



Handbook on the Use of Research Funds

(For the Appropriate Use of Research Funds)

京都大学
KYOTO UNIVERSITY

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Please Note:

- While some of the chapters in this booklet are exclusively concerned with the use of research funds, all other chapters apply to the use of all funds.
- While every effort has been made to achieve the highest possible accuracy in translating this document from the original Japanese language version, due to the nature of translated documents, accuracy is not guaranteed. This English version is produced for reference only, and its contents are not legally binding. The original Japanese language document shall always take precedence over this translated version.

1. Introduction

- ◆ Kyoto University's accounting system has been established systematically. Its regulations, an FAQ, manuals, and other materials are available on the university website. This handbook is a compilation of important points and items requiring particular attention from the accounting rules that are essential when utilizing research funds, etc. Please note that the Kyoto University accounting rules described herein are not limited to the use of research funds, but also apply to other expenses for education, research, medical treatment, etc., at the university.
 - ◆ The publication of this handbook aims to provide a more accessible and clearer presentation of the university's accounting rules and the use of funds. It is intended to improve faculty members' understanding of the rules in order to prevent inappropriate and illegal use of competitive funds and other research funds due to an inadequate understanding of accounting procedures.
 - ◆ This handbook should be kept available at research labs and offices at all times to confirm the appropriate procedures when purchasing items, etc.
 - ◆ Please be aware that public funds in the form of competitive and other research funds are provided using money from taxpayers, and any violation of the rules and regulations, including inappropriate and illegal misuse, is strictly prohibited.
- ◆ The handbook has been revised in accordance with university system and organizational reforms. The revised items include:
 - 6. Salaries
 - 7. Compensation Payments
 - 8. Travel Expenses
 - 9. Ordering, Acceptance Inspections, and Detailed Inspections of Purchased Goods, Etc.
 - 19. Fund Misuse Cases at KU
 - 23. The Guidelines for the Use of Funds (Version 8)
 - 25. System for the Proper Management of Competitive Funds

2. The Responsibilities of Kyoto University Faculty and Staff Members

The rules relating to ethical conduct are defined in *The Kyoto University Mission Statement*, *The Responsibilities of Kyoto University Faculty and Staff Members*, *Kyoto University Faculty and Staff Ethics Regulations*, and *Implementing Research Integrity Regulations at Kyoto University*. In addition to those rules, be sure to comply with the following code of conduct.

Important points for researchers

- (1) Take pride in your role as a researcher, and be aware of the importance of research.
- (2) Do not misuse research funds.
- (3) Do not become involved in the misuse of research funds.
- (4) Do not allow others to misuse research funds.
- (5) Do not tacitly approve the misuse of research funds.

Important points for staff who handle research funds

- (1) Ensure that all researchers understand the regulations and guidelines.
- (2) Do not allow anyone to misuse research funds.
- (3) Do not tacitly approve the misuse of research funds.

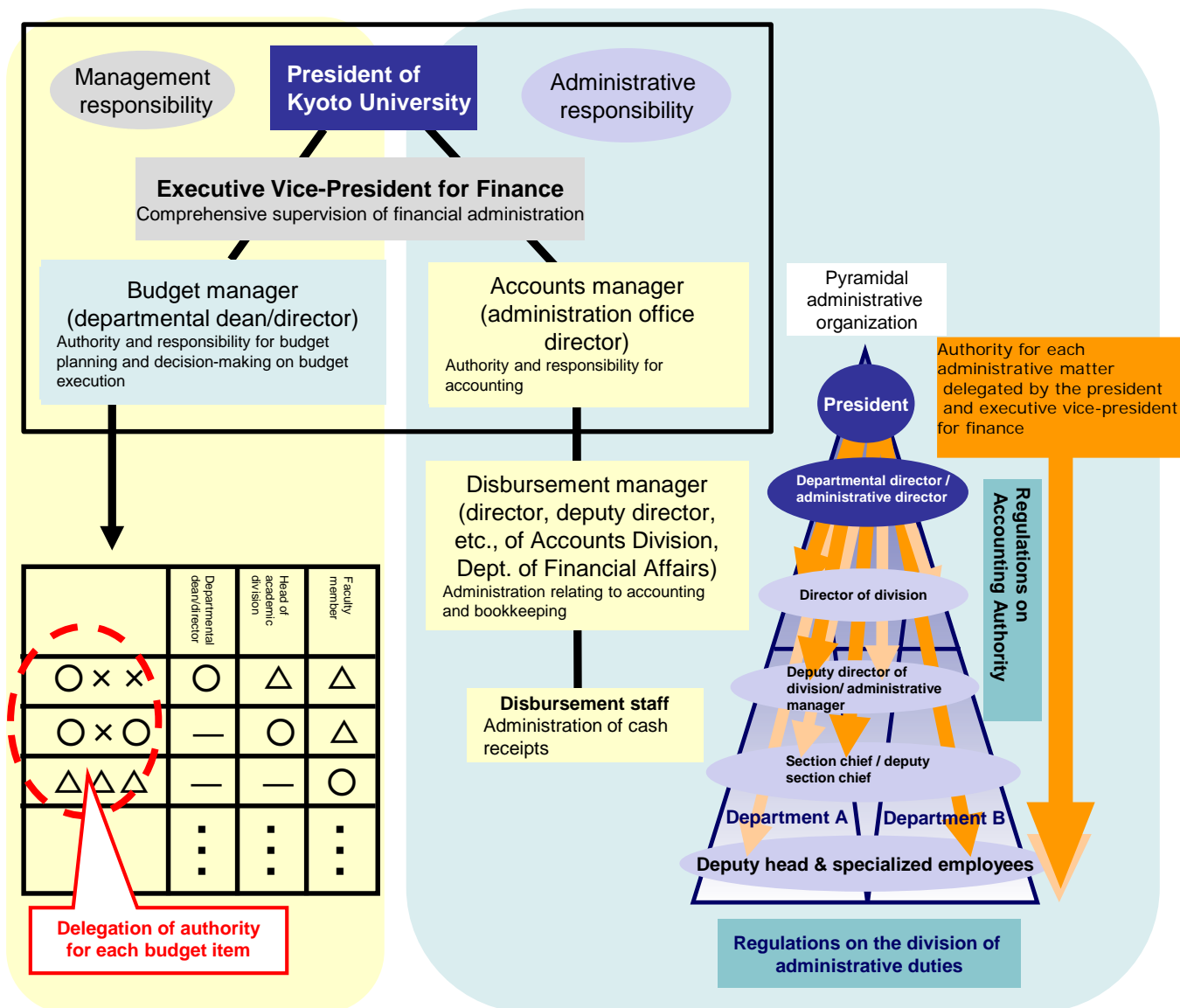
In criminal cases, Kyoto University faculty and staff members will be classified as equivalent to public servants ("quasi-public servants"). The acceptance of money or goods from suppliers, etc., is likely to be prosecuted as the acceptance of a bribe.

- ◆ Kyoto University's faculty and staff members are required to be aware of their duties with regards to education, research, support services, and administration at the university and in its departments, and they must endeavor to fulfill their duties to realize the university's vision and attain the goals of its mission.
- ◆ Faculty and staff members are expected to make their best efforts to promote the highest possible level of education and research. They must respect academic freedom, the most essential prerequisite for achieving the above objectives, in every aspect of education and research, and with due consideration of social norms and ethics.
- ◆ As education is the process of transmitting knowledge and culture, and developing students' abilities and personalities, faculty and staff members involved in education must not discriminate on the basis of sex, ethnicity, religion, or other such factors. As research is the process of developing knowledge and culture, and contributing to the accumulation of intellectual assets, faculty and staff members must promote the advancement of research with a high sense of ethics and morals.
- ◆ The work of supporting education and research and the management of the university and its departments is vital to its sustainable development. Faculty and staff members are required to be aware of the university's social responsibilities, pursue personal-development to fulfill their duties with a high-level of expertise and a comprehensive perspective, help strengthen the infrastructure for education and research, and assist in the smooth operation and development of the university and its departments.

(Qualities Required of Faculty and Staff Members at Kyoto University, July 20, 2004)

3. Structure of Financial Administration Authority at KU

- ◆ As depicted below, the financial administration authority at KU is organized in a pyramidal structure with the President at the top.
- ◆ The authority structure is clearly defined, with the responsibility for budget management and execution assigned to the officer responsible for budget management in each department (the departmental dean/director) and the responsibility for financial administration assigned to the accounts officer in each department (the administration office director).
- ◆ Under the supervision of the accounting supervisor and in compliance with the applicable rules and regulations, accounting staff conduct inspections and provide researchers with advice on the use of research funds.



Faculty members are also responsible for accounts administration when engaged in accounts-related work, such as order placement and acceptance inspections.

4. Contract System at KU

Concluding contracts

- ◆ As a general rule, contracts at KU are concluded through **open tender**. 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
 - When the scheduled contract value is under ¥10 million, etc.
(Article 37, Regulations on Contract Administration)
- ◆ Facility procurements with a projected cost of ¥5 million or more require the appointment of specifications planning personnel to define the specifications of the facility to be purchased. The person planning the procurement of the facility cannot be appointed as either specifications planning personnel or technical inspection personnel.
(Articles 2, 7 and 11, Guidelines on Specification Planning, Etc., Pertaining to Procurement of Large Facilities, Etc.)
- ◆ If the contract value is under ¥5 million, the production of a contract may be omitted.
(Article 43, Regulations on Contract Administration)
- ◆ In the case of negotiated contracts with a projected cost of under ¥5 million, the production of a statement of projected cost may be omitted.
(Article 39, Regulations on Contract Administration)
- ◆ In the case of negotiated contracts with a projected cost of ¥5 million or more, but under ¥10 million an **open counter-estimate comparison** is required.
(Article 37, Regulations on Contract Administration)
- ◆ In the case of contracts with a total value of ¥1 million yen or more, it is necessary to obtain an estimate based on an oral inquiry or conduct a market price survey.
(Article 17, Regulations on Contract Administration)

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

Important Points for Faculty and Staff regarding Contracts

(1) Care must be taken to avoid imbalance in the sources of information used for procurement.

When applying for grants-in-aid for scientific research or when actually procuring goods, do not provide information to specific suppliers only when seeking information about the goods scheduled for procurement. Additionally, do not disclose the amount of the budget when conducting a fair market value survey prior to posting a public notice for open competitive bidding.

(2) Do not permit suppliers involved in the formulation of specifications to participate in the bidding.

It is strictly prohibited for suppliers involved in the formulation of specifications to participate in the bidding as it hinders fair competition, except in cases where fairness and non-discrimination are ensured (such as cases in which all suppliers participating in the bidding were involved in the formulation of specifications).

(3) Personnel for specifications planning shall work on creating fair specifications.

Personnel engaged in specifications planning must verify that the specifications proposed are necessary for the intended purposes of the researcher, and do not exceed the requirements of the intended purpose, as that may impede fair competition.

(4) When making an estimate comparison, gather estimates, etc., fairly and appropriately.

When requesting an estimate, provide suppliers with written specifications that describe the order requirements in detail. If explaining the specifications verbally, be sure to confirm that the order details are clearly described in estimates provided by the suppliers.

(5) Do not receive a supplier's estimate via a different supplier.

For orders requiring competitive quotes, it is necessary to receive quotes directly from multiple suppliers.

(6) Do not divide an order into multiple orders.

Create an appropriate business plan and make a bulk purchase if it is more cost-effective. Do not intentionally divide an order for a set of goods/services into multiple orders to avoid competitive quotes or open tenders.

(7) Do not hold meetings with suppliers in a closed room.

Meetings should always be held in an open space to avoid the appearance of collusion between the faculty/staff members and the suppliers.

Contract methods for different contract amounts

| Contract procedures Projected cist | Contract type | | | | Creation of: - Contract request - Statement of projected cost - Contract | Bid form/Quotation |
|---------------------------------------|----------------------------------|----------|--------------|---------------------------|---|---|
| | Purchase of goods/Lease | Services | Construction | Services for construction | | |
| 1 million | Discretionary contract permitted | | | | May be omitted | May be omitted |
| 5 million | | | | | | Estimate (estimate based on oral inquiry or market price survey possible) |
| 10 million | Contract under open tender | | | | Required | Estimate |
| 15 million | | | | | | Bidding form |
| 69 million | | | | | | |
| 690 million | | | | | | |
| | Government procurement | | | | | |

*Based on the standard amounts for government procurements in FY2020.

When concluding contracts, be sure to coordinate appropriately with administrative staff to ensure that all procedures are followed correctly.

5. Prohibited Conduct

Researchers must be particularly careful regarding the three types of prohibited accounting conduct listed below.

All three involve the production and submission of fraudulent documents in order to receive research funds illegitimately. Such conduct is regarded as the fraudulent use of research funds, even in cases in which the funds are not used for personal purposes, but for purposes relating to research.

I. Fraudulent salary or compensation payments

II. False business trips and padded travel expenses claims

III. Fraudulent order placements, deposit payments, or tampering with purchase documents

I. Examples of fraudulent salary or compensation payments

- The working hours of research collaborators are falsely increased when entered in the attendance log in order to increase the salary or compensation payments and misappropriate research funds.
- Salary or compensation payments based on false information are paid to students, etc., and the money received is returned to the research office or lab (as a “kickback”) for use as maintenance or management expenses.
- Although it is not a large sum of money, an employee submits an attendance record showing more hours than they have actually worked in order to receive a larger salary or compensation payment. This is facilitated by the negligence of the supervisor, who does not appropriately verify the actual working hours of employees under his/her supervision.
- A professor hides the fact that a part-time lecturer did not actually work on several days by affixing his seal on the attendance record. The professor then has the employee return the illicitly received funds to the professor.

*Kickbacks

- The recovery of all or part of the salaries or compensations paid to students on the instruction of a researcher (even if the salaries were legitimate), is unacceptable conduct, regardless of whether it is done with students’ consent or if it is done coercively. All forms of “kickback” are prohibited at KU.
- It is also illegal to use funds recovered in such a manner to pay other students who have actually worked.

II. Examples of false business trips and padded travel expenses claims

- Even though travel expenses for a business trip are provided by another organization, a travel expenses claim is also submitted to KU for the same trip in order to receive a double payment.
- A faculty member purchases discount airline tickets, but they ask the service provider for an estimate and receipt for a normal fare in order to receive additional travel expenses. The additional travel expenses are then used for the conference attendance costs of the faculty member's students.
- The travel itinerary of a business trip was changed from a one-night stay to a day trip, but the travel expenses claim was made based on the original itinerary in order to fraudulently receive more money.
- Although a business trip was cancelled, a false travel expenses application, etc., is submitted in order to fraudulently claim travel expenses. The money received is used for another business trip with a different purpose.
- A false travel expenses claim is made to KU to finance a personal trip (returning to one's hometown, a university seminar excursion, etc.).
- Although the employee booked a package combining airfare and hotel expenses, the full amount was reported as the airfare costs only.
- An accommodation expenses claim was made for the standard amount for hotel accommodation. However, the accommodation used was paid for using air mileage points accumulated through business travel. The employee did not declare this fact and fraudulently received the accommodation expenses.
- A researcher, who lives separately from their family, stayed at their family home during a business trip. However, the researcher claimed accommodation expenses for the trip, receiving money even though no accommodation costs were entailed.
- A researcher who has changed address does not report the change of address to the university, and as a result receives the incorrect amount of travel expenses, salary, or benefits, which continue to be calculated based on their previous address.

III. Examples of fraudulent order placements, deposit payments, and tampering with purchase documents

- In order to keep unused research funds, a false order is placed with a supplier, who accepts the funds as a deposit, which is then used to pay for the delivery of laboratory animals, reagents, etc., in the subsequent financial year.
- In order to keep unused research funds, a supplier is instructed to leave the date on a goods invoice blank. Although the goods are actually delivered in April of the new fiscal year, the payment is made using the previous year's budget.
- Because research funds are running out, a supplier is asked to change the date on an invoice for goods actually delivered in March to April, and the payment is then made from budget for the next financial year.
- In order to pay for equipment or facility renovations with funding that should not be used for those purposes, a supplier is requested to produce falsified documentation that does not accurately reflect the actual transaction.

IV. Other prohibited conduct

Prohibition of personal bookkeeping of research grants from foundations, etc.

Even when funding is granted to an individual, as a general rule, all funds that pertain to activities at KU must be placed under the accounting control of the university. The same applies to funds raised through crowdfunding.

Inappropriate use

■ Research funds that remain unused at the end of the financial year are used for the mass purchase of items intended for use in research conducted during the next fiscal term.

⇒ Check whether the carry-over system, or other such system is applicable. If no such system is applicable, the funds must be returned.

■ The purchase of items for which the necessity or function in the research is unclear (such as unrelated books, or electrical appliances that are not required for the research), or items that have been purchased without regard to being economical (such as fountain pens).

⇒ Not only is such use of research funds not permitted, but it may also be deemed as fraudulent if it is determined that competitive funds are being used for other than their intended purposes.

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

⇒ Monitor the points accumulated through trips funded by research expenses and trips for university purposes, and use those points to reduce the costs of your next business trip or work-related purchase, and not for private purposes.

Column

Recent measures to prevent research fund fraud

In recent years, the ongoing issue of the frequent fraudulent use of research funds has garnered a great deal of attention in society.

In response to this, in February 2014, Japan's Ministry of Education, Culture, Sports, Science and Technology (MEXT) amended its Guidelines on the Management and Audit of Public Research Funds at Research Institutions (Implementation Guidelines) to include measures to ensure the appropriate management of allocated funds.

Fraud prevention measures include the obligatory attendance at compliance education courses, the signing of written pledges by staff and suppliers, the disclosure of fraud investigation findings, including the names of those involved, and a clear warning of the potential criminal and civil consequences.

In response to these amendments to the guidelines, and in order to promote the appropriate use and management of competitive funds, etc. KU fully amended its Regulations on the Appropriate Management of Competitive Funds, Etc. in September 2014. Key measures include compliance education, the obligatory submission of pledges, and issuing the university's Guidelines on Use of Funds (see item [23]).

6. Salaries

Salaries: money paid as compensation for work under an employment contract (not protected by labor-related laws)

Items requiring special attention and strict compliance

- (1) Advance explanation of contract details to prospective employees, including the job description, employment period, possibility of contract renewal, working hours, salary details, place of work, etc.
- (2) Confirmation of the prospective employee's willingness to undertake the work.
- (3) Before the employment commences, an employment application form, work schedule, and other necessary procedures must be prepared and completed by the deadline set by the department in charge.
- (4) Check whether the employee is required to submit their individual tax number ("My Number"), and if so, have them submit it via the appropriate procedures.
- (5) Provide the employee with an employment contract before they commence work.
- (6) Ensure that the employee logs their working hours on the attendance log or other attendance management system (by affixing their personal seal or using the online system).

Salary payment procedures

Supervisor



Researcher

Explain job description, etc.
Confirm willingness to work.

↓
Prepare employment application materials.
Confirm necessity of "My Number" submission.

↓
Issue employment contract.

↓
Confirm that the actual working hours are logged on the attendance log or attendance management system.

- If the supervisor is not present when the daily work is being confirmed, a faculty or staff member entrusted by the supervisor must confirm the work, or the supervisor must confirm it later based on a report from the faculty or staff member.

· When employing staff (including part-time workers), researchers should ask for their resume, etc. (in the case of a student, a copy of their student ID).

· Prior to employment, an employment application must be submitted to the relevant administrative office by the designated deadline.
· If employees have not submitted their "My Number," they must submit it via the appropriate procedures to the staff in charge of salaries in the relevant office/department.

· The researcher (employment supervisor) must confirm the working days and hours of the employees, noting when they are absent from the worksite for personal reasons and manage their working hours daily, using a work attendance log, online attendance system, etc.
· Please confirm that actual working hours are correctly recorded on the attendance log, etc.

Submit the attendance logs to the appropriate administrative office by the designated deadline, or verify the working hours using the attendance management system.

Administrative office, etc.



Submission of relevant documents

Salary payment

Confirmation of actual working hours by the administrative office.

- Research support work should be managed by either the relevant administrative office (by means of a work attendance log, etc.), or in consultation with the employees, as appropriate. The actual details of the work should be confirmed appropriately to ensure that the work management is not carried out by the research lab alone.

- If employing students as fieldwork assistants (for the purpose of collecting materials, etc.), prior to executing the fieldwork, the supervisor must explain to the students the difference between working as assistants and engaging in fieldwork as a regular student.

Employees



Staff members
Students, etc.

7. Compensation Payments

Compensation: money paid for a service rendered upon request (not protected by labor-related laws)

Items requiring special attention and strict compliance

*Compensation payments to students are permitted only in unavoidable circumstances and when no suitable person other than a university student can be found to undertake the work. (As a general rule, students must be employed as a part-time staff members.)

- (1) Prior explanation to prospective workers (explanation of the work contents, working dates and times, and details of the compensation payments).
- (2) Confirmation of the prospective worker's willingness to undertake the work (if the worker is a student, written confirmation is required).
- (3) Prior to beginning the work, the necessary employment materials must be completed and submitted to the relevant department by the deadline (In the case of compensation for research assistant work, etc., which is paid based on the hours worked, the materials must include a work schedule, etc., showing the scheduled working dates and times.)
- (4) Confirmation of the daily work hours on the attendance log (affix seal or sign at the end of the month).
- (5) Preparation of the necessary compensation payment paperwork and completion report.
- (6) Check whether it is necessary for workers to submit their Individual Number ("My Number"), and if so, have them submit it via the appropriate procedures.

Compensation payment procedures

Project manager



Researcher

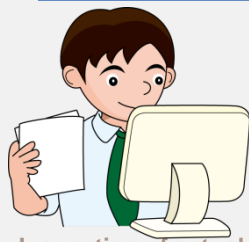
Description of work content, etc.
Confirmation of willingness to work
(Confirmation in writing is required in the case of a student)

↓
Production of work execution request
Submission of work schedule (compensation for labor)
Check/submit "My Number"

↓
Confirmation of actual conditions with
work attendance timetable
(work checklist, etc.)
Production of compensation payment
inquiry & completion report

If the project manager is not present at the time of the daily work confirmation, a faculty or staff member entrusted by the project manager must confirm the work, or the project manager must confirm it later based on a report from the faculty or staff member.

Administrative office, etc.



Inspection of actual conditions
by the administrative office, etc.

Submit the necessary
documents

Compensation payment

Workers



Persons other than
university students

- When assigning work (including research support work), etc., researchers should ask for the worker's resume, etc. (including a copy of their student ID in the case of students).

- A work implementation application must be submitted to the relevant administrative office **by the designated deadline**.

- If the worker has not submitted their "My Number," they must submit it via the appropriate procedures to the staff in charge of salaries in the employer's office/department.

- The researcher (work supervisor) must confirm the work days and hours of the workers, noting when they are absent from the worksite for personal reasons, and **manage their working hours daily**, using a work attendance log, etc.
- Please confirm that actual working hours are correctly recorded on the attendance log, etc.

- After completion of the work period, submit the compensation payment paperwork and completion report to the relevant administrative office, etc.

- Research support work should be either managed by the relevant administrative office (by means of a work attendance log, etc.) or managed in consultation with the workers, as appropriate. The actual details of the work should be confirmed appropriately to ensure that the work management is not carried out by the research lab alone.

- If, due to unavoidable circumstances, students are employed as fieldwork assistants (for the purpose of collecting materials, etc.), prior to executing the fieldwork, the supervisor must explain to the students the difference between working as assistants and engaging in fieldwork as a regular student.

*Compensation payments other than those described above

Compensation payments other than those described above (for research guidance, lectures, etc.) require evidence of the work performed, such as a project report (completion report), lecture meeting pamphlet, etc.

8. Travel Expenses

Items requiring special attention and strict compliance

- (1) Submit a travel request, etc. to the appropriate staff member and receive the travel order/approval in advance.
 - (2) Submit proof of the actual travel by means of a business travel report, etc.
 - (3) Submit proof of the actual travel expenses with substantiating documents.
- (In addition to receipts for flights, package tours, trains, etc. for overseas business trips, receipts must also be submitted, if faculty, staff, or students use the Shinkansen or JR express trains.)

Travel expense payment procedures

Business traveler



Researcher

Business travel request

Actual details of the business travel

Note: If the person making the trip received an estimated amount of travel expenses in advance, they must complete the settlement procedures to declare the actual amount of travel expenses within two weeks of their return.

Business travel report Travel expenses claim

Signed
by the traveler

- Submit a travel request, etc. to the appropriate staff member and receive the travel order/approval in advance.
- Please note that the travel request must include the name of the person/organization being visited, the destination location, a detailed description of the purpose of the travel, etc.
- If a business travel report must be submitted in writing to meet the requirements of competitive funding, create a separate business travel report. If the travel is being funded by a grant-in-aid for scientific research or other type of fund to which KU regulations apply, fill out an expenses claim and settlement report, and submit them to the relevant administrative office, etc. The documents should be submitted using the appropriate Kyoto University forms (travel request form, travel expenses claim form, travel report, etc.)
- Please note that in some cases (even those to which KU regulations apply), a detailed business travel report must be submitted. For this reason, be sure to retain documents such as the business travel request form, symposium pamphlets, documents detailing research results, relevant news articles, etc., as evidence of the travel.
- The traveler must submit documents, such as copies of tickets, receipts, etc., to verify the payment amount and the transportation used (see below for details).
- The traveler must check the details of the claim themselves, and submit it after affixing their signature.

Travel expenses payment

Administrative office, etc.

Travel request and travel expenses claim/report

Receipt

〇〇 Travel

¥30,000

May 6, Airfare

Kansai → Chitose
(10:00) (11:30)

- Business travel report, etc. confirming the actual details of the trip (including purpose).
- Confirm visit(s) at the destination, if necessary.
- Confirm the actual costs with substantiating documents.

Documents to be submitted as evidence for travel expenses claims

| Type of travel expenses | | Documents required |
|-------------------------|---|---|
| Transportation | Shinkansen/JR express | Receipt, etc.* |
| | Domestic flight | Receipt, air ticket stub, etc. |
| | International flight | Receipt, itinerary, air ticket stub, etc. |
| | Overseas business trip (train, bus, etc.) | Receipt, etc. |
| | Taxi/rental car/university car | Receipt, etc. (claim for reimbursement) |
| | Own car | Report of use of own car for business trip, receipt, (claim for reimbursement for expressway tolls) |
| Miscellaneous expenses | | Receipt, etc. |

◎ See the university travel expenses regulations for details of the documents to be submitted together with Form 2 (travel expenses for a visit by invitation).

*If the receipt does not show the date and points of departure and arrival, that information must also be provided.

A statement of reasons for the trip and other documents may also be required.

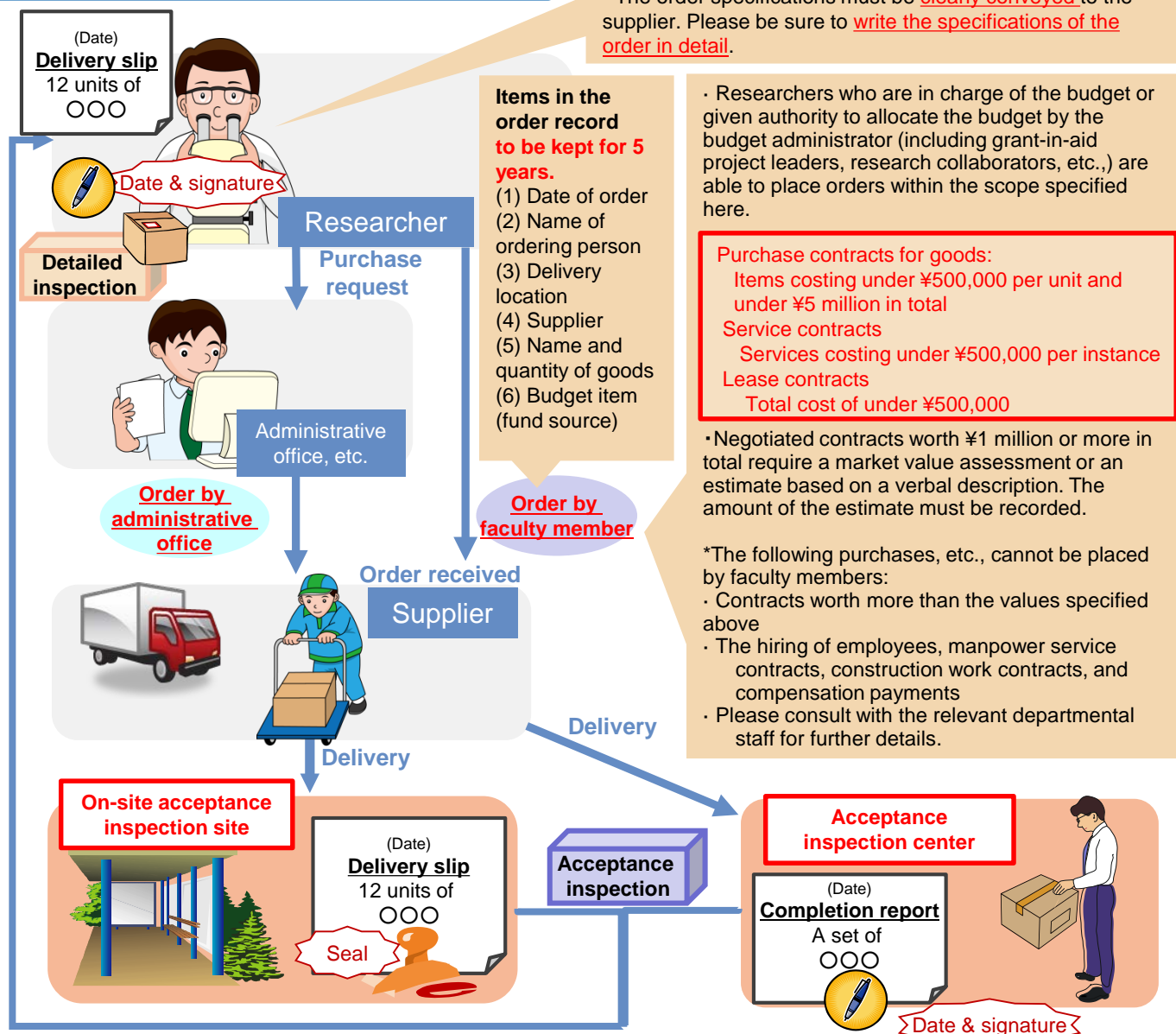
9. Ordering, Acceptance Inspections, and Detailed Inspections of Purchased Goods, Etc.

Items requiring special attention and strict compliance

- (1) Identification of the source of funds used for the purchase request/order.
- (2) Confirmation of the actual goods/services by implementing both an acceptance inspection and detailed inspection to confirm that the goods/services were properly delivered.
- (3) Storage of a printed copy of the order record* (even if the order was placed without the use of an order form).

**Storage as data that can easily be printed out if needed is also acceptable.*

Procedures for the purchase of goods, etc.



- The person who makes the purchase request/order must **clearly identify the source of funding**.
- Try to minimize the costs when selecting the supplier.
- The order specifications must be **clearly conveyed** to the supplier. Please be sure to **write the specifications of the order in detail**.

- Researchers who are in charge of the budget or given authority to allocate the budget by the budget administrator (including grant-in-aid project leaders, research collaborators, etc.) are able to place orders within the scope specified here.

- Negotiated contracts worth ¥1 million or more in total require a market value assessment or an estimate based on a verbal description. The amount of the estimate must be recorded.

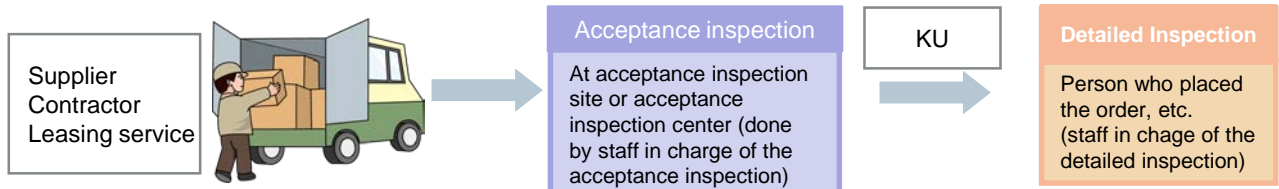
- *The following purchases, etc., cannot be placed by faculty members:
- Contracts worth more than the values specified above
 - The hiring of employees, manpower service contracts, construction work contracts, and compensation payments
 - Please consult with the relevant departmental staff for further details.

Acceptance Inspection and Detailed Inspection

Prior to making a payment for the delivery of goods, services, or leased items, it is necessary to **check** whether the delivery has been completed properly **by means of an acceptance inspection and detailed inspection.**

Acceptance inspection: confirmation of delivery / completion of service / etc.

Detailed inspection: confirmation of quality, specifications, quantity, performance, etc.



Scope of purchases inspected at acceptance inspection sites

- (1) Purchase contracts for goods worth under ¥5 million in total
- (2) Service contracts (printing and cleaning)

Items for which the acceptance inspection is not conducted at an acceptance inspection site

- Laboratory animals, 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 Central Administration (PC paper, envelopes, florescent bulbs, toilet paper, alcohol products)
- Goods purchased at stores (inspection optional)
- Goods delivered by courier services, postal services, private mail delivery services

Scope of purchases inspected at acceptance inspection centers

- (1) Purchase contracts for goods worth ¥5 million or more in total
- (2) Service contracts (other than construction, printing or cleaning)
- (3) Lease contracts

*For deliveries that must be made after business hours or on holidays, inspections that would normally be conducted at an acceptance inspection site should be conducted at an acceptance inspection center. However, such exceptions should be minimized to the extent possible.

Goods outside the scope of purchases that are inspected at acceptance inspection sites are inspected at an acceptance inspection center

Acceptance Inspection

Acceptance inspection sites

Located on the North, Main, Medicine, University Hospital West, Uji, and Katsura Campuses, and at the Institute for Integrated Radiation and Nuclear Science, and Primate Research Institute

Acceptance inspection centers

Goods received must be inspected by the staff other than those who placed the order.

*As a general rule, staff performing the inspection must be from outside of the research lab, etc., with which the ordering party is affiliated.

- ◆ KU's **acceptance inspection sites** (located on the university's major campuses) and **acceptance inspection centers** (located in each department) serve as the entry points for purchased goods and the confirmation of deliveries, etc.
Deliveries, etc., to KU that do not pass through an acceptance inspection site or center will not be recognized as having been delivered.
- ◆ After confirming that the delivery has been completed as described in the delivery slip (or completion report), the staff conducting the inspection should **affix a seal or signature and the date of the acceptance inspection.**

Detailed Inspection

Staff Responsible for Detailed inspection

- For orders placed by administrative staff:
The inspection should be conducted by the person who requested the contract (excluding construction contracts).

• **For orders placed by faculty:**
The inspection should be conducted by the faculty member who placed the order.

- Construction contracts, etc.:

A staff member authorized by an accounting supervisor in accordance with the regulations for accounting authority.

- In the case of an individual appointment:

A staff member appointed by an accounting supervisor (or a dean in the case of an order made by a faculty member)

- ◆ After the delivery, confirm whether the delivery has been completed as specified in the contract by checking the delivery details (quality, standard, quantity, and performance [including a comparison with contracted specifications, plans, and designs]) **within 14 days** of receiving the completion report.
- ◆ After the detailed inspection, the staff member who conducted the inspection should **affix their signature (to be circled to distinguish it from an acceptance inspection signature)** and enter the date of detailed inspection on the delivery slip, etc. However, in the case of orders placed by faculty members, if an acceptance inspection has already been completed at an acceptance inspection site or center prior to the detailed inspection, no signature is required. **(Please note that the detailed inspection procedures themselves cannot be omitted.)**

Responsibilities and authorities of employees engaged in placing orders, acceptance inspections, and detailed inspections

| | Faculty members | Administrative staff members, etc. | |
|------------------------|---|--|--|
| Orders | <ul style="list-style-type: none"> - Under 500,000 yen per item, and under 5 million yen in total for goods purchase contracts - Under 500,000 yen per incidence for service contracts (excluding construction contracts) - Under 500,000 yen in total for lease contracts | <ul style="list-style-type: none"> - 500,000 yen or more per item, or 5 million yen or more in total for goods purchase contracts - 500,000 yen or more per incidence for service contracts (excluding construction contracts) - 500,000 yen or more in total for lease contracts <p>Note: It is possible for an order to be placed by a staff member, even if it could potentially be placed by a faculty member.</p> | |
| | | Under 5 million yen | 5 million yen or more |
| Acceptance inspections | Performed at an acceptance inspection site* or acceptance inspection center (by laboratory staff/administrative staff in charge of acceptance inspections) | Performed at the acceptance inspection site* or acceptance inspection center (by administrative staff in charge of acceptance inspections) | Performed at the acceptance inspection center (by administrative staff in charge of acceptance inspections) |
| Detailed inspections | Performed by the person who placed the order (as a general rule) | Performed by the person who requested the contract (as a general rule) | Performed by the person who requested the contract (as a general rule) |

*If the delivery is to be made directly to another organization, an employee of that organization must be assigned to conduct the inspections.

- Person who placed the order
- Acceptance inspection personnel
- Detailed inspection personnel



Authorized to engage in accounting work (as part of the contract procedures)

Authorities



Duties and Responsibilities

Such accounting work entails **duties and responsibilities.**

Kyoto University Regulations for Accounting
Duties and responsibilities in accounting work

Article 50

1. The university's executives and staff members shall perform their duties with due care and in compliance with the laws and regulations relating to finance and accounting work.
2. The university's executives and staff members shall be responsible for the payment of compensation if they cause damage to the university due to willful misconduct or gross negligence with regards to the preceding paragraph.

Please be sure to purchase items and services appropriately and in compliance with the university's accounting regulations.

10. Management of Goods

Goods purchased using the university's budget must be used with due care.

| | | |
|---|--|---|
| Fixed assets | Items worth 500,000 yen or more, which are planned to be used for one year or more. | An asset label must be affixed to the item |
| Low-value assets | Items worth 100,000 yen or more, but less than 500,000 yen, which are planned to be used for one year or more. | |
| Supplies (goods redeemable for cash) | Computers, tablets, digital cameras, video cameras, televisions, and recording equipment worth less than 100,000 yen | |
| Supplies (excluding goods redeemable for cash) | Items worth less than 100,000 yen | It is not necessary to affix an asset label to the item |

Property worth ¥100,000 or more

- The person in charge of use is responsible for the use of fixed assets under their charge, as well as the daily management of those assets.
- The items must be appropriately managed, including the affixing of an “asset label” to the items, and the monitoring of their usage and storage with a usage log.
- An Inspection of the items and a confirmation of their usage status (crosschecking between the usage log and actual items) must be conducted once per fiscal year to confirm the management status of the items and accuracy of the usage log.

Goods redeemable for cash

Asset labels must be affixed to goods redeemable for cash to ensure that they are managed appropriately and to prevent fraud. During internal audits, several items will be selected at random to confirm whether or not they are being properly managed.

● If it is no longer necessary to retain the items



Appropriate disposal procedures (based on the disposal procedures for assets that may be used by other departments, etc.)

A report must be made promptly in the case of loss, a reduction in quantity, damage, or theft. A damage compensation payment will be required if the university incurs a loss, due to an intentional act or negligence.

● In the case of loss, reduction in quantity, damage, or theft



Report to the fixed asset manager

Damages liability (based on the degree of the losses incurred)

Warning

There have been incidences of theft resulting from research labs being left unlocked and when laptop PCs have been taken on university business trips, etc.

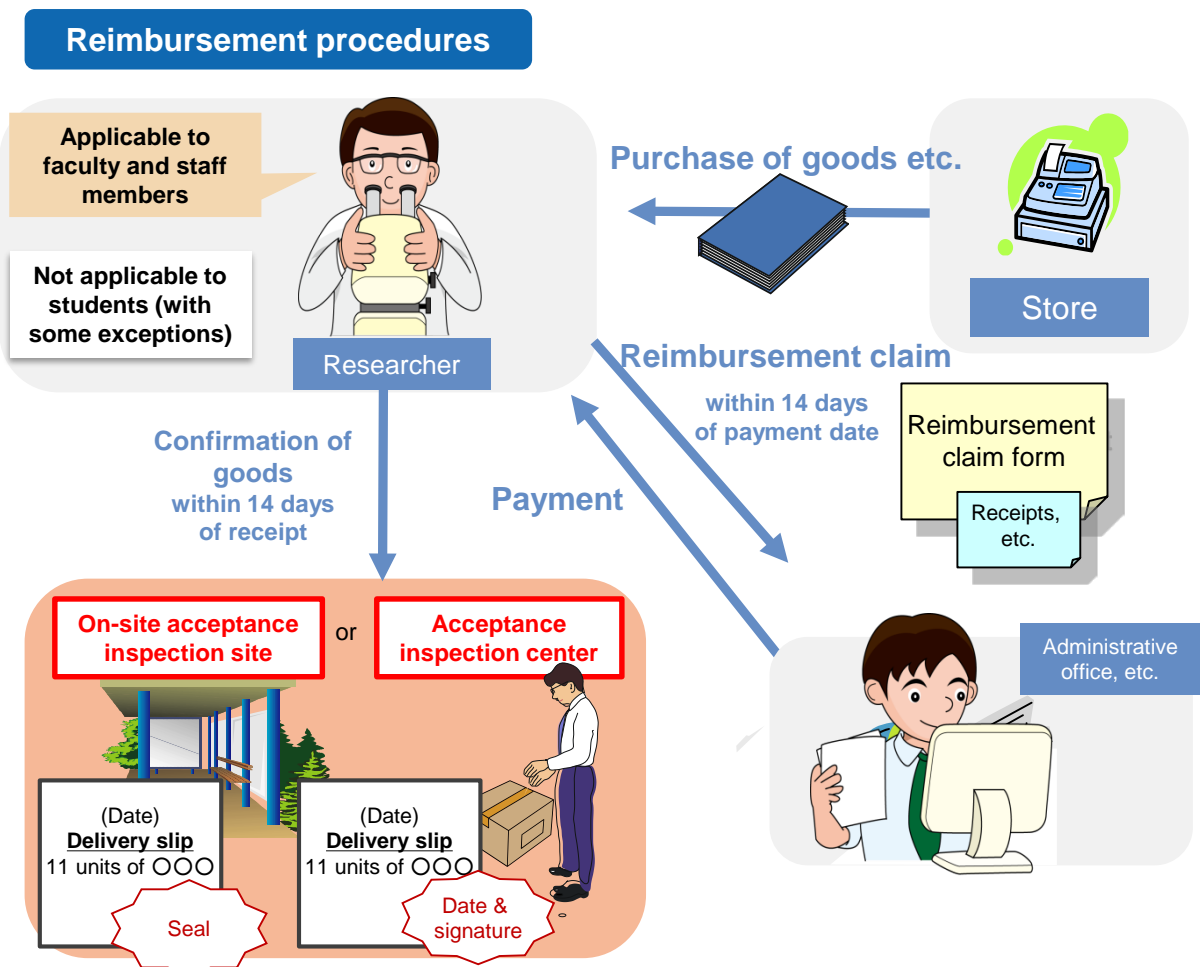
11. Reimbursement

- ◆ If a KU faculty or staff member concludes a contract worth less than ¥100,000 for the purchase of goods, a loan, subcontracting, etc., which is necessary for the performance of their duties, and pays the costs themselves, the amount paid may be reimbursed upon approval by the relevant staff member in charge of the budget. In the case of payments in excess of ¥ 100,000 yen, it is necessary to obtain the approval in advance.

(Article 24, Guidelines for Contract Administration)

Items requiring special attention and strict compliance

- (1) As a general rule, it is not possible to make reimbursement payments to students.
(Reimbursements to students requires advance approval by the accounts manager.)
- (2) As a general rule, reimbursements can only be paid for payments of less than ¥100,000.
(Reimbursements of ¥100,000 or more require advance approval by the accounts manager.)
- (3) A reimbursement claim form must be submitted within 14 days of the date of payment, together with receipts, etc.
- (4) The goods or services purchased must be inspected at an acceptance inspection site or acceptance inspection center.



12. Corporate Credit Cards



- ◆ The corporate credit card system was introduced to reduce the financial burden caused to faculty and staff members by the university's reimbursement system, which requires individual faculty and staff members to temporarily make payments from their own personal funds.
- ◆ Some departments are not able to utilize the corporate credit card system. Purchases made using a corporate credit card must be verified in same way as purchases made using the reimbursement system.

Items requiring special attention and strict compliance

- (1) Restriction on the use of corporate credit cards at the end of the financial year for expenses to be covered by competitive funds
- (2) Use to pay transport and accommodation costs provided as travel expenses is prohibited.
- (3) Use to pay for conference participation fees that include the costs of meals, reception parties, etc., is prohibited

Corporate credit card usage procedures

Maximum usage limit: ¥1 million per month

***Usage is prohibited if the cost exceeds budget limit, even if it is below the actual usage limit of the credit card.**



Researcher

Confirmation of goods within 14 days of receipt

Credit card usage report
Credit card usage must be reported by the 5th of the following month

Purchase with corporate credit card



Please note that the card can be used only by the cardholder.



Retailer (Visa-affiliated)

Identity confirmation

Administrative office, etc.

Credit card statement & invoice

Payment

Credit card company



Acceptance inspection site

or Acceptance inspection center

(Date)
Delivery slip
11 units of ○○○

Seal

(Date)
Delivery slip
11 units of ○○○

Date & signature

Permitted and Prohibited Usage

- 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 (provided the fee does not include meal/reception expenses)
- Submission, publication and printing fees for academic papers
- Payment to overseas parties that can be made by credit card

Please note that credit card usage may be suspended or canceled in case of inappropriate use.

- Personal use
- Transportation, air ticket, and accommodation costs which will be provided as travel expenses
- Supplies worth ¥100,000 or more per unit
- Internet auctions (the use of internet auctions is prohibited whether using a corporate credit card or not)
- Reception/banquet fees (including academic conference participation fees that include meal/reception expenses)

13. Temporary Advance Payment for Expenditures Prior to the Receipt of Funding

- ◆ Under this system, KU, as the manager of competitive funds, etc., is able to grant a temporary advance payment to cover expenditures prior to the receipt of a grant which has been unofficially approved, a grant which is continuing from the previous fiscal year, etc., in order to facilitate the smooth and continuous implementation of research.

Scope of researchers, etc., to whom a temporary advance payment can be granted

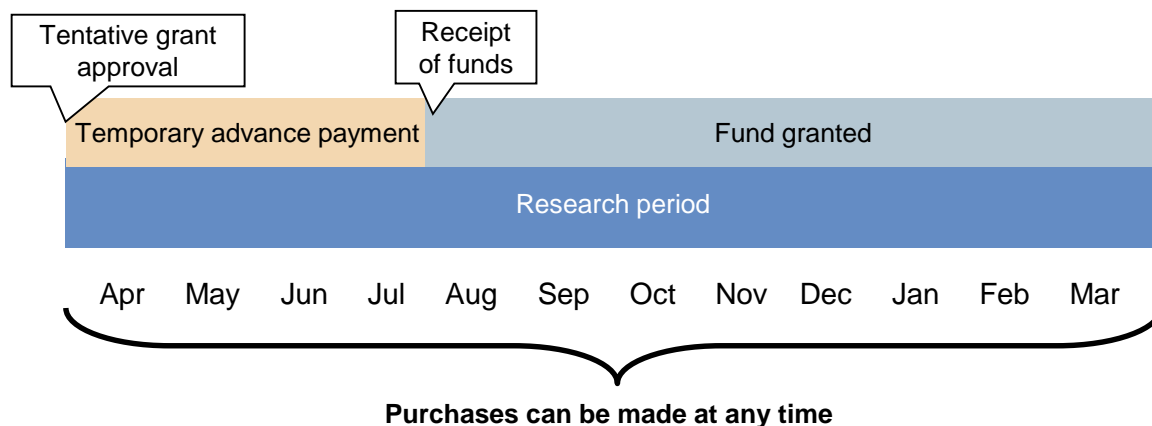
- (1) A principle researcher, etc., who has received a tentative approval for a new grant or subsidy.
- (2) A principle researcher, etc., who has been notified that a grant or subsidy which they currently receive shall continue for the subsequent term.

Scope of grants, etc., for which temporary advance payments can be granted

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

Temporary Advance Payment available prior to receipt of grant*

*(Temporary advance payments cannot be granted if the subsidizing entity is a private business, etc.)



14. Food Service Expenses Criteria

- ◆ Food Service Criteria for Meetings, Etc., Organized by Kyoto University (March 1, 2013, enacted by the president)

Maximum Allowed Expenses

¥5,000 per person, per meeting

Criteria for Food-Service Expenses at Meetings, Etc.

Simple food and drinks may be served **if absolutely necessary** for the conducting of the meeting, etc.

- (1) Beverages and snacks at meetings, etc., held at KU.
- (2) Food and beverages buffet served at events attended by a large number of persons.
- (3) Food and beverages other than those described in (1) and (2) served at meetings, etc.
- (4) Food and beverages served during administrative work for the university entrance examination administration when room entry and exit controls are in effect.
- (5) Food and beverages served at awards and other ceremonies involving faculty, staff, or students.
- (6) Food and beverage expenses for meetings, etc., attended only by KU faculty or staff members will not be covered, except in cases described in (4) and (5), above.
- (7) Food and beverage expenses will not be covered when they include alcoholic beverages.

- * If compliance with the aforementioned standards is difficult for extraordinary reasons, the approval of the head of the department, etc., must be obtained by providing a detailed report of the matters requiring special approval and the reasons.
- * The standards herein shall not apply if the source of the relevant research fund imposes restrictions on food service expenditures.

A food service expense coverage request must be submitted prior to the meeting, etc.

– The accounting officer must confirm the details with the relevant persons or suppliers, etc., as needed.

15. 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 two categories.

1. Funding allocated as **multi-year funding**

E.g.: Scientific Research (C), Grant-in-Aid for Young Scientists

2. Funding allocated as **a series of single-year grants**

E.g.: Specially Promoted Research, Scientific Research (S), and “Scientific Research (A)

◆ **Multi-year funding** (including multi-year funding provided as part of partial multi-year funding)

A monetary grant allocated as multi-year funding does not require any carryover procedures, provided the year of use falls within the research period. If the necessary extension procedures are taken during the final year, the grant may be used in the following fiscal year.

◆ **A series of single-year grants** (including a series of single-year grants provided as part of partial multi-year fund)

A monetary grant allocated as series of single-year grants to which carryover provisions or the adjustment fund system applies may be used in the following fiscal year by competing the required carryover procedure (by submitting a statement of reason form).

Application of 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 utilized during the current fiscal year for unavoidable reasons that could not be foreseen at the time the grant was received. A 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.

Reasons for Carryover

(1) The contents of the research plan

When it becomes necessary to resolve problems that are directly or indirectly related to the execution of the initial research plan, and it is necessary to postpone or suspend the research until the problems are solved.

(2) Difficulty in obtaining materials

If it becomes difficult to procure the research materials required to carry out the plan.

(3) Difficulty in conducting the preliminary survey for the research

If the research program must be postponed for reasons relating to the preliminary survey.

(4) Difficulty in determining the research methods

If a review of the research methods becomes necessary due to new information, an expansion of the scope of research, etc.

(5) Weather conditions

The plans for surveys, experiments, etc., must be postponed due to extraordinary weather conditions, such as extremely heavy rain or snow, etc.

Adjustment Fund System

The adjustment fund system can be utilized if the requirements for the carryover system are not met, or when a reason for carryover arises after the carryover application deadline.

16. Rules for the Use of Competitive Funds, Etc.

- ◆ Each competitive funding program (for direct expenses) has different expense items and modes of use for which the use of the funding is prohibited. When using competitive funds, be sure to reconfirm the terms and conditions of the program which provided the funds.

Conditions that apply to all competitive funds

(1) Use for purposes other than the intended purpose is prohibited.

Competitive funds can only be used to pay for costs which are directly necessary to achieve the objectives of the research.

(2) Use outside the term of the research project is prohibited.

Funds are granted for use within the period specified as the term of the project, and they must be used for research activities.

(3) Use in combination with other funds (as a combined total) is prohibited.

The use of multiple competitive funds, due to a shortage of funds, is prohibited (as a general rule).

(4) Use to purchase alcoholic beverages, cigarettes, or other nonessential goods for personal use is prohibited.

Purposes for which the use of Grants-in-Aid for Scientific Research (KAKENHI) is prohibited

(1) Expenses related to facilities such as buildings, etc.

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

(2) Expenses required to deal with accidents or disasters that occur in the course of the subsidized project.

(3) Labor costs or financial rewards for the leading researcher or collaborators.

(4) Combined usage of direct expenses and other expenses with usage restrictions.

(The use of grants-in-aid for scientific research in combination with other funds is possible if the percentage of the total costs covered by the grants-in-aid for scientific research and the reasons for the exposures, etc., are explained in writing.)

(5) Expenses that are more appropriately funded as indirect expenses.

17. Disciplinary Action, Etc., for the Misuse of Funds

- ◆ In cases of the misuse of funds, disciplinary action is not only taken against the individuals involved in the fraudulent use. The funding organization may also impose penalties on their affiliated research institutions.

Disciplinary action against the individuals involved

Disciplinary action by KU

Disciplinary action may be imposed in the form of a **punitive dismissal, resignation request, suspension, salary cut, or reprimand** under Article 48 of the KU Work Rules for Faculty and Staff. Even if such disciplinary action is not taken, the individual in question will receive an official warning of appropriate severity in accordance with Article 50 of the Regulations. The supervisors (including the heads of administrative departments) of persons who use funds fraudulently, or who are indirectly involved in or tolerate fraudulent use, may also be subject to punitive measures.

Disciplinary action by the funding organization

Each competitive fund has its own **penalties, such as the suspension of permission to apply for grants, and the return of funds received together with an additional fine**. Please see the regulations of each competitive fund program for further details. Regardless of whether the misused research funds were used for personal purposes or whether it was a subsidy paid to an organization, **the researcher guilty of the 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 the research institution

The following penalties may be imposed on the research institution.

- (1) If there was deemed to be malicious misuse due to inadequate expenses control, the research institution will be subject to an assessment for reduction in indirect expenses, etc.
- (2) There may be suspension of competitive fund disbursement.
- (3) Following a university corporation evaluation, funds other than competitive funds may also be reduced.

In addition to disciplinary action:

As a general rule, in cases of fraudulent use, the name, position, and institution of the researcher responsible is disclosed by the investigative committee.

Serious damage is caused to both the researcher and their university, in terms of the significant time and costs incurred by the investigation, as well as the loss of social trust due to media coverage, etc.

18. Funding Eligibility Restrictions

- ◆ As specified in the Guidelines for the Appropriate Implementation of Competitive Funds (determined by the liaison meeting of offices and ministries concerned with competitive funds on September 9, 2005).

(1) Restriction on funding eligibility in the case of fund misuse for personal purposes:

10 years

(2) Restriction on funding eligibility in the case of fund misuse for purposes other than personal use:

1-5 years

Determined by the details of the misuse.

(The eligibility restriction will reflect the amount misused, number of years for which the misuse was carried out, etc.)

(3) Restriction on funding eligibility in case of lack of due diligence.*

2 years maximum

*Definition of “lack of due diligence”

Cases in which the manager of research funds was negligent in their responsibilities, even if the manager is not personally involved in the fraudulent use of funds.

Column

Lack of Due Diligence

If you are the representative researcher for a grant-in-aid for scientific research, but do not properly manage or understand the way in which the grant is being used, you may be responsible for a lack of due diligence if a colleague or partner is involved in the fraudulent use of the grant.

For example, if a collaborating researcher is assigned to make an official trip, but does not report any results or feedback upon their return, and are found to have falsified the trip, you may be accused of a lack of due diligence, and may be subject to certain funding eligibility restrictions, even if you were not personally involved in the fraudulent use of funds.

19. Fund Misuse 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 perpetrating party had close ties. This was discovered in a 2012 investigation of money deposited with suppliers. Most of the money was spent on education and research, with only a part being used for personal purposes.

Although the investigative committee was able to confirm that the money was used for the implementation of education and research, they were not able to confirm that it was used for the specific research purposes for which it was granted. This was determined to be in violation of the rules for 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 (by the funding organization)

Action 2: Return of the full amount deposited, combined with payment of a surcharge and arrears

*In the case of a misuse of grants-in-aid for scientific research, the surcharge and arrears are determined in accordance with the Act on the Regulation of Execution of Budgets Pertaining to Subsidies, Etc.,

The surcharge rate is
10.95% per annum

The amount of arrears is
also 10.95% per annum

Reference

Falsification of accounts



Discovery of accounting
irregularities (10 years later)



A one-year delay in returning
The misused funds results in...

A more severe penalty

Amount used fraudulently:
¥1,000,000

Reimbursement includes not only
the amount misused but also

| Amount | Indirect expenses | Surcharge |
|---|-------------------|------------------------------------|
| ¥1,000,000 | + ¥300,000 | + (¥1,300,000 × 0.1095 × 10 years) |
| = ¥2,723,500 (amount to be reimbursed) | | |

| Amount | Indirect expenses | Surcharge |
|--|-------------------|------------------------------------|
| ¥1,000,000 | + ¥300,000 | + (¥1,300,000 × 0.1095 × 11 years) |
| + Arrearage (¥2,723,500 × 0.1095 × 1 year) | | |
| = ¥3,164,073 (amount to be reimbursed) | | |

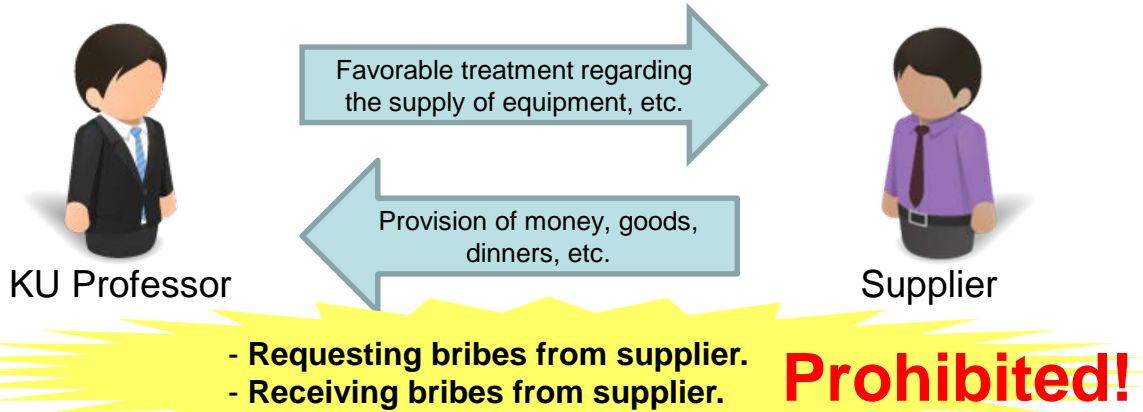
Arrears

Even after retirement from KU, penalty charges will be determined, and the perpetrator may be required to return their retirement allowance.
As a general rule, the name of the perpetrator will be disclosed.

◆Case study of a recent fraud case at KU

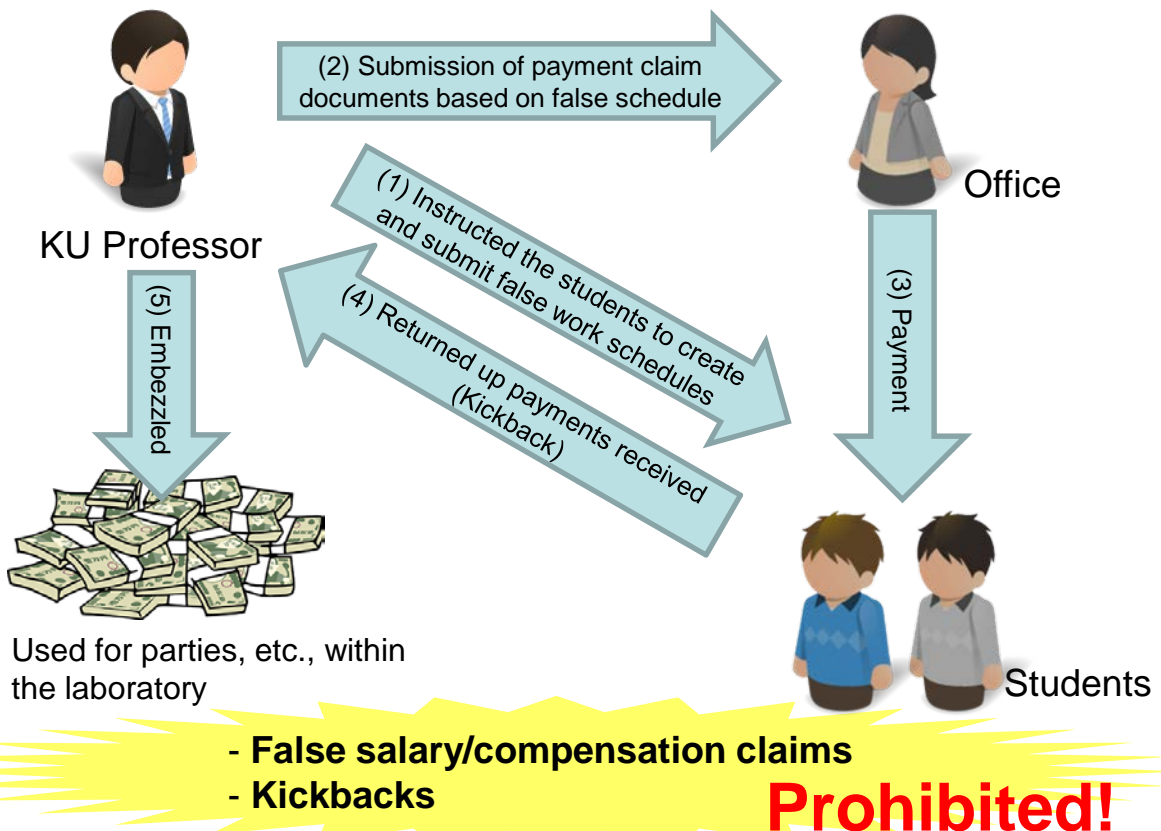
(1) Collusion with a Supplier

Requested and/or received bribes from a supplier in the form of money, goods, and “wining and dining” in return for favorable treatment with regards to the supply of equipment, etc., and as an assurance that the favorable treatment would continue in the future.



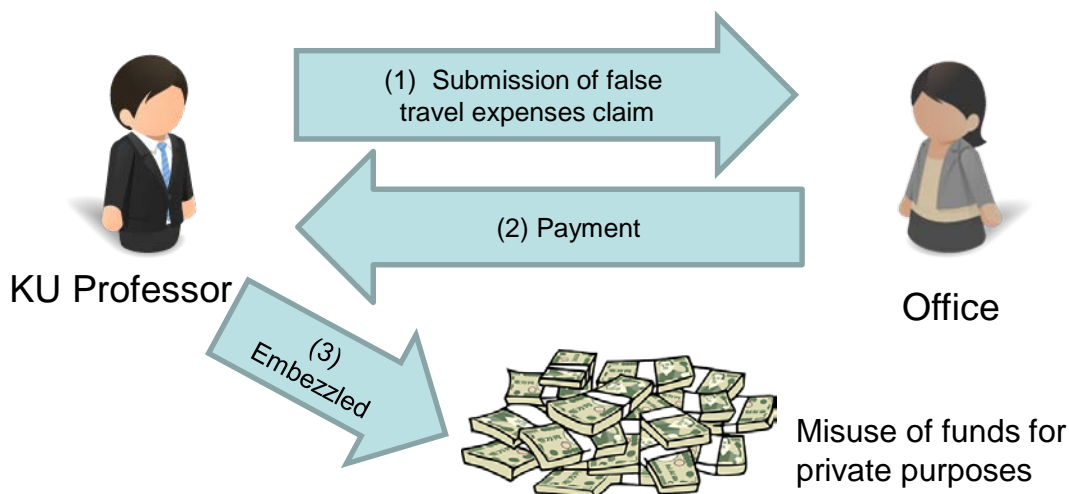
(2) Kickbacks/Pooling of Work Compensation payments

Instructed students to create false work schedules, submitted payment claims to the university based on the false schedules, had the students give the payments received to the professor, who used the embezzled money to pay for parties, etc., within the laboratory.



(3) False travel expense claims

A falsified travel expenses application for a fictitious business trip was submitted to the university's administrative office retrospectively, and the funds received were misused for private purposes.

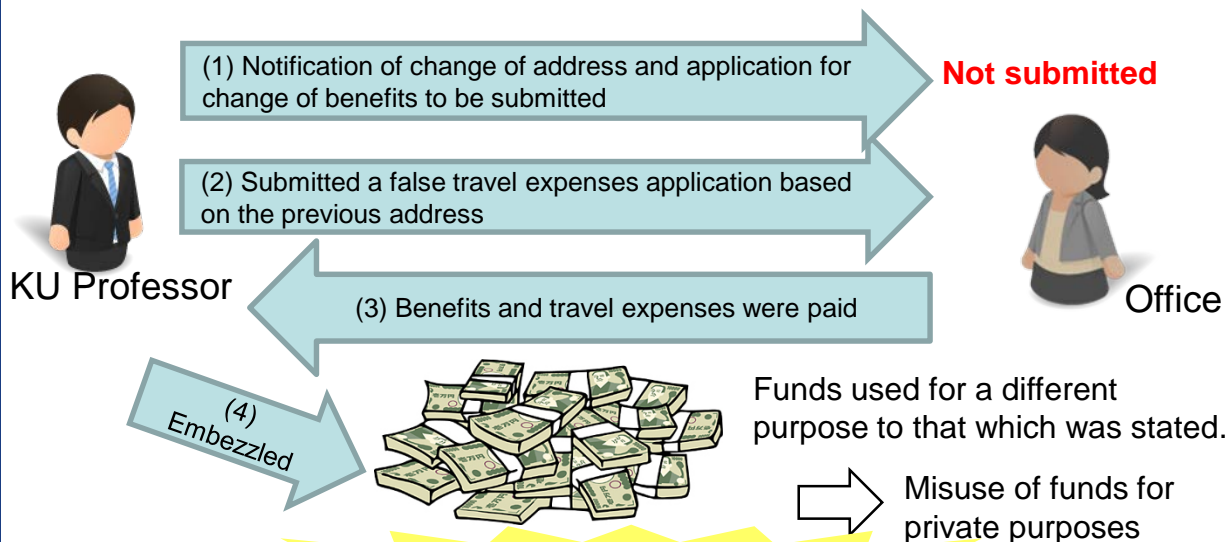


- False travel expense claims

Prohibited!

(4) False benefit / travel expense claims

- (1) A faculty member moved to a new address and neglected to submit a notification of change of address and application for a change of benefits, resulting in the receipt of benefits to which they were not entitled.
- (2) Submitted a false travel expenses application and misused the funds for a different purpose to that stated in the application. (The faculty member used the funds to commute from their new residence to the university.)

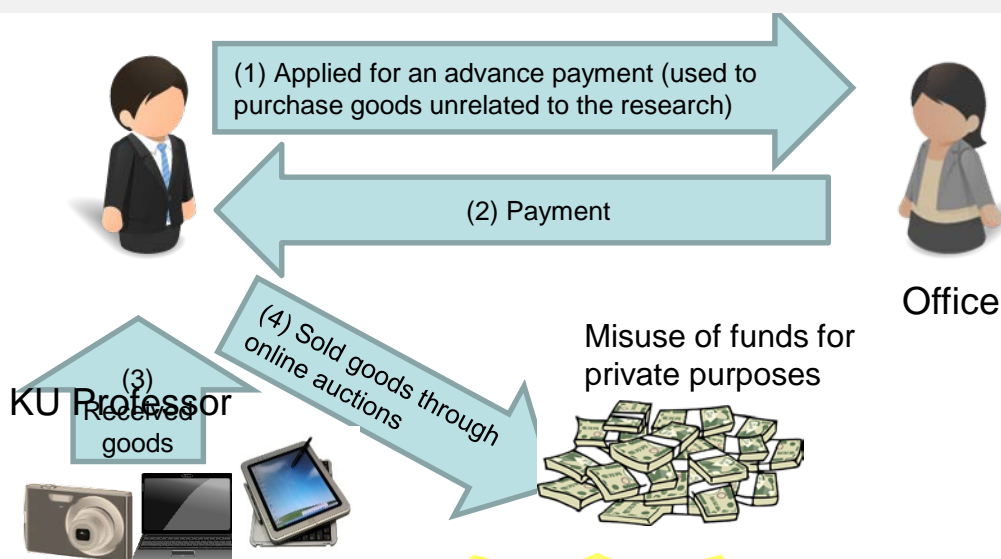


- False benefit / travel expense claims

Prohibited!

(5) Inappropriate purchase of goods

Laboratory operating funds and research grants were used to purchase goods unrelated to the research.

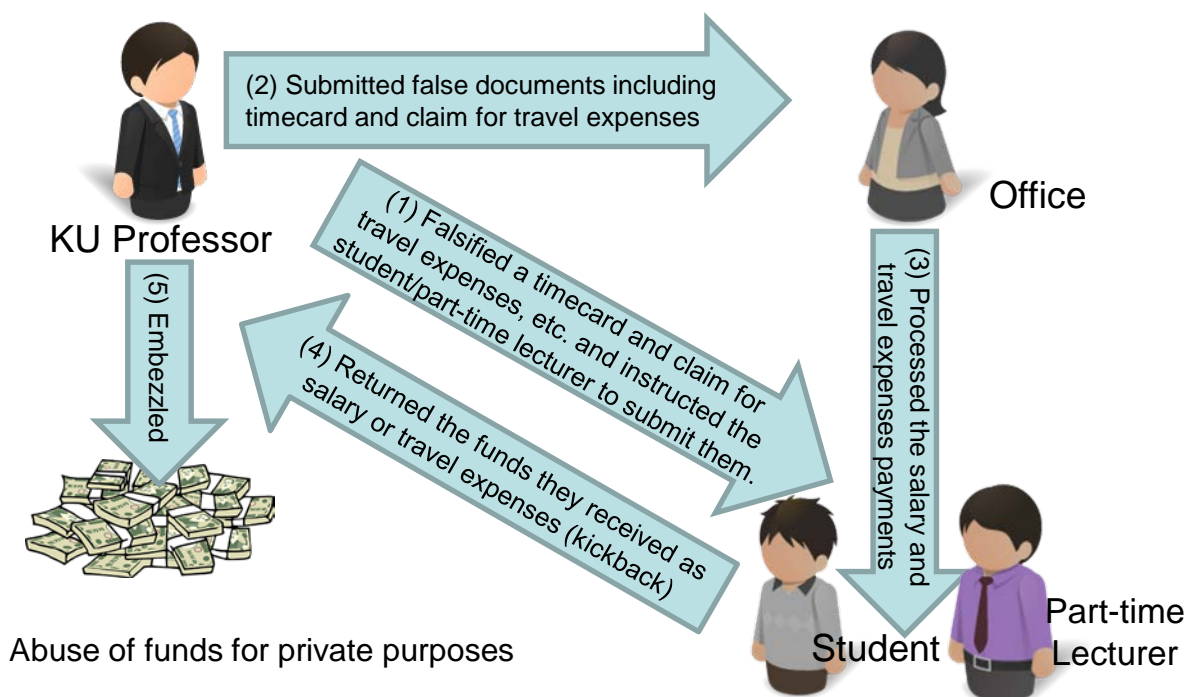


- Used research grants for purposes other than research
- Sold goods managed by the university in an inappropriate way (online auction)

Prohibited!

(6) False business trip and salary payment, kickback, and the use of grants for other purposes

A professor claimed travel expenses for a false business trip by a student, and salary for fictitious work by a part-time lecturer. The professor then had them return the funds to him/her. The professor also claimed travel expenses for a fictitious business trip by him/herself, and used grants for purposes other than the intended use.

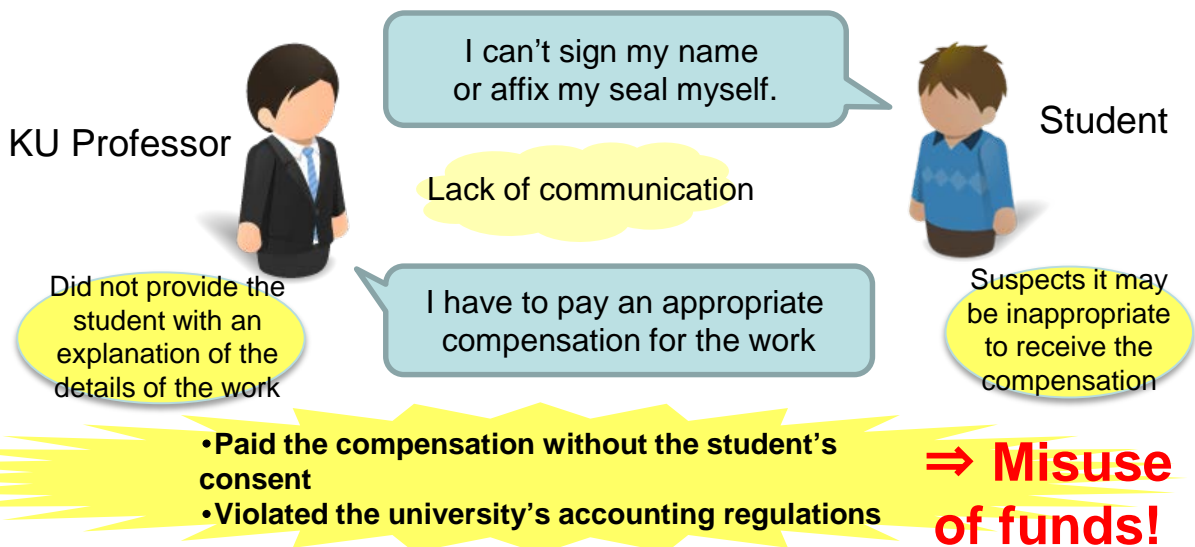


- Payment of salary and travel expenses for fictitious work or business trip
- Kickback

Prohibited!

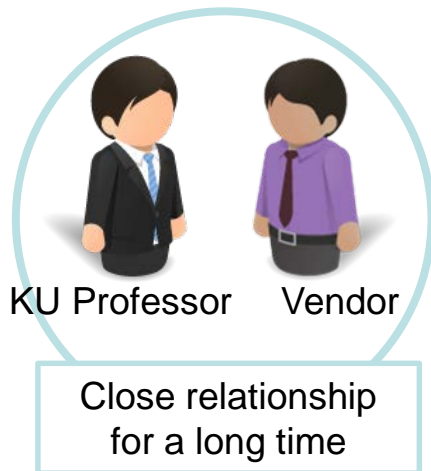
(7) Inappropriate payment of compensation

A professor signed a student's name and affixed their seal without the student's consent (falsified a document), and paid compensation based on the timecard signed and sealed by the professor.



(8) Fake transactions, excessive spending, use of funds for other purposes, impeding bidding processes

A vendor involved in the formulation of specifications participated in the bidding. Furthermore, after signing a contract, the professor changed the specifications, and made payments to the vendor using fake transactions.



Drew up inadequate specifications, and then changed the specifications without following the appropriate procedures.

➔ Delivered goods/services that did not satisfy the requirements of the specifications (excessive spending caused an unnecessary loss for the university)

Faked deliveries and fake order placements

➔ Made payments to the vendor (using fake transactions)

The professor requested the vendor to draw up the specifications for the bidding.

➔ The vendor or another vendor who was provided the information in advance participated in the bidding (impeding bidding processes)

*In addition, it was also discovered that the grants were being used for other than their intended purposes.

- Relied on a specific vendor in order to implement their research
- Favoritism for a specific vendor
- Disregarded the accounting system

Factors in the misconduct!

20. Advisory Offices

The following offices provide advice on the use of competitive funds, including information about the regulations and administrative procedures. If the relevant contact information is not shown in this list, please visit the office in person, accompanied by Japanese-speaking member of 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 (commissioned research) | Society-Academia Collaboration Division, Research Promotion Department | sanrenka@mail2.adm.kyoto-u.ac.jp 075-753-9726 |
| Industry-academia collaboration (collaborative research, academic consulting) | 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 |
| 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 |

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 | Applications | General and International Affairs Section General Affairs Division Administration Office (Letters), Main Campus | |
| Graduate School of Economics/Faculty of Economics | | | | |
| School of Government | | Receipt, usage, and reporting | External Funds Section Accounts Division Administration Office (Letters), Main Campus | |
| Graduate School of Management | | | | |
| Institute for Research in Humanities | | | | |
| Institute of Economic Research | | | | |
| General Student Support Center | | | | |
| Kyoto University Archives | | | | |
| Kyoto University Museum | | | | |
| Graduate School of Energy Science | Subsidies | General | Subsidies Section, Accounts Division Administration Office (Science), Main Campus | — |
| Graduate School of Informatics | | | | |
| Graduate School of Biostudies | Contracted research Contracted project Collaborative research Donations | General | External Funds Section, Accounts Division Administration Office (Science), Main Campus | |
| Graduate School of Global Environmental Studies | | | | |
| Academic Center for Computing and Media Science | International Affairs | Receipt and accounting | Subsidies Section, Accounts Division, Administration Office (Science), Main Campus External Funds Section, Accounts Division Administration Office (Science), Main Campus | |
| Center for Educational Program Promotion in Graduate School (Collaborative Graduate Program in Design & Distinguished Doctoral Program of Platform Studies for Activating Society) | | Applications | General Affairs and International Exchange Section, General Affairs Division Administration Office (Science), Main Campus | |

| Department name | Fund category | Details | Office | Contact |
|---|---|---|--|--|
| Graduate School of Human and Environmental Studies/ Faculty of Integrated Human Studies Center for the Promotion of Excellence in Higher Education Institute for Liberal Arts and Sciences Graduate School of Advanced Integrated Studies in Human Survivability (Shishu-kan) Institute for Advanced Study | Contracted research Contracted project Collaborative research Donations Subsidies | Receipt and reporting | External Fund Acceptance Section, Accounts Division Administration Office, Yoshida-South Campus | A30gaibushikinukeire@mail2.adm.kyoto-u.ac.jp |
| | Contracted research Contracted project Collaborative research Donations Subsidies | Usage | External Fund Accounting Section, Accounts Division Administration Office, Yoshida-South Campus | A30gaibushikinkeiri@mail2.adm.kyoto-u.ac.jp |
| | Organizational subsidy | Receipt and reporting | Finance Section, Accounts Division Administration Office, Yoshida-South Campus | A30zaimu@mail2.adm.kyoto-u.ac.jp |
| | Organizational subsidy | Usage | External Fund Accounting Section, Accounts Division Administration Office, Yoshida-South Campus | A30gaibushikinkeiri@mail2.adm.kyoto-u.ac.jp |
| Graduate School of Medicine/Faculty of Medicine Kyoto University Hospital Center for the Promotion of Interdisciplinary Education and Research (Program for Education and Research on Science and Technology in Public Sphere) Center for Educational Program Promotion in Graduate School (Training Program of Leaders for Integrated Medical System for Fruitful Healthy-Longevity Society) (Doctoral Program for World-Leading Innovative & Smart Education "Graduate Program for Medical Innovation") | Grants-in-aid for scientific research | Receipt, usage, and reporting | Grants-in-aid for scientific research Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital | |
| | Organizational subsidies | Translational Program Central hospital for clinical research Program Receipt and reporting | Clinical Research Strategy Division Research Promotion Section Kyoto University Hospital | |
| | | Other than the above Receipt and reporting | General Affairs Division, Research Promotion Section Graduate School of Medicine/Faculty | |
| | | Usage | Donations and Subsidies Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital | |
| | Contracted research Contracted project Collaborative research | Receipt, usage, and reporting | External Funding Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital | |
| | Companies trial | Receipt, usage, and reporting | Clinical Research Strategy Division Research Promotion Section Kyoto University Hospital | |
| | Donations | Applications (Recommended by the dean of the Graduate School of Medicine) | General Affairs Division, Research Promotion Section Graduate School of Medicine/Faculty | |
| | | Applications (recommended by The director of KU Hospital) | Clinical Research Strategy Division Research Promotion Section Kyoto University Hospital | |
| | | Receipt, usage, and reporting | Donations and Subsidies Section Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital | |
| | JSPS International Collaboration Projects | Applications and 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 |

| Department name | Fund category | | Details | Office | Contact |
|--|--|--|---------------------|--|--|
| Institute for Chemical Research Institute of Advanced Energy Research Institute for Sustainable Humanosphere Disaster Prevention Research Institute | Subsidies Contracted projects (JSPS only) Donations | Receipt | | Subsidies Section, Research Collaboration Division, Administration Office, Uji Campus | uji.josei@mail2.ad m.kyoto-u.ac.jp |
| | | Usage | | External Funding Implementation Section, Research Collaboration Division, Administration Office, Uji Campus | uji.extprac@mail2.a dm.kyoto-u.ac.jp |
| | Contracted research Contracted projects (excluding JSPS) Collaborative research | Receipt | | Industry Academia Cooperation Section, Research Collaboration Division, Administration Office, Uji Campus | uji.extacc@mail2.a dm.kyoto-u.ac.jp |
| | | Usage | | External Funding Implementation Section, Research Collaboration Division, Administration Office, Uji Campus | uji.extprac@mail2.a dm.kyoto-u.ac.jp |
| Graduate School of Pharmaceutical Sciences/Faculty of Pharmaceutical Sciences | General | | | Management Section, Financial Management Division, Southwest Administration Office | — |
| Graduate School of Asian and African Area Studies | Donations | | | Accounting Section, Accounts Division, Southwest Administration Office | |
| Institute for Frontier Life and Medical Sciences | Contracted research, contracted projects, and collaborative research | | | 2 nd External Funding Section, Accounts Division, Southwest Administration Office | |
| Center for Southeast Asian Studies | Subsidies | | | 1 st External Funding Section, Accounts Division, Southwest Administration Office | |
| Center for African Area Studies | Organizational subsidy | | | 1 st External Funding Section, Accounts Division, Southwest Administration Office | |
| Kokoro Research Center | | | | | |
| Center for iPS Cell Research and Application | General | | | Management Section, Financial Management Division, Southwest Administration Office | — |
| | Donations | | | Accounting Section, Accounts Division, Southwest Administration Office | |
| | Contracted research | | | 3 rd External Funding Section, Accounts Division, Southwest Administration Office | |
| | Contracted projects and collaborative research | | | 2 nd External Funding Section, Accounts Division, Southwest Administration Office | |
| | Subsidies | | | 1 st External Funding Section, Accounts Division, Southwest Administration Office | |
| | Organizational subsidy | | | 1 st External Funding Section, Accounts Division, Southwest Administration Office | |
| Institute for Integrated Radiation and Nuclear Science | General | | | Accounting Section, Institute for Integrated Radiation and Nuclear Science | — |
| | Subsidies | Applications for grants-in- aid for scientific research | | | |
| | | Applications for other subsidy programs | | | |
| | | Receipt and reporting | | | |
| | | Usage | | Contract Management Section, Institute for Integrated Radiation and Nuclear Science | |
| | Contracted research Contracted project | Receipt (competitive funds) | | Accounting Section, Institute for Integrated Radiation and Nuclear Science | |
| | | Receipt | | | |
| | | | Usage and reporting | | |
| | Collaborative research Donations | Receipt | | Accounting Section, Institute for Integrated Radiation and Nuclear Science | |
| | | Usage and reporting | | Contract Management Section, Institute for Integrated Radiation and Nuclear Science | |
| Primate Research Institute | General | | | Research Subsidy Section, Primate Research Institute | 420kenkyujosei@m ail2.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) Center for Educational Program Promotion in Graduate School (Leading Graduate Program in Primatology and Wildlife Science) | Subsidies | Open applications | Research Promotion Section, Financial Management Division, Administration Office, North Campus | a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp |
| | | Funding requests, implementation, and reporting | JSPS and Other Grants Section, Accounts Division, Administration Office, North Campus | a60hojokin@mail2.adm.kyoto-u.ac.jp |
| | Contracted research Contracted projects Collaborative research | Open applications | 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 |
| | | Usage and reporting | Research Support Section, Accounts Division, Administration Office, North Campus | a60sankangaku@mail2.adm.kyoto-u.ac.jp |
| | Donations (including subsidies) | Open applications | Research Promotion Section, Financial Management Division, Administration Office, North Campus | a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp |
| | | Receipt and usage | Endowment and Government Funding Section 1, Accounts Division, Administration Office, North Campus | a60unneihi1@mail2.adm.kyoto-u.ac.jp |
| | JSPS International Collaboration Projects | Open applications | 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 |
| | | Usage and 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 for Theoretical Physics Field Science Education and Research Center Center for the Promotion of Interdisciplinary Education and Research (Educational Unit for Studies on the Connectivity of Hills, Humans and Oceans) | Subsidies | Open applications | Research Promotion Section, Financial Management Division, Administration Office, North Campus | a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp |
| | | Funding request, usage, and 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 applications | 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 |
| | | Usage and reporting | Research Support Section, Accounts Division, Administration Office, North Campus | a60sankangaku@mail2.adm.kyoto-u.ac.jp |
| | Donations (including subsidies) | Open applications | Research Promotion Section, Financial Management Division, Administration Office, North Campus | a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp |
| | | Receipt and usage | Endowment and Government Funding Section 2, Accounts Division, Administration Office, North Campus | a60unneihi2@mail2.adm.kyoto-u.ac.jp |
| | JSPS International Collaboration Projects | Open applications | 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 |
| | | Usage and 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 Fukui Institute for Fundamental Chemistry Center for Educational Program Promotion in Graduate School (Doctoral Program for World-Leading Innovative & Smart Education “Innovation of Advanced Photonic and Electronic Devices”) | General | | Financial Analysis and Evaluation Section, Financial Management Division, Administration Office (Graduate School of Engineering), Katsura Campus | — |
| | Grants-in-aid for scientific research | General | Governmental Research Grant Section, Administration Office (Graduate School of Engineering), Katsura Campus | |
| | Organizational subsidy | General | External Research Funds Section, Administration Office (Graduate School of Engineering), Katsura Campus | |
| | Contracted research | General | Industry Academia Cooperation Section, and Industry Academia Exchange Section, Administration Office (Graduate School of Engineering), Katsura Campus | |
| | Contracted project | | | |
| | Collaborative research | | | |
| | Donations | Receipt Applications for research subsidy programs | Research and International Affairs Section, Administration Office (Graduate School of Engineering), Katsura Campus | |
| | | Usage | University Budget and Donation Fund Section, Accounts Division, Administration 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 | 810kikochosei@mail2.adm.kyoto-u.ac.jp |
| 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-joukin@mail2.adm.kyoto-u.ac.jp |
| Open Innovation Institute | General | | Open Innovation Institute Support Section, Society-Academia Collaboration Division, Research Promotion Department | oi-shienjimu@mail2.adm.kyoto-u.ac.jp |
| International Strategy Office | General | | International Planning Section, International Affairs Division, Planning and Information Management Department | kokusa850@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 | — |

21. Making a Report

- ◆ Reports on the fraudulent use of competitive funds, etc., managed by KU can be made at the following office.

Office at which to make a report

Office of Audit and Integrity, Kyoto University

Yoshida-honmachi, Sakyo-ku
Kyoto 606-8501

Tel.: 075-753-5139

Email: kc-madoguchi@mail2.adm.kyoto-u.ac.jp

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

Office hours

8:30–17:15 (closed for lunch 12:00–13:00)

Closed on:

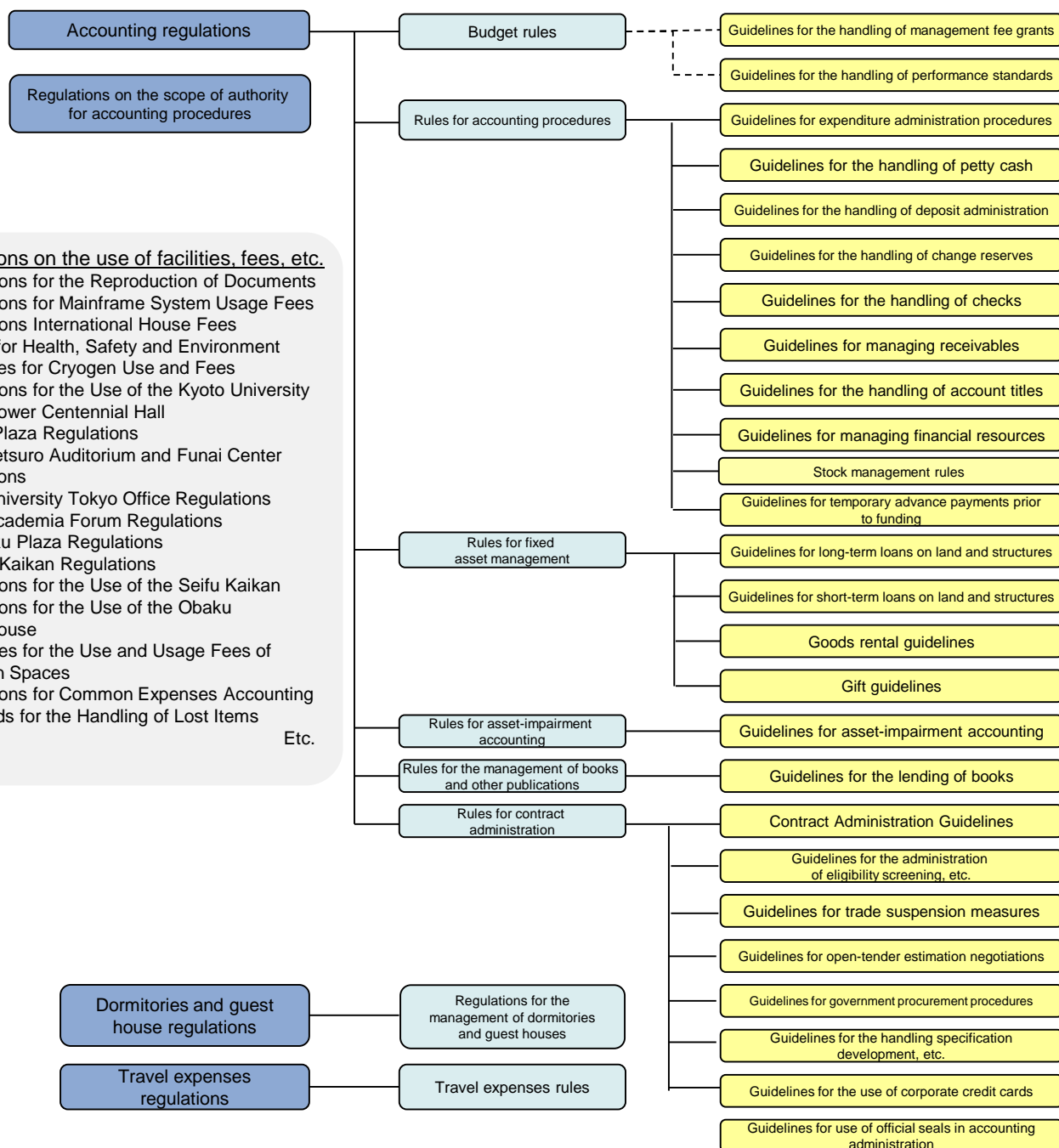
- Saturdays and Sundays
- Public holidays
- New Year holidays (December 29–January 3),
- June 18 (Kyoto University Founding Day)
- Summer break (Monday, Tuesday, and Wednesday in the 3rd week of August)

- ❖ When reporting a case of misconduct, the person making the report must provide their **name**, as well as **the name of the person(s) engaging in the misconduct, a description of the misconduct, and must submit documents, etc., providing objective and reasonable proof** to the Office of Audit and Integrity.
- ❖ Anonymous reporting will be handled as whistleblowing under the provisions of Paragraph 4, Article 13 of the Kyoto University Regulations on Integrity in the Management of Competitive Funds, Etc.

- ❖ If a person self-reports about their own past misconduct, the circumstances may be taken into consideration in any resulting disciplinary action, etc. (See Item 6, Article 3, of the KU Regulations on Disciplinary Action).
- ❖ Persons who report a case of misconduct will not be treated unfavorably due to having made the report.
- ❖ Personal information, such as the name, etc., of the person making the report, will be protected appropriately, and will only be used to enable the office to contact the reporting person, and for other purposes relating to the report and the investigation.

22. Accounting Regulations at Kyoto University

- ◆ Accounting at Kyoto University is governed by the rules, regulations, and guidelines listed below. Be sure to comply with the appropriate regulations and follow the correct accounting procedures.
- ◆ These regulations can be viewed on the Kyoto University website:
URL: https://www.kyoto-u.ac.jp/uni_int/kitei/reiki_menu.html (available in Japanese only)



23. The Guidelines for the Use of Funds (Version 8)

(Revised November 2020)

***These guidelines apply to all public funds, etc.**

Kyoto University (hereinafter “KU”) implements the appropriate management and administration of competitive funds, etc., (hereinafter called “proper management of competitive funds”) based on the Kyoto University Regulations for the Appropriate Management of Funds (hereinafter “the Regulations”).

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

Article 1: Objective

The objective of the Guidelines is to ensure the proper management of competitive funds and to prevent the 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 an assessment and verification of the management of competitive funds at KU, in accordance with the basic policy for the 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.

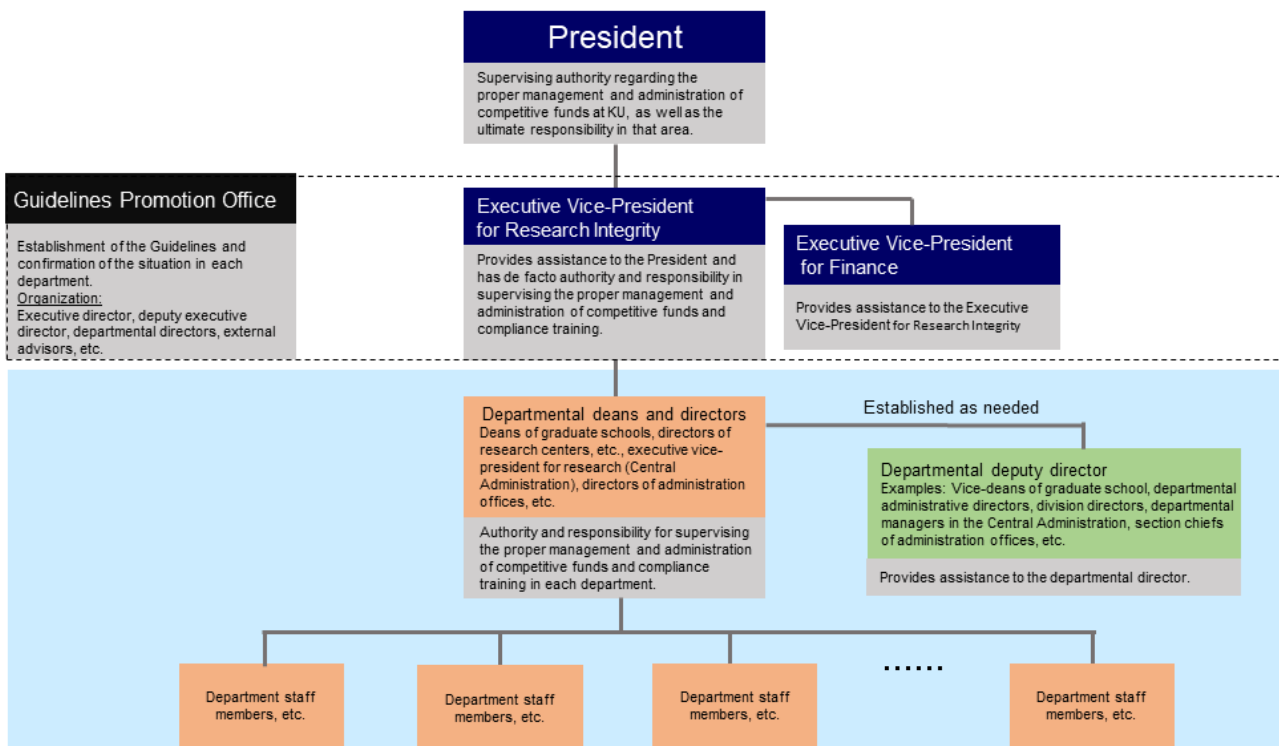
Article 3: Standards of Conduct for Faculty and Staff Members

1. Researchers who are faculty members, etc., shall act in accordance with the following standards of conduct.
 - (1) Take pride in the undertaking of research and be aware of its important mission.
 - (2) Do not misuse research funds.
 - (3) Do not become involved in the misuse of research funds.
 - (4) Do not allow others to misuse research funds.
 - (5) Do not tacitly approve the misuse of research funds.
2. Employees handling research funds must act in accordance with the following standards of conduct.
 - (1) Ensure that all researchers understand the Regulations and the Guidelines.
 - (2) Do not allow others to misuse research funds.
 - (3) Do not tacitly approve the misuse of research funds.
3. Faculty and staff members shall pledge to comply with the regulations, etc., pertaining to the use of research funds by submitting a signed pledge to the President, as specified in Paragraph 3, Article 10 of the Regulations.
4. Faculty and staff members shall not be permitted to engage in the management and administration of competitive funds unless the aforementioned written pledge is submitted by the date specified by the Executive Vice-President for Research Integrity.
5. Should there be a misuse of research funds by a faculty or staff member, disciplinary action will be taken, including a suspension of eligibility for research support programs at KU for a designated period of time.
6. Should a faculty or staff member be involved in or ignore the misuse of research funds, disciplinary action may be taken, including a suspension of eligibility for research support programs at KU for a designated period of time.
7. Should a faculty or staff member commit, be involved in, or ignore the misuse of research funds due to the inadequate implementation of preventive measures, disciplinary action may be taken against the director in charge of the department concerned, etc.

Article 4: Responsibility for the Guidelines

1. The scope of responsibility in the proper management of competitive funds shall be defined in Articles 4 and 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 at KU



Article 5: Communication

1. The departmental director shall be responsible for ensuring that the relevant regulations and the Guidelines are conveyed to faculty and staff members in the department.
2. The departmental director shall assess the awareness and understanding of the relevant regulations and the Guidelines within the department and make regular reports of the situation to the Executive Vice-President for Research Integrity.

Article 6: Monitoring, Etc.

1. The Guidelines Promotion Office shall monitor the documents, etc., of each department in order to confirm and assess the situation with regards to the proper management of competitive funds, and to implement the proper management of funds throughout the entire university.
2. The Guidelines Promotion Office shall share information on issues found in departments through its monitoring, and shall utilize the information for the improvement of the Guidelines.
3. In order to improve the Guidelines, the Guidelines Promotion Office shall verify each department's reports on the implementation of the Guidelines, as well as the Office of Audit and Integrity's audit findings regarding activities pertaining to the proper management of competitive funds by the departmental director. The Guidelines Promotion Office shall report the verification findings to the Executive Vice-President for Research Integrity.
4. The Executive Vice-President for Research Integrity shall make reports to the President, based on the reports described in the preceding paragraph.

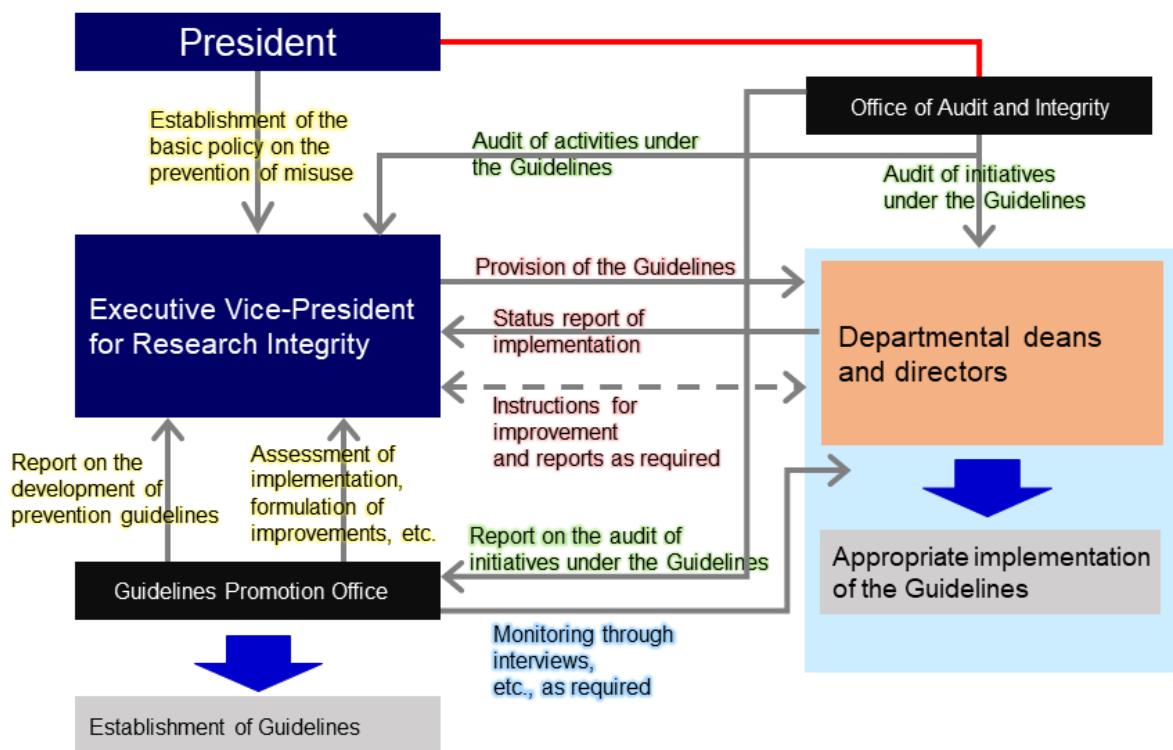
Article 7: Guidelines to Prevent the Causes of Misconduct

1. The Guidelines to Prevent the Causes of Misconduct and the specific measures to be implemented are detailed in the chart on pages 41 and 42.
2. Should action to prevent the recurrence of competitive fund misuse become necessary, or if a request for improvement regarding misconduct is received from a funding organization, the Executive Vice-President for Research Integrity will designate "priority items" in the Guidelines that require action in order to strengthen each department' efforts to deal with misconduct.

Article 8: Action to be taken in the Case of the Occurrence or Discovery of Fraudulent Accounting, Etc.

1. If a misuse of competitive funds is discovered, the director of the department concerned shall implement improvement measures in response to the misuse, inform all members of the department about the measures taken, and report the matter to the Executive Vice-President for Research Integrity.
2. If a misuse of competitive funds is discovered, the Executive Vice-President for Research Integrity shall assess the implementation of the Guidelines by the department concerned, and issue instructions for improvement of the implementation based on the assessment.

Flow Chart Showing the Implementation of the Guidelines at Kyoto University



Article 9: Establishment of Implementation Council

If deemed necessary by the Executive Vice-President for Research Integrity, an implementation council shall be established under the Guidelines Promotion Office to handle the decision-making and implementation of administrative procedures required for the promotion of the Guidelines.

Kyoto University Systems and Procedures to Promote the Proper Management of Competitive Funds

| Cause of Misconduct | Corresponding Measures | Action to be Taken | Notes |
|---|---|---|---|
| Inadequate understanding of applicable rules, regulations, etc. | Ensure that faculty and staff are well informed about the applicable rules, regulations, etc. | In addition to development of the regulations, rules, and Q&A, these materials must be effectively communicated throughout the university by means of the Handbook on the Use of Research Funds (hereinafter "the Handbook"), explanatory meetings, etc. <u>Actions and responsibilities</u> Central Administration: Development of the regulations, rules, and Q&A / Production and distribution of the Handbook / Organization of explanatory meetings, etc. Departments: Provision of the regulations, rules, etc., to all faculty and staff in the department. | Departments in charge Research Promotion Department Department of Financial Affairs |
| Lack of clarity regarding scope of responsibilities | Clarification of the scope of responsibilities | Clarify the scope of responsibilities in the regulations, etc. <u>Actions and responsibilities</u> Central Administration: Development of the regulations, etc. Departments: Explain the scope of the department's responsibilities to its staff and appoint a deputy director in charge if required. | Departments in charge Department of Financial Affairs Research Promotion Department |
| Inadequate assessment of management and administration | Regular assessment of management and administration | Regular checks of the management and administration through internal audits, monitoring, etc. <u>Actions and responsibilities</u> Central Administration: Diligent implementation of internal audit and monitoring, etc. Departments: Regular assessment, guidance, etc., for departmental staff regarding management and administration. | Departments in charge Office of Audit and Integrity Research Promotion Department Department of Financial Affairs |
| Insufficient information sharing | Active information sharing and communication | Information that should be shared throughout the university, such as the findings of internal audits, etc., will be regularly disseminated to faculty and staff, and information will be shared appropriately between departments. <u>Actions and responsibilities</u> Central Administration: Execution of internal audits, etc., and communication of the findings. Departments: Communication of internal audit findings, etc., to department personnel. | Departments in charge Office of Audit and Integrity Department of Financial Affairs |
| Decline in compliance awareness | Raising compliance awareness | Raising awareness of the necessity of compliance with laws and regulations by producing and distributing the Handbook and other materials, e-Learning courses, explanatory meetings, etc. <u>Actions and responsibilities</u> Central Administration: Production and distribution of the Handbook and other materials / e-Learning courses / explanatory meetings, etc. Departments: Distribution of the Handbook and other materials to faculty and staff, raising awareness of e-Learning courses, informing faculty and staff about explanatory meetings, etc. | Departments in charge Research Promotion Department General Affairs Department Department of Financial Affairs |
| | | Implementation of a system which requires faculty and staff to submit a pledge of compliance with the applicable rules and regulations (after the rules and regulations have been communicated to them). <u>Actions and responsibilities</u> Central Administration: Development of a university-wide pledge system. Departments: Rigorously requiring faculty and staff to submit pledges. | Departments in charge Research Promotion Department |
| | | Promote greater awareness of compliance matters by informing faculty and staff of the impact of misconduct on education and research activities throughout the university. <u>Actions and responsibilities</u> Central Administration: Increase awareness of the impact of misconduct through the publication and distribution of the Handbook and other materials, the organization of explanatory meetings, etc. Departments: Notify faculty and staff about the Handbook, etc., organize explanatory meetings, etc. | Departments in charge General Affairs Department Research Promotion Department Department of Financial Affairs |

Ordering, Acceptance Inspection, and Detailed Inspection of Goods, Etc.

| Cause of Misconduct | Corresponding Measures | Action to be Taken | Notes |
|---|--|--|--|
| Concentration of expenditures at end of the fiscal year | Promotion of early and planned spending | Regular assessment of the implementation and promotion of early and planned budget usage, as well as guidance and counseling as needed. <u>Actions and responsibilities</u> Central Administration: Accurate assessment of the status of departmental budget usage, etc., and the promotion of early and planned budget spending throughout the university. Departments: Accurate assessment of the status of budget usage by faculty and staff in the department personnel, and the promotion of early and planned budget spending. | Department in charge Department of Financial Affairs |
| Drive to fully spend the budget | Greater awareness of the carryover system, etc. | Promotion of appropriate budget usage by raising awareness of the carryover system for competitive funds by disseminating the relevant information throughout the university. <u>Actions and responsibilities</u> Central Administration: Promote university-wide awareness of the carryover system. Departments: Promote awareness of the carryover system for major competitive funds, etc., among department faculty and staff. | Department in charge Research Promotion Department |
| Inadequate understanding of the acceptance inspection and detailed inspection systems | Greater understanding and awareness of the acceptance inspection and detailed inspection systems | Promotion of wider awareness of the acceptance inspection and detailed inspection systems through notices, publication and distribution of the Handbook and other materials, e-Learning courses, etc. <u>Actions and responsibilities</u> Central Administration: Publication and distribution of ordering, acceptance inspection, and detailed inspection manuals, the Handbook, and other materials, organization of e-Learning courses, etc. Departments: Provide information and guidance to department faculty and staff regarding the acceptance inspection and detailed inspection systems through the publication and distribution of acceptance inspection and detailed inspection manuals, the Handbook, e-Learning courses, etc., and ensure that the correct procedures are followed. | Departments in charge Department of Financial Affairs Research Promotion Department |
| Acceptance inspection and detailed inspection executed merely as formalities | Meticulous acceptance inspection and detailed inspections | Checks of selected acceptance inspections (particularly those conducted at an acceptance inspection center) and detailed inspections during the internal audit to confirm whether the goods/services were delivered properly. <u>Actions and responsibilities</u> Central Administration: Internal audit of acceptance inspection and detailed inspection systems. | Department in charge Office of Audit and Integrity |
| Inadequate understanding of the ordering system | Greater understanding and wider awareness of the ordering system | Promotion of wider awareness of the ordering system, including the provision of order details in writing, by means of notices, production and distribution of the Handbook and other materials, e-Learning courses, etc. <u>Actions and responsibilities</u> Central Administration: Production and distribution of ordering, acceptance inspection, and detailed inspection manuals, the Handbooks, organization of e-Learning courses, etc. Departments: Promote wider awareness and guidance of the ordering system among department faculty and staff through the ordering, acceptance inspection, and detailed inspection manuals and the Handbook, e-Learning courses, etc., and ensure that the correct procedures are followed. | Departments in charge Department of Financial Affairs Research Promotion Department |

| Cause of Misconduct | Corresponding Measures | Action to be Taken | Notes |
|--|--|---|---|
| Close ties with suppliers, etc. | Ensuring appropriate relationships with suppliers and transparency when placing orders | Communication with suppliers to promote an adequate understanding of the university's ordering system and ensure appropriate transactions in accordance with the system. Measures to address specific risks, such as internal audits to address issues such as favoritism towards specific vendors. <u>Actions and responsibilities</u> Central Administration: Increased communication with suppliers regarding the university's ordering system, the requirement of written pledges, audits to address risks such as the unbalanced concentration of trade with certain suppliers | <u>Departments in charge</u> Department of Financial Affairs Office of Audit and Integrity |
| Inadequate management of goods redeemable for cash | Development of a management system for goods redeemable for cash | Wider communication of and the promotion of compliance with the proper university accounting procedures for the departmental management of goods redeemable for cash (such as PCs). <u>Actions and responsibilities</u> Central Administration: Confirm the status of goods redeemable for cash by means of an internal audit. Departments: Confirm the actual status of goods redeemable for cash by following the university's accounting procedures | <u>Departments in charge</u> Department of Financial Affairs Facilities Department Office of Audit and Integrity |

Salaries and Compensation

| Cause of Misconduct | Corresponding Measures | Action to be Taken | Notes |
|--|---|---|--|
| Inadequate awareness that compensation is paid in return for labor | Advance explanation of work details and other relevant matters to prospective employees | Provide prospective employees with an advance explanation of the work content, work schedule, payment scheme (salary and compensation), and prohibition of inappropriate use of funds. Explain that it is necessary to receive permission before engaging in work for compensation payments. Confirm the progress of work and giving advice and guidance as required. <u>Actions and responsibilities</u> Central Administration: Inform departmental faculty and staff that it is necessary to give prospective employees an advance explanation of the work content, etc. Confirm the progress of work in each department and provide advice and guidance. Departments: Inform faculty and staff in the department that it is necessary to give prospective employees an advance explanation of the work content, etc. | <u>Departments in charge</u> Department of Financial Affairs General Affairs Department Research Promotion Department |
| Inadequate management of work hours by supervisors | Thorough work management by supervisors | Provide information via handbooks, e-learning courses, etc., to ensure that supervisors have a thorough understanding of how to manage staff work hours, and of the procedures relating to salaries and compensations. <u>Actions and responsibilities</u> Central Administration: Produce and distribute handbooks and other materials, provide e-learning courses, etc. Departments: Ensure that the correct procedures are followed by providing faculty and staff members with information and guidance on the procedures relating to salaries and compensations through handbooks, e-learning courses, etc. | <u>Departments in charge</u> Research Promotion Department Department of Financial Affairs General Affairs Department |
| Difficult to perform post-hoc confirmation of actual work details by third parties | Develop a system of checks performed by administrative staff | Confirm actual work details by means of employee interviews during internal audits. <u>Actions and responsibilities</u> Central Administration: Interviews with employees during internal audits. Departments: Check with the relevant personnel if there are signs of work irregularities, etc. | <u>Department in charge</u> Office of Audit and Integrity |

Travel Expenses

| Cause of Misconduct | Corresponding Measures | Action to be Taken | Notes |
|--|--|--|---|
| Travel expenses claim procedures executed as mere formalities | Widely circulate information about and ensure thorough implementation of travel expense claim procedures | Promote wider awareness of the procedures for business travel by means of notices and awareness-raising materials, such as the Handbook and e-Learning courses, etc. Ensure thorough adherence to the procedures for the confirmation of claim details and requiring the claimant to personally sign the claims form in order to prevent duplicate payments or overpayments due to the omission of information, etc. <u>Actions and responsibilities</u> Central Administration: Produce and distribute handbooks and other materials, provide e-learning courses, etc. Provide information and handbooks during internal audits. Departments: Widely circulate information and provide guidance to department faculty and staff regarding travel expenses claim procedures by means of the Handbook, e-Learning courses, etc. Ensure that procedures are followed correctly. | <u>Departments in charge</u> Department of Financial Affairs Research Promotion Department Office of Audit and Integrity |
| Payment error due to a lack of understanding of the travel expenses claim procedures | Provide training to widely circulate information about and ensure thorough adherence to the travel expenses claim procedures | Regular training in accounting procedures for employees (part-time workers, temporary workers, etc.) and supervisors. <u>Actions and responsibilities</u> Central Administration: Provide training in accounting procedures for employees. Departments: Ensure that employees receive the training in accounting procedures, etc. | <u>Departments in charge</u> Department of Financial Affairs |
| Inadequate confirmation of business travel details | Thorough confirmation of business travel details | Conduct interviews with selected faculty and staff who have been on business trips during internal audits and within individual departments. Also confirm the details of trips with the parties visited by the faculty or staff members. After a trip, require faculty and staff members to provide details of their travel and the organizations that they have visited to enable checking. Inform faculty and staff of the new system that requires travelers to submit receipts to claim for the reimbursement of travel expenses, and ensure that they understand it. <u>Actions and responsibilities</u> Central Administration: Confirm the genuine details of business travel during internal audits. Departments: Provide faculty and staff with instruction and guidance on providing concrete details in claim forms, such as travel destinations and the purpose of travel, etc., Inform faculty and staff of the new system that requires travelers to submit receipts to claim for the reimbursement of travel expenses, and ensure that the correct procedures are followed. Implement random accuracy checks of business trips that are not subject to internal audit reviews. | <u>Department in charge</u> Office of Audit and Integrity |

Departmental Management Organization

| Cause of Misconduct | Corresponding Measures | Action to be Taken | Notes |
|---|--|---|-------|
| Inadequate guidance regarding what constitutes correct and incorrect procedures | Ensure that adequate guidance is provided regarding the correct procedures | If a faculty or staff member did not follow the correct procedures, the supervisor should inform the relevant parties, explain the regulations to the faculty or staff member, and improve the system to ensure that adequate guidance is provided. If there are repeated cases in which the correct procedures are not followed, the director or deputy director of the department should provide guidance to the faculty or staff member concerned. <u>Actions and responsibilities</u> Departments: The faculty or staff member who did not follow the correct procedures should be provided with adequate guidance by the director in charge of the department or other appropriate supervising staff. | — |

***The Guidelines prescribe concrete actions to be taken to prevent misconduct by raising awareness of misconduct prevention and ensuring the appropriate use of research grants, etc.**

24. Priority Items

The following items have been designated in the Guidelines as priority items for the promotion of university-wide action to achieve the appropriate management and administration of competitive funds, etc.

(From December 2020)

1. Raising compliance awareness

- Raising awareness of the necessity of compliance with laws and regulations by producing and distributing the Handbook and other materials, e-Learning courses, explanatory meetings, etc.
- Implementation of a system which requires faculty and staff to submit a pledge of compliance with the applicable rules and regulations (after the rules and regulations have been communicated to them).
- Promote greater awareness of compliance matters by informing faculty and staff of the impact of misconduct on education and research activities throughout the university.

Kyoto University e-learning course on the appropriate use of research funds:

<https://kenkyu-tekisei-el.rp.kyoto-u.ac.jp/el/>

(*Please be sure to take the e-learning course.)

2. Ensure that salary/compensation payments are made based on the actual work performed

- Thoroughly familiarize supervisors (persons responsible for projects) with the administrative procedures for salary and compensation payment to ensure that payment claims are accurate and correct. Promote understanding of the system through the provision of a manual on salary and compensation payment before employees are engaged in work, particularly when the employees are primarily students.

3. Ensure that travel expenses payments are based on the genuine details of the trip

- Be sure to follow the appropriate procedures for the reimbursement of travel expenses, and instruct persons engaged in business travel that they are required to submit receipts to claim travel expenses reimbursement. If a claimant does not submit receipts, instruct them to follow the appropriate rules. If necessary, take additional measures to prevent inappropriate procedures.

25. System for the Proper Management of Competitive Funds

Kyoto University Regulations for the Proper Management of Competitive Funds

(Notice No. 62, October 29, 2007)
(Notice No. 30, March 27, 2013)
(Notice No. 38, September 22, 2014, fully revised)

Objective (Article 1)

The objective is to establish requirements for the proper management and administration of competitive funds at KU, to implement compliance training to ensure accountability as a research and education organization, and to support the research activities of KU researchers.

President (Article 4)

Basic policy development
(Paragraph 2, Article 4)

Guidelines Promotion Office
(Article 8)

Executive Vice President
for Research Integrity
(Paragraph 1, Article 5)

Office
director

Office
deputy
director

• Executive Vice-President for Finance
(Paragraph 2, Article 5)

- Executive Vice-President for General Affairs
- Executive Vice-President for Industry-Government-Academia Collaboration
- Vice-President for Legal Affairs and Compliance
- Director of the General Affairs Department
- Director of the Department of Financial Affairs
- Director of the Research Promotion Department
- Director of the Office of Audit and Integrity
- Faculty and Staff Members appointed by the President
- External Experts

Principal activities:
(1) Confirmation of the proper management and administration of competitive funds and the compliance training being conducted by each faculty/department.
(2) Verification, development, promotion, and improvement of prevention guidelines based on the basic policy for the proper management of competitive funds
(3) Implementation of measures to mitigate the causes of competitive fund misuse (in cooperation with the relevant departments).
(4) Development and promotion of measures to disseminate the code of conduct for competitive funds among faculty and staff members, etc.

Kyoto University Guidelines for the Use of Funds

Faculties/
Departments

Departmental Director in
Charge (Dean/Director)
(Paragraph 1, Article 6)

- (1) Preventive measures
- (2) Compliance training
- (3) Instructions on the proper management, supervision, and administration of competitive funds and its improvement.

Departmental Deputy
Director in Charge
(Paragraph 3, Article 6)

Counseling office
(Article 12)

Response to inquiries from within and outside KU regarding the rules and administrative procedures for competitive funds.

Counseling Office

Relevant divisions in
each department

Inquiry

Researchers

Inquiry

Research Promotion Division,
Research Promotion Department

Guidelines Promotion Office
Administrative Staff
(Paragraph 6, Article 8)

- Office of Audit and Integrity
- Department of Financial Affairs
- Cooperation with other departments in the Central Administration

Counseling Office

Relevant departments of the
Central Administration

Office of Audit
and Integrity

Audit

Audit on the proper management of competitive funds, the related management and supervision, and the compliance training being conducted by each faculty/department

Audit
(Article 11)

Audit

Reporting Office
(Article 13)

Response to reports received from inside and outside KU on the misuse of competitive funds

Report



Report ⇒ Investigation

Investigation in accordance with the Guidelines for investigations into the misuse of competitive funds, etc.

KU directors, faculty members, and all staff involved in the management and administration of competitive funds

Obligations of faculty and staff members (Article 10)

- (1) Compliance with the relevant laws, KU regulations, and other standards for the proper management and administration of competitive funds. Maintaining a high level of ethical standards and integrity.
- (2) Voluntary action to prevent misuse in accordance with the Guidelines.
- (3) Participation in compliance training and the submission of a pledge to the President to adhere to the provisions of items (1) and (2), above.
- (4) Cooperation in investigations into misconduct involving competitive funds.

*"Faculty and staff members" refers not only to KU executive officers and faculty members, but to all persons involved in the management and administration of competitive funds.

Compulsory completion of e-learning program on proper research fund use.
Pledge to be submitted without fail.

Provisions of the Pledge

- Pledge compliance with the rules and regulations of KU regarding the use of public funds (including compliance with the rules and regulation after revision, if any).
- Pledge to never misuse or be involved in the misuse of public funds.
- Confirm understanding that misuse will result in disciplinary action by the funding organization and KU, as well as responsibility under law.

26. e-Learning Courses for Research Promotion

Kyoto University provides the following research-related e-Learning courses. All faculty and staff are encouraged to take the courses as required.

Proper Use of Research Grants

- ◆ Purpose: Prevent the misuse of research grants through increased awareness of their proper use and the provision of information and guidance on proper accounting procedures.
- ◆ Provided for: Executive directors, faculty and staff members, others involved in the administration and management of competitive funds.
- ◆ Frequency: Annual (mandatory) *May be required more than once per year, depending on the year of employment.
- ◆ URL: <https://www.kyoto-u.ac.jp/en/research/research-compliance-ethics/proper-use-of-research-grants>

Research Integrity Training

- ◆ Purpose: Raise awareness of research integrity in order to prevent misconduct, such as the falsification of information and plagiarism.
- ◆ Provided for: Faculty members, researchers, and graduate students
- ◆ Frequency: Once every three years.
- ◆ URL: <https://www.kyoto-u.ac.jp/en/research/research-compliance-ethics/research-integrity-rules-reporting/research-integrity-training>

National Security Export Management

- ◆ Purpose: Prevent misconduct by raising awareness and providing information about security trade control through education on the relevant laws and regulations.
- ◆ Provided for: Faculty, staff members, and students who wish to take the course (mandatory for faculty members in science fields, including science, engineering, agriculture, medicine, and pharmacy, and for staff members involved in security trade control).
- ◆ Frequency: Once every two years.
- ◆ URL: <https://cls.iimc.kyoto-u.ac.jp/portal/>

Animal Experimentation

- ◆ Purpose: Provide mandatory education and training to the managers and breeders of experimental animals, and persons who conduct animal experiments.
- ◆ Provided for: Managers and breeders of experimental animals, persons who conduct animal experiments.
- ◆ Frequency: Once every five years.
- ◆ URL: <https://cls.iimc.kyoto-u.ac.jp/portal/>

Basic Regulations Related to Life Science Research

- ◆ Purpose: Ensure the appropriate implementation of life science research by providing information about life science-related laws, regulations, guidelines, and internal procedures.
- ◆ Provided for: Faculty members involved in life science research, and students who wish to take the course.
- ◆ Frequency: Once every three years
- ◆ URL: <https://cls.iimc.kyoto-u.ac.jp/portal/>

The fraudulent receipt and use of research funds and misconduct in research activities leads to a **loss of public trust** with regards to academic research.

This handbook had been produced to inform researchers about the proper use of research funds.

Please note that the content may be updated as required.

Please check the Kyoto University website (below) for the latest version:

<https://www.kyoto-u.ac.jp/en/research/research-compliance-ethics>

Issued by the Research Promotion Department, Department of Financial Affairs, and Office of Audit and Integrity of Kyoto University

For further information about this handbook, please contact:

Research Promotion Division,

Research Promotion Department, Kyoto University

E-mail: compliance@mail2.adm.kyoto-u.ac.jp

Tel: 075-753-2041 / Fax: 075-753-2042