	A30keiri@mail2.adm.kyoto-u.ac.jp	
Graduate School of Medicine/Faculty of Medicine	Subsidies	Application, implementation & reporting	Subsidies Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital	—	
Radiation Biology Center	Contracted research Contracted project Collaborative research	Acceptance, execution & reporting	External Funding Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital		
Center for the Promotion of Interdisciplinary Education and Research (Program for Education and Research on Science and Technology in Public Sphere) (Training Program of Leaders for Integrated Medical System for Fruitful Healthy-Longevity Society)	Donation	Acceptance & implementation	Operating Expenses and Donation Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital		
	International Affairs	Application & reporting	International Affairs Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital	a40kokusai@mail2.adm.kyoto-u.ac.jp	
Kyoto University Hospital	Subsidies	Translational medical research acceptance & reporting	Research Promotion Section, General Affairs Division, Kyoto University Hospital	—	
		Other matters	Subsidies Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital		
	Contracted research Collaborative research Contracted project	General	External Funding Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital		
	Donation	Acceptance & implementation	Operating Expenses and Donation Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital		
	International Affairs	Application & reporting	International Affairs Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital	a40kokusai@mail2.adm.kyoto-u.ac.jp	
Graduate School of Pharmaceutical Sciences/Faculty of Pharmaceutical Sciences	General		Management Section, Financial Management Division, Southwest Administration Office	A50kanri@mail2.adm.kyoto-u.ac.jp	
Graduate School of Asian and African Area Studies	Donation		Accounting Section, Accounts Division, Southwest Administration Office		
Institute for Frontier Life and Medical Sciences	Contracted research, contracted projects & collaborative research		2nd External Funding Section, Accounts Division, Southwest Administration Office		
Center for Southeast Asian Studies	Subsidies		1st External Funding Section, Accounts Division, Southwest Administration Office		
Center for Integrated Area Studies	Organizational subsidy		1st External Funding Section, Accounts Division, Southwest Administration Office		
Center for African Area Studies	International Affairs	Application	General Affairs Section, General Affairs Division, Southwest Administration Office		
Kokoro Research Center		Acceptance, execution & reporting	2nd External Funding Section, Accounts Division, Southwest Administration Office		

Department name	Fund category		Details	Office	Contact
Center for iPS Cell Research and Application	General			Management Section, Financial Management Division, Southwest Administration Office	A50kanri@mail2.adm.kyoto-u.ac.jp
	Donation			Accounting Section, Accounts Division, Southwest Administration Office	
	Contracted research			3rd External Funding Section, Accounts Division, Southwest Administration Office	
	Contracted projects & collaborative research			2nd External Funding Section, Accounts Division, Southwest Administration Office	
	Subsidies			1st External Funding Section, Accounts Division, Southwest Administration Office	
	Organizational subsidy			1st External Funding Section, Accounts Division, Southwest Administration Office	
	International Affairs	Application	General Affairs Section, General Affairs Division, Southwest Administration Office		
Acceptance, execution & reporting		3rd External Funding Section, Accounts Division, Southwest Administration Office			
Institute for Chemical Research Institute of Advanced Energy Research Institute for Sustainable Humanosphere Disaster Prevention Research Institute Center for the Promotion of Interdisciplinary Education and Research (Educational Unit for Adaptation and Resilience for a Sustainable Society) (Inter-Graduate School Unit for Sustainable Development and Survivable Societies)	Subsidies Contracted projects (JSPS only) Donation	Acceptance	Subsidies Section, Research Cooperation Division, Administration Office, Uji Campus	—	
		Implementation	External Funding Implementation Section, Research Cooperation Division, Administration Office, Uji Campus		
	Contracted research Contracted projects (excluding JSPS) Collaborative research	Acceptance	Industry Academia Cooperation Section, Research Cooperation Division, Administration Office, Uji Campus		
		Implementation	External Funding Implementation Section, Research Cooperation Division, Administration Office, Uji Campus		
Research Reactor Institute	General			Accounting Section, Research Reactor Institute	—
	Subsidies	Application for grants-in-aid in scientific research			
		Application for other subsidy programs			
		Acceptance & reporting			
	Contracted research Contracted project	Implementation	Contract Management Section, Research Reactor Institute Accounting Section, Research Reactor Institute		
		Application (competitive fund)	Accounting Section, Research Reactor Institute		
		Acceptance & reporting			
	Collaborative research Donation	Implementation	Contract Management Section, Research Reactor Institute Accounting Section, Research Reactor Institute		
		Acceptance & reporting	Accounting Section, Research Reactor Institute		
	International Affairs	Application	Accounting Section, Research Reactor Institute		
		Acceptance & reporting			
		Implementation	Contract Management Section, Research Reactor Institute Accounting Section, Research Reactor Institute		
Primate Research Institute	General			Research Subsidy Section, Primate Research Institute	420kenkyujosei@mail2.adm.kyoto-u.ac.jp

Department name	Fund category	Details	Office	Contact
Graduate School of Science/Faculty of Science Research Institute for Mathematical Sciences Wildlife Research Center Center for the Promotion of Interdisciplinary Education and Research (Unit of Synergetic Studies for Space)	Subsidies	Open application	Research Promotion Section, Financial Management Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Funding request, implementation & reporting	JSPS and Other Grants Section, Accounts Division, Administration Office, North Campus	a60hojokin@mail2.adm.kyoto-u.ac.jp
	Contracted research Contracted project Collaborative research	Open application	Research Promotion Section, Financial Management Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contracts	Research Contracts Section, Accounts Division, Administration Office, North Campus	a60sankangaku@mail2.adm.kyoto-u.ac.jp
		Implementation & reporting	Research Support Section, Accounts Division, Administration Office, North Campus	a60sankangaku@mail2.adm.kyoto-u.ac.jp
	Donations (including subsidies)	Open application	Research Promotion Section, Financial Management Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Acceptance & implementation	Endowment and Government Funding Section 1, Accounts Division, Administration Office, North Campus	a60unneihi1@mail2.adm.kyoto-u.ac.jp
	JSPS International Collaboration Projects	Open application	Office of International Affairs, Administration Office, North Campus	a60oia@mail2.adm.kyoto-u.ac.jp
		Contracts	Research Contracts Section, Accounts Division, Administration Office, North Campus	a60sankangaku@mail2.adm.kyoto-u.ac.jp
		Implementation & reporting	Research Support Section, Accounts Division, Administration Office, North Campus	a60sankangaku@mail2.adm.kyoto-u.ac.jp
Graduate School of Agriculture/Faculty of Agriculture Yukawa Institute of Theoretical Physics Field Science Education and Research Center Center for the Promotion of Interdisciplinary Education and Research (Research Unit for Physiological Chemistry) (Human Security Development Educational Unit) (Educational Unit for Studies on the Connectivity of Hills, Humans and Oceans)	Subsidies	Open application	Research Promotion Section, Financial Management Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Funding request, implementation & reporting	JSPS and Other Grants Section, Accounts Division, Administration Office, North Campus	a60hojokin@mail2.adm.kyoto-u.ac.jp
	Contracted research Contracted project Collaborative research	Open application	Research Promotion Section, Financial Management Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Contracts	Research Contracts Section, Accounts Division, Administration Office, North Campus	a60sankangaku@mail2.adm.kyoto-u.ac.jp
		Implementation & reporting	Research Support Section, Accounts Division, Administration Office, North Campus	a60sankangaku@mail2.adm.kyoto-u.ac.jp
	Donations (including subsidies)	Open application	Research Promotion Section, Financial Management Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Acceptance & implementation	Endowment and Government Funding Section 2, Accounts Division, Administration Office, North Campus	a60unneihi2@mail2.adm.kyoto-u.ac.jp
	JSPS International Collaboration Projects	Open application	Office of International Affairs, Administration Office, North Campus	a60oia@mail2.adm.kyoto-u.ac.jp
		Contracts	Research Contracts Section, Accounts Division, Administration Office, North Campus	a60sankangaku@mail2.adm.kyoto-u.ac.jp
		Implementation & reporting	Research Support Section, Accounts Division, Administration Office, North Campus	a60sankangaku@mail2.adm.kyoto-u.ac.jp
Center for Ecological Research	General		Center for Ecological Research Accounting Section, Accounts Division, Administration Office, North Campus	620groupB@mail2.adm.kyoto-u.ac.jp

Department name	Fund category	Details	Office	Contact
Graduate School of Engineering/Faculty of Engineering	General		Cooperative Research Section, Promotion of Science and Technology Division, Administrative Office (Graduate School of Engineering), Katsura Campus	—
	Subsidies	Application & acceptance		
		Implementation of grants-in-aid in scientific research	Subsidy Section, Accounting Center, Administrative Office (Graduate School of Engineering), Katsura Campus	
		Implementation of fund programs other than grants-in-aid in scientific research	Contract Section, Accounting Center, Administrative Office (Graduate School of Engineering), Katsura Campus	
	Contracted research	General	Industry Academia Cooperation Section, Promotion of Science and Technology Division, Administrative Office (Graduate School of Engineering), Katsura Campus	
	Contracted project	Acceptance of contracted research program members	Cooperative Research Section, Promotion of Science and Technology Division, Administrative Office (Graduate School of Engineering), Katsura Campus	
		Acceptance of overseas contracted projects	International Cooperation Section, Promotion of Science and Technology Division, Administrative Office (Graduate School of Engineering), Katsura Campus	
		Implementation	Contract Section, Accounting Center, Administrative Office (Graduate School of Engineering), Katsura Campus	
	Collaborative research	General	Industry Academia Exchange Section, Promotion of Science and Technology Division, Administrative Office (Graduate School of Engineering), Katsura Campus	
	Donation	Acceptance, Application for research subsidy programs	Cooperative Research Section, Promotion of Science and Technology Division, Administrative Office (Graduate School of Engineering), Katsura Campus	
		Implementation	Contract Section, Accounting Center, Administrative Office (Graduate School of Engineering), Katsura Campus	
	International Affairs	Acceptance	International Cooperation Section, Promotion of Science and Technology Division, Administrative Office (Graduate School of Engineering), Katsura Campus	
		Implementation	Contract Section, Accounting Center, Administrative Office (Graduate School of Engineering), Katsura Campus	
	Large-scale projects with competitive funds	General	Project Support Office, Promotion of Science and Technology Division, Administrative Office (Graduate School of Engineering), Katsura Campus	
Center for the Promotion of Interdisciplinary Education and Research (Elements Strategy Initiative for Catalysts and Batteries) (Elements Strategy Initiative for Structural Materials)	General		Project Support Office, Promotion of Science and Technology Division, Administrative Office (Graduate School of Engineering), Katsura Campus	—
Fukui Institute for Fundamental Chemistry	General		Cooperative Research Section, Promotion of Science and Technology Division, Administrative Office (Graduate School of Engineering), Katsura Campus	—
University Library	General		Library Planning Section, Library Planning Division, Kyoto University Library	—
Agency for Health, Safety and Environment	General		Environment, Safety and Health Division, Facilities Department	—
Institute for Information Management and Communication	General		Planning and Information Management Department, Information Promotion Division Account Division	—
Office of Society-Academia Collaboration for Innovation	General		Society-Academia Collaboration Division, Research Promotion Department	sanrenka@mail2.adm.kyoto-u.ac.jp
International Strategy Office	General		International Strategy Section, University Planning Division, Planning and Information Management Department	i_strategy850@mail2.adm.kyoto-u.ac.jp
The Hakubi Center for Advanced Research	General		Office of The Hakubi Center for Advanced Research	staff@hakubi.kyoto-u.ac.jp
Center for Educational Outreach and Admissions	General		Education Promotion and Student Support Department, Entrance Examination Planning Division	—

20. Reporting office

Reports on fraudulent accounting of competitive funds, etc., managed by KU are accepted at the following office.

Reporting office

Audit Office, Kyoto University

Yoshida-honmachi, Sakyo-ku
Kyoto City 606-8501

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 (break between 12:00 – 13:00)

on days other than the holidays listed below.

Saturdays

Sundays

Days designated as holidays under the Act on National Holidays (Law No. 178, 1948)

December 29 – January 3 of the following year

June 18 (Kyoto University Founding Day)

Monday, Tuesday and Wednesday in the 3rd week of August (summer break)

When reporting a misconduct, the reporting person must be **named explicitly**, with **the name of the person(s) engaging in fraudulent accounting and other acts involving competitive funds, etc., description of the irregularity, etc., and documents, etc., providing objective and logical proof of the facts** must be submitted to the reporting office.

Anonymous reporting will be handled as whistleblowing under the provisions of Paragraph 4, Article 10 of the Regulations on Integrity in the Management of Competitive Funds, Etc., at Kyoto University.

If an individual reports fraudulent use that the said individual committed in the past to the organization, extenuating circumstances may be taken into account in disciplinary action, etc. (See Item 6, Article 3, of KU Regulations on Disciplinary Action)

Reporting misconduct will not result in unfair handling of the reporting person.

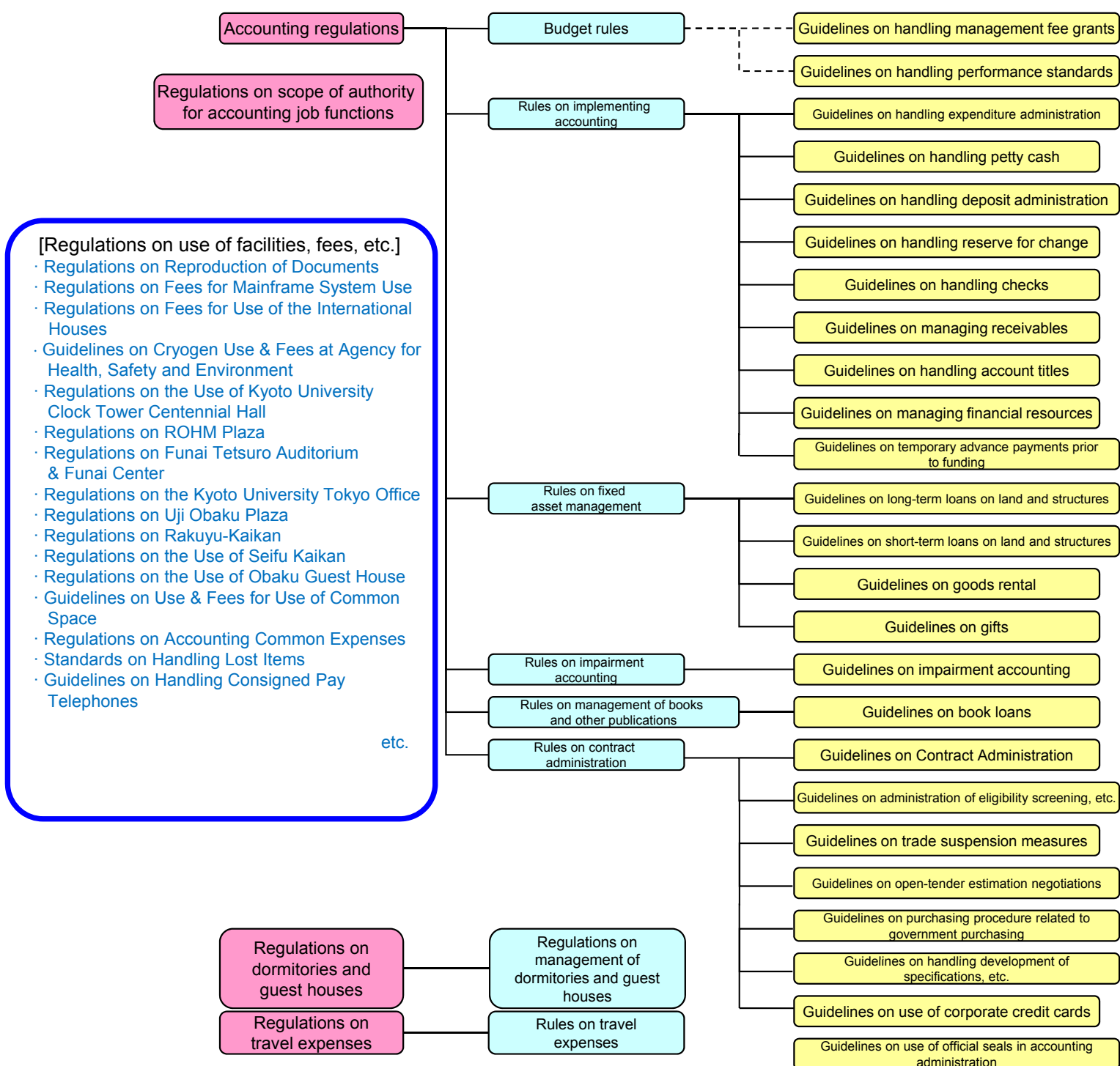
Personal information, such as name, etc., of the reporting person, will be used strictly at the least minimum necessary for contact from the office, etc., to the reporting person, investigation and other activities in handling the report and shall be protected appropriately.

21. KU Regulations Related to Accounting

KU's accounting-related regulations are the following. Be sure to comply with these regulations in handling accounting appropriately.

These regulations can be found for viewing on KU website.

(URL : http://www.kyoto-u.ac.jp/uni_int/kitei/reiki_menu.html) [Japanese text only]



22. The 4th Guidelines on the Use of Funds

(Revised in September 2015)

The Guidelines apply to all public funds, etc.

Kyoto University (hereinafter called “KU”) hereby declare that KU has implemented action for the proper management and administration of competitive funds, etc., (hereinafter called “proper management of competitive funds”) based on the Regulations of Proper Management of Funds at Kyoto University (hereinafter called “the Regulations”).

In accordance with the Regulations and the basic policy of the President on measures to prevent misconduct, the Kyoto University’s Guidelines on the Use of Funds 2015 (hereinafter called “the Guidelines”) have been established as follows.

Article 1 Objective

The objective of the Guidelines is to secure the proper management of competitive funds and to prevent misuse, etc., of the said funds at KU.

Article 2 Objective of the Guidelines

1. The Guidelines herein establish in detail the items that shall be prioritized by KU in addressing causes of misconduct, based on the assessment and verification findings of conditions pertaining to the management of competitive funds at KU, in accordance with the basic policy on prevention of misconduct established by the President.
2. The Guidelines shall be updated as needed, with attention to the state of implementation of the Guidelines at KU, the state of improvement and information received from the Ministry of Education, Culture, Sports, Science and Technology, other relevant government organizations and other organizations, as well as the state of response to such information.

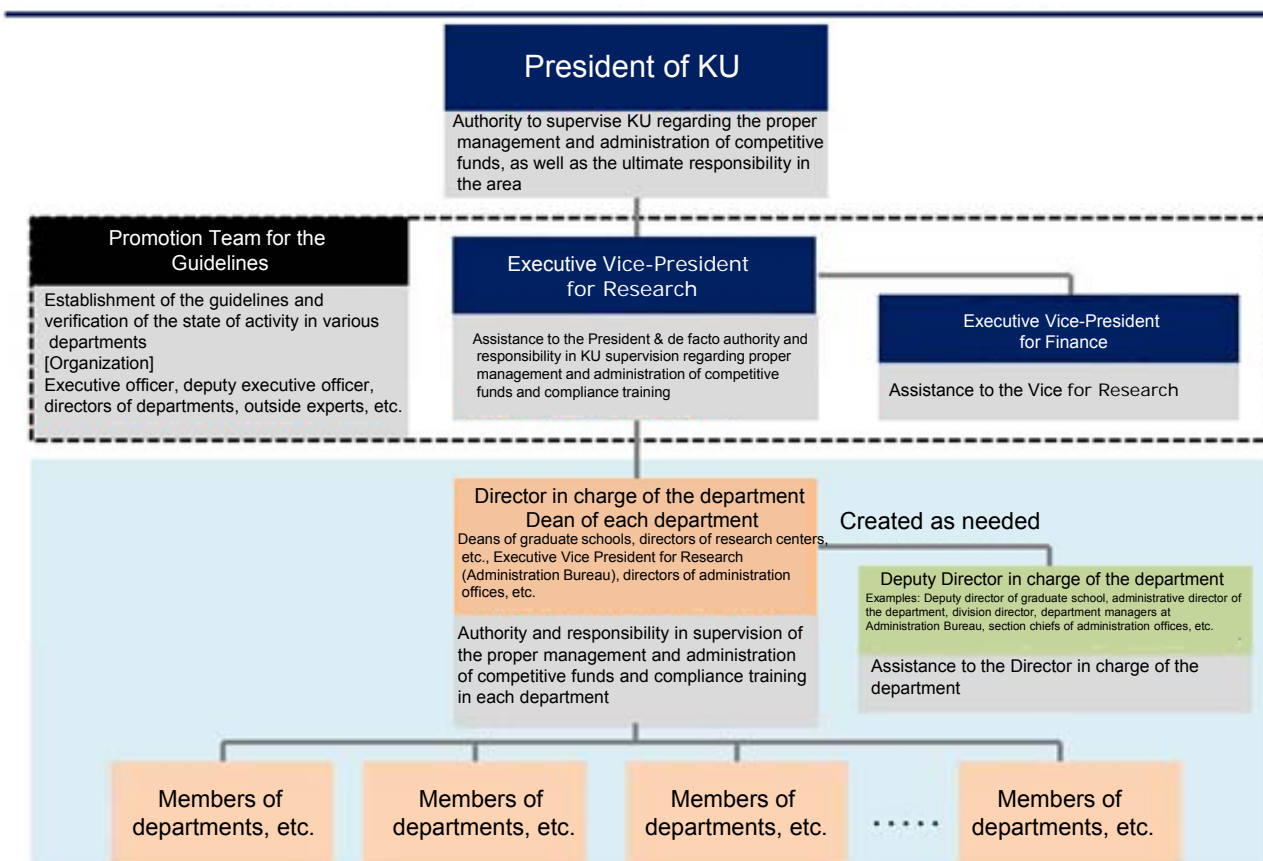
Article 3 Code of Conduct for Faculty Members and Other Personnel

1. Researchers who are faculty members, etc., shall act in accordance with the following code of conduct.
 - (1) Pride in the pursuit of research and awareness of the mission
 - (2) Refusal to misuse research funds
 - (3) Refusal to be involved in the misuse of research funds
 - (4) Prevention of misuse of research funds by other persons
 - (5) Refusal to ignore misuse of research funds by others
2. Employees handling research funds are to act in accordance with the following code of conduct.
 - (1) Possess understanding of the Regulations and the Guidelines and disseminate knowledge to researchers
 - (2) Prevention of misuse of research funds by other persons
 - (3) Refusal to ignore misuse of research funds
3. Faculty members and other personnel shall pledge compliance with regulations, etc., related to the use of research funds by submitting to the President a written and signed pledge specified in Paragraph 3, Article 10 of the Regulations.
4. Faculty members and other personnel shall not be able to engage in the management and administration of competitive funds when the aforementioned written pledge is not submitted by the date specified by the Vice-President for Research.
5. Should there be misuse of research funds by a faculty member or other personnel, disciplinary action will be taken, along with suspension for designated period of time from eligibility in research support programs at KU.
6. Should a faculty member or other personnel be involved or ignore misuse of research funds, disciplinary action may be taken, along with suspension for a designated period of time from eligibility in research support programs at KU.
7. Should a faculty member or other personnel commit, be involved or ignore misuse of research funds due to inadequate dissemination of preventive measures, disciplinary action may be taken on the director in charge of the relevant department, etc.

Article 4 Responsibility for the Guidelines

1. The scope of responsibility in the proper management of competitive funds shall be defined in either Article 4 or Article 6 of the Regulations.
2. The scope of responsibility for the Guidelines shall be defined in Articles 4, 8, 9 and 11 of the Regulations.

The Scope of Responsibility in the Proper Management of Competitive Funds



Article 5 Communication

1. The Director in charge of the department shall be required to ensure communication of the relevant regulations and of the Guidelines to faculty members and other personnel in the department.
2. The Director in charge of the department shall assess the state of understanding of the relevant regulations and of the Guidelines within the department and, at the same time, submit Regular reports on the status of communication to the Executive Vice President for Research.

Article 6 Monitoring, etc.

1. The Promotion Team for the Guidelines shall conduct monitoring of documents, etc., at various departments for the assessment and verification of conditions pertaining to the proper management of competitive funds and for proper management of the said funds from the university-wide perspective.
2. The Promotion Team shall share information on issues that were found in various departments through monitoring and utilize the information for improvement of the Guidelines.
3. For the improvement of the Guidelines, the Promotion Team shall conduct verification of reports on the state of implementation of the Guidelines at each department and of audit findings by the Audit Office on activities pertaining to the proper management of competitive funds by the Director in charge of the department and report the verification findings to the Executive Vice President for Research.
4. The Executive Vice President for Research shall report to the President, based on the report received described in the foregoing paragraph.

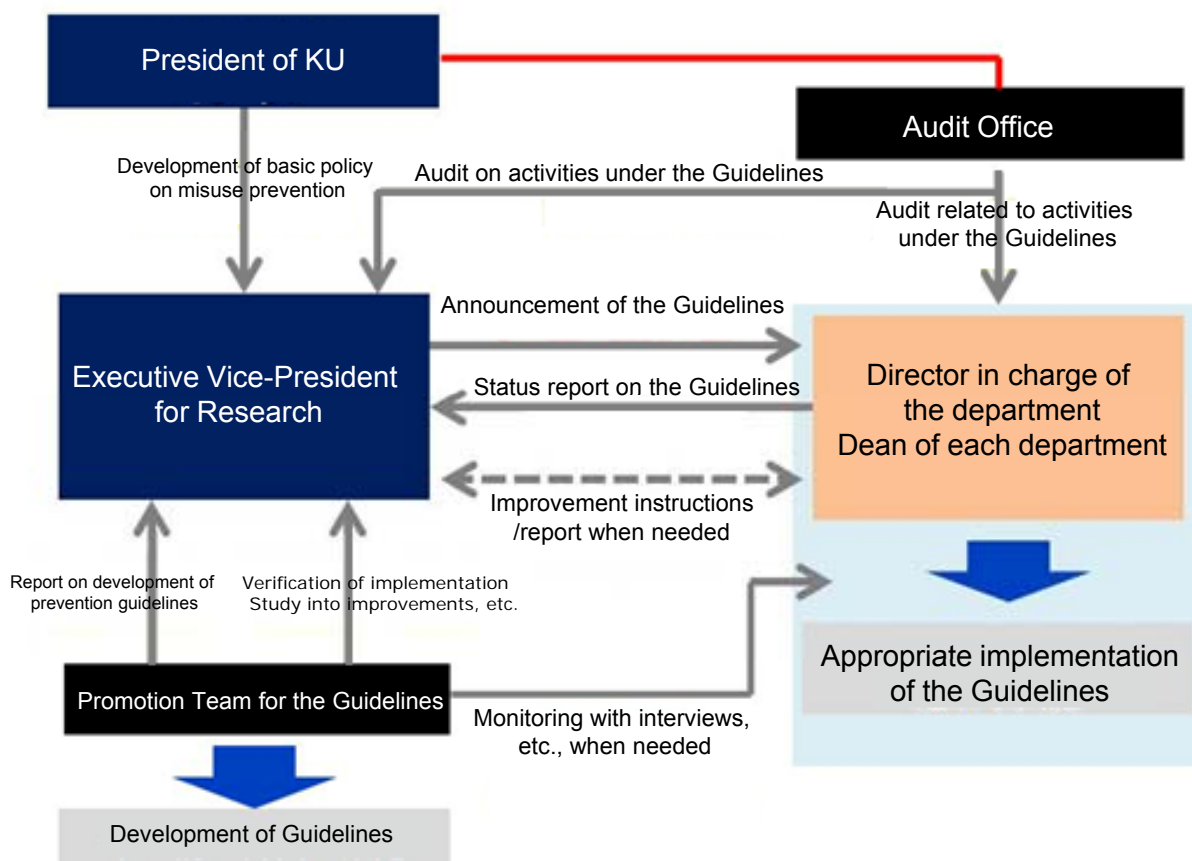
Article 7 Guidelines on Causes of Misconduct

1. The guidelines addressing the causes of misconduct and concrete activities to be implemented for the Guidelines shall be established separately.
2. Should response to recurrence prevention measures on misuse of competitive funds become necessary or demand for improvement regarding misconduct is received from the funding organization, “significant implementation items” to be prioritized in the Guidelines will be designated by the Executive Vice President for Research, for further reinforcement in action at each department in dealing with misconduct.

Article 8 Action in Case of Occurrence or Discovery of Fraudulent Accounting, Etc.

1. Should misuse of competitive funds be discovered, the Director in charge of the department shall implement improvement measures related to the misuse, communicate the information throughout the department and report to the Executive Vice President for Research.
2. Should misuse of competitive funds be discovered, the Executive Vice President for Research shall conduct verification of the state of implementation of the Guidelines in the department in question and issue improvement instructions based on the verification findings.

Flow Chart on the Guidelines at Kyoto University



Article 9 Formation of Working-Level Council

If recognized as necessary by the Executive Vice President for Research, a working-level council shall be set up under the Promotion Team for decision-making and implementation of administrative procedures necessary in relation to the promotion of the Guidelines.

Development of Systems and Environment for Promoting the Proper Management of Competitive Funds

Cause of misconduct	Corresponding Guidelines	Action to be taken	Notes
Inadequate understanding of applicable rules, regulations, etc.	Wide communication of applicable rules, regulations, etc.	In addition to development of regulations, rules and Q&A, applicable rules and regulations, etc., are to be communicated thoroughly through the Handbook on Research Fund Use (hereinafter called "the Handbook"), explanatory meetings, etc. [Responsible organizations] Main office: Development of regulations, rules & Q&A; production & distribution of the Handbook; organization of explanatory meetings, etc. Departments: Communication of regulations, rules, etc., to department personnel	[Main Office organizations] Research Promotion Department Financial Department
Lack of clarity in scope of responsibility	Clarity in scope of responsibilities	Scope of responsibility defined with regulations, etc. [Responsible organization] Main office: Development of regulations, etc. Departments: Communication of the scope of responsibility of the department to its personnel and installation of Deputy Director in charge of the department if needed	[Main Office organizations] Financial Department Research Promotion Department
Inadequate assessment of management/administration conditions	Regular assessment of management/administration conditions	Regular assessment of management/administration conditions through internal audit, monitoring, etc. Monitoring, etc., conducted particularly intensively in departments where competitive funds concentrate. [Responsible organizations] Main office: Proper implementation of internal audit and monitoring, etc. Departments: Assessment, guidance, etc., in management/administration conditions among department personnel, in the course of normal operation	[Main Office organizations] Audit Office Research Promotion Department Financial Department
Stagnant state of information sharing	Active information-sharing & communication	Communication of information to be shared on the university-wide basis to be communicated through notification, etc., of the results of internal audit, etc. Information is to be communicated also to personnel in each organization, and information sharing is conducted appropriately among relevant organizations. [Responsible organizations] Main Office: Execution of internal audit, etc., and communication of the results, etc. Departments: Communication of internal audit results, etc., to department personnel	[Main Office organizations] Audit Office Financial Department
Decline in compliance awareness	Raising compliance awareness	Raising awareness toward compliance with laws and regulations through production/distribution of the Handbook, etc., e-learning training, explanatory meetings, etc. [Responsible organizations] Main office: Production/distribution of the Handbook, etc.; e-learning training; explanatory meetings, etc. Departments: Distribution of the Handbook, etc., to department personnel, spread awareness of e-learning training, notification of explanatory meetings, etc., to personnel, etc.	[Main Office organizations] Research Promotion Department General Affairs Department Financial Department
		Develop system requiring personnel to submit pledge of compliance with applicable rules, relevant regulations, etc., that had been communicated. [Responsible organizations] Main Office: Development of university-wide scheme of submitting written pledges, etc. Departments: Department personnel to submit pledges without fail	[Main Office organizations] Research Promotion Department
		Promote greater awareness toward compliance through communication of the impact of misconduct on education and research activities throughout the University. [Responsible organizations] Main Office: Greater visibility of the impact, etc., caused by misconduct, through publication/distribution of the Handbook, etc., organization of explanatory meetings, etc. Departments: Notification of personnel, etc., regarding publication/distribution of the Handbook, etc., organization of explanatory meetings, etc.	[Main Office organizations] General Affairs Department Research Promotion Department Financial Department

Ordering & Acceptance Inspection of Goods, Etc.

Cause of misconduct	Corresponding Guidelines	Action to be taken	Notes
Concentration of expenditures at end of fiscal year	Promotion of early & planned spending	Regular assessment of the state of implementation and promotion of early and planned budget implementation, along with guidance and counseling as needed [Responsible organizations] Main Office: Proper assessment of department budget implementation status, etc., and communication throughout the University urging early and planned spending Departments: Proper assessment of the state of budget implementation among department personnel and promotion of early and planned budget spending	[Main Office organization] Financial Department
Drive to fully spend the budget	Greater awareness of the carryover system, etc	Greater awareness of the carryover system through dissemination throughout the University for proper budget execution. [Responsible organizations] Main Office: University-wide awareness of the carryover system Departments: Awareness of the carryover system for major competitive funds, etc., among department personnel	[Main Office organization] Research Promotion Department
Inadequate understanding of the acceptance inspection system	Greater understanding and awareness of the acceptance inspection system	Wider awareness of the acceptance inspection system through notices, publication/distribution of the Handbook, etc., e-learning training, etc. [Responsible organizations] Main office: Publication/distribution of ordering & acceptance inspection manual & Handbook, etc., organization of e-learning training, etc. Departments: Communication & guidance to department personnel regarding the acceptance inspection system through publication/distribution of ordering & acceptance inspection manual & Handbook, e-learning training, etc., along with proper execution of operation, etc.	[Main Office organizations] Financial Department Research Promotion Department
Acceptance inspection executed only as formality	Exhaustive acceptance inspection	Sampling & investigation in internal audit into the state of acceptance inspection (especially at the acceptance inspection center), to determine whether there is discrepancy between the scheme and actual conditions. [Responsible organization] Main Office: Internal audit related to the acceptance inspection system, etc.	[Main Office organization] Audit Office

Cause of misconduct		Corresponding Guidelines	Action to be taken	Notes
Inadequate understanding of the ordering system		Greater understanding and wider recognition of the ordering system	Wider recognition of the ordering system, including designation of fund source in the ordering stage, promoted through notices, production/distribution of the Handbook, etc., e-learning training, etc. [Responsible organizations] Main Office: Production/distribution of ordering & acceptance inspection manuals, the Handbook, etc., organization of e-learning training, etc. Departments: Wider recognition & guidance of department personnel of the ordering system through ordering & acceptance inspection manuals, the Handbook, e-learning program, etc., as well as proper implementation of operation	[Main Office organizations] Financial Department Research Promotion Department
Close ties with suppliers, etc		Discipline in conduct towards suppliers and assurance of transparency when ordering	Communication to suppliers, calling for adequate understanding of the ordering system and transactions with KU through proper transaction under the system. Also, measures reflecting conditions to be implemented, such as internal audit on risks such as unbalanced concentration of trade with certain suppliers. [Responsible organizations] Main office: Wider communication among suppliers regarding the ordering system, etc., collection of written pledges, audit on risks such as unbalanced concentration of trade with certain suppliers	[Main Office organizations] Financial Department Audit Office
Inadequate management of goods with high monetary conversion value		Development of management organization & system for goods with high monetary conversion value	Wider communication of the method for proper management of goods with high monetary conversion value, such as PCs, at each department utilizing the Financial Accounting system, etc., and promotion of application of the method. [Responsible organizations] Main Office: Wider communication of the management method for goods with high monetary conversion value employing the Financial Accounting system, etc. Departments: Confirmation of the presence of goods with high monetary conversion value employing the Financial Accounting system	Main Office organizations] Financial Department Facilities Department
Salaries & Rewards				
Cause of misconduct		Corresponding Guidelines	Action to be taken	Notes
Inadequate awareness as compensation for labor		Advance preliminary explanation of work content, etc., to prospective recruits	Preliminary explanation given to prospective recruits regarding work content, work days and hours, unit salary, prohibition of misconduct, etc., ensuring that consent is gained before start of work. [Responsible organizations] Main Office: Communication to departments to give preliminary explanation of work content, etc., to prospective recruits Departments: Communication to department personnel regarding preliminary explanation of work content, etc., to prospective recruits	[Main Office organizations] Financial Department General Affairs Department Research Promotion Department
Inadequate management of work hours by the supervisors		Exhaustive work management by the supervisors	Wider communication of salary & reward procedures through notices, Handbook and e-learning training, etc. [Responsible organizations] Main Office: Action with the Handbook, etc., and e-learning training, etc. Departments: Communication & guidance to department personnel regarding salary & reward procedures through the Handbook, etc., and e-learning training, etc., and proper execution of operation	[Main Office organizations] Research Promotion Department Financial Department General Affairs Department
Difficulty involved in post hoc confirmation of working conditions by third parties		Development of discipline scheme by clerical staff	Identification & investigation into working conditions through interviews with the workers, etc., in internal audit [Responsible organization] Main office: Interviews with workers, etc., in internal audit	[Main Office organization] Audit Office # Departments are also required to check with relevant personnel if there are signs of irregularities in working conditions, etc
Travel Expenses				
Cause of misconduct		Corresponding Guidelines	Action to be taken	Notes
Travel expense claim procedure became mere formality		Wide communication and implementation of the travel expense claim procedure	Wider awareness of the business travel procedures through notices, awareness-raising materials such as the Handbook, e-learning training, etc. Additionally, thorough entrenchment of the practice of confirming claim details and entering the claimant's own signature in the form, in order to prevent duplicate payment or overpayment due to omission of information, etc. [Responsible organizations] Main office: Handbook, etc., and e-learning training Departments: Wider communication & guidance of department personnel regarding travel expense claim procedures with the use of the Handbook, etc., and e-learning training, etc., as well as proper implementation of operation	[Main Office organizations] Financial Department Research Promotion Department
Payment error due to lack of understanding of the travel expense claim procedure		Wider communication and entrenchment of the travel expense claim procedure through training	Regular participation of employees (part-time workers, temporary workers, etc.) and executive officers in accounting training, etc. [Responsible organizations] Main Office: Accounting training, etc., for employees Departments: Participation in accounting training, etc., for employees	[Main Office organizations] Financial Department
Inadequate confirmation of facts pertaining to business travel		Exhaustive check of facts pertaining to business travel	Sampling inspection of a designated number of business travel cases, checking facts with travel destinations, interview with assignee, etc., in internal audit. In order to enable inspection and tracking after the fact, exhaustive entrenchment of entry of specific details in business travel claims, including travel destination, purpose of travel, etc. [Responsible organizations] Main Office: Check into facts pertaining to business travel in internal audit Departments: Communication and guidance to enter concrete details, such as travel destinations, purpose of travel, etc., in claim forms and proper implementation of operation	[Main Office organization] Audit Office

#The Guidelines describe concrete action to be taken to prevent misconduct, through greater awareness of preventing misconduct, appropriate use of research grants, etc.

23. Significant Implementation Items

The following items have been designated significant implementation items under the Guidelines, to promote further progress in university-wide action on fair and proper management and administration of competitive funds, etc.

(From October 2016)

1. Raising compliance awareness

- Raising awareness toward compliance with laws and regulations through production/distribution of the Handbook, etc., e-learning training, explanatory meetings, etc.
- Develop system requiring personnel to submit pledge of compliance with applicable rules, relevant regulations, etc., that had been communicated.
- Promote greater awareness toward compliance through communication of the impact of misconduct on education and research activities throughout the University.

(KU website on proper use of research funds)
<http://www.kyoto-u.ac.jp/en/research/grants/>
e-learning training is required without exception.

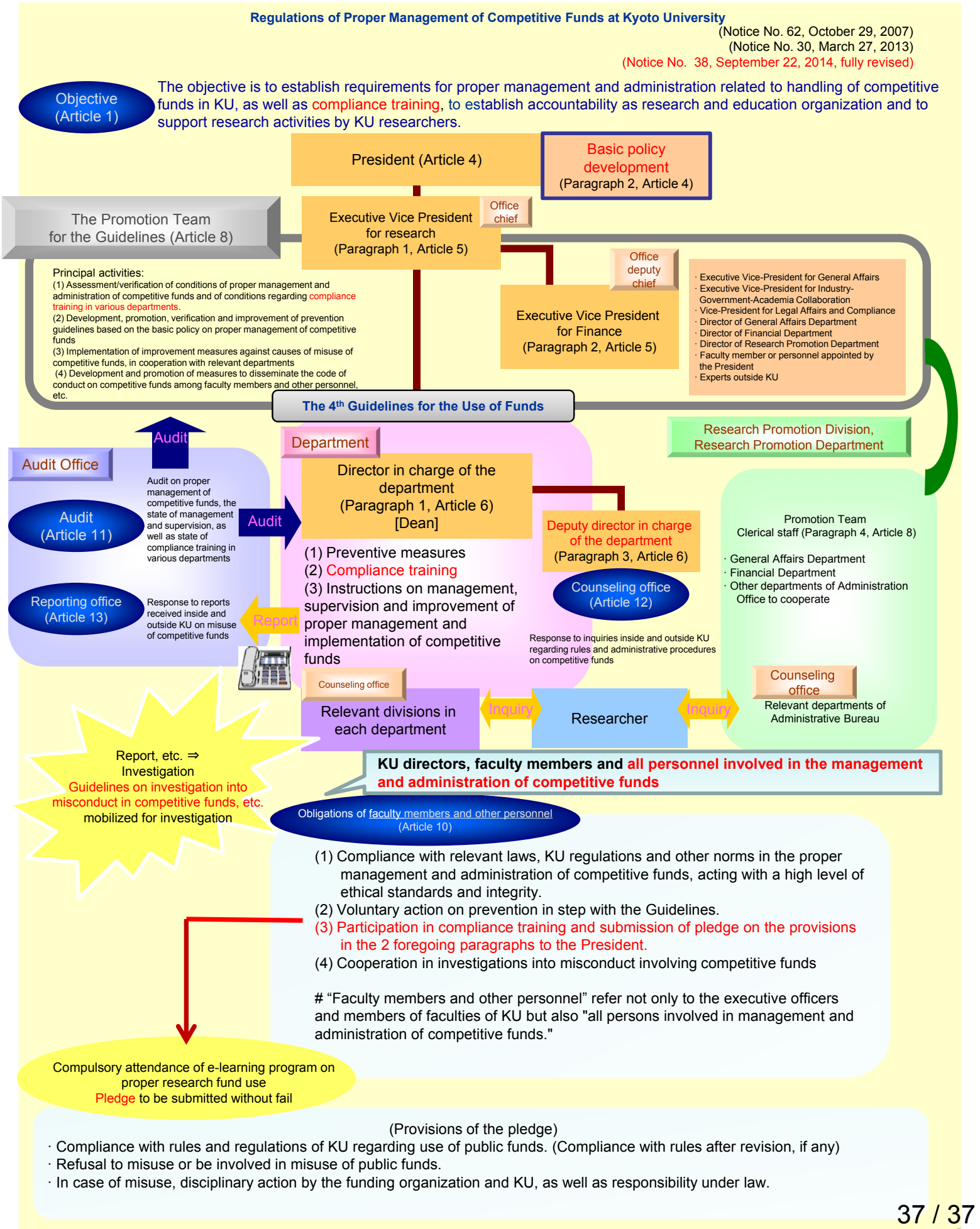
2. Discipline in conduct towards suppliers and assurance of transparency when ordering

- Communication to suppliers, calling for adequate understanding of the ordering system and transactions with KU through proper transaction under the system. Also, measures reflecting conditions to be implemented, such as internal audit on risks such as unbalanced concentration of trade with certain suppliers.

3. Strict payment of salary/rewards based on actual work

- Thoroughly familiarize workers with the administrative procedures of salary/reward payment to make sure payment claims are accurate and true, and promote understanding of the system by preparing and distributing a manual on reward payment before providing work to workers, especially when they are primarily students.

24. Organization for the Proper Management of Competitive Funds



Fraudulent acceptance and use of research funds and misconduct in research activities
leads to **loss of public trust**
toward academic research.

This handbook had been produced for researchers in proper use of research funds. However, the content may be updated as occasion arises.

Please check the KU website for the latest update.

< <http://www.kyoto-u.ac.jp/en/research/grants/> >

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