



**Handbook on the Use of Research Funds**  
(For the Appropriate Use of Research Funds)

**京都大学**  
KYOTO UNIVERSITY

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# Contents

1. Introduction	1
2. Code of Conduct for the Use of Competitive Research Funds, Etc.	2
3. Structure of Financial Administration Authority at KU	3
4. Contract System at KU	4
5. Prohibited Conduct	6
6. Salaries	9
7. Compensation Payments	10
8. Travel Expenses	11
9. Ordering, Acceptance Inspections, and Detailed Inspections of Purchased Goods, Etc.	12
10. Management of Goods	15
11. Reimbursement	16
12. Corporate Credit Cards	17
13. Food Service Expenses Criteria	18
14. Rules for the Use of Competitive Funds, Etc.	19
15. Temporary Advance Payment for Expenditure Prior to the Receipt of Funding	20
16. Use of Grants-in-Aid for Scientific Research in the Following Fiscal Year	21
17. Disciplinary Action, Etc., for the Misuse of Funds	22
18. Funding Eligibility Restrictions	23
19. Fund Misuse Cases at KU	24
20. Making a Report	27
21. Accounting Regulations at Kyoto University	28
22. The Guidelines for the Use of Funds (Version 9)	29

## 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 competitive research funds, etc. Please note that the Kyoto University accounting rules described herein are not limited to the use of competitive research funds, but also apply to all expenses at the university, including university operating expenses, donations, and expenses for research collaboration with partners in the private sector.
- ◆ 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 research 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 research funds 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.
- ◆ This handbook has been revised to include the latest and more specific cases to make it easier to understand.

## 2. Code of Conduct for the Use of Competitive Research Funds, Etc.

The Code of Conduct for the Use of Competitive Research Funds, Etc., at National University Corporation Kyoto University was issued to guide faculty and staff in their use competitive research funds. When using competitive research funds, always adhere to the code of conduct detailed below.

### **Code of Conduct for the Use of Competitive Research Funds, Etc., at Kyoto University**

Determined on September 28, 2021  
By the Head of Administration

The academic research conducted at universities is supported by public trust and the mandate of society. The misuse of competitive research funds, etc., is a serious violation of that trust and confidence, and will impact not only the institution with which the perpetrator is affiliated, but also the promotion of science and the development of research in Japan.

From this perspective, Kyoto University (hereinafter referred to as “the university”) has established this Code of Conduct for the Use of Competitive Research Funds, Etc., to ensure the reliability and integrity of academic research, and to secure public trust in operations related to academic research as follows.

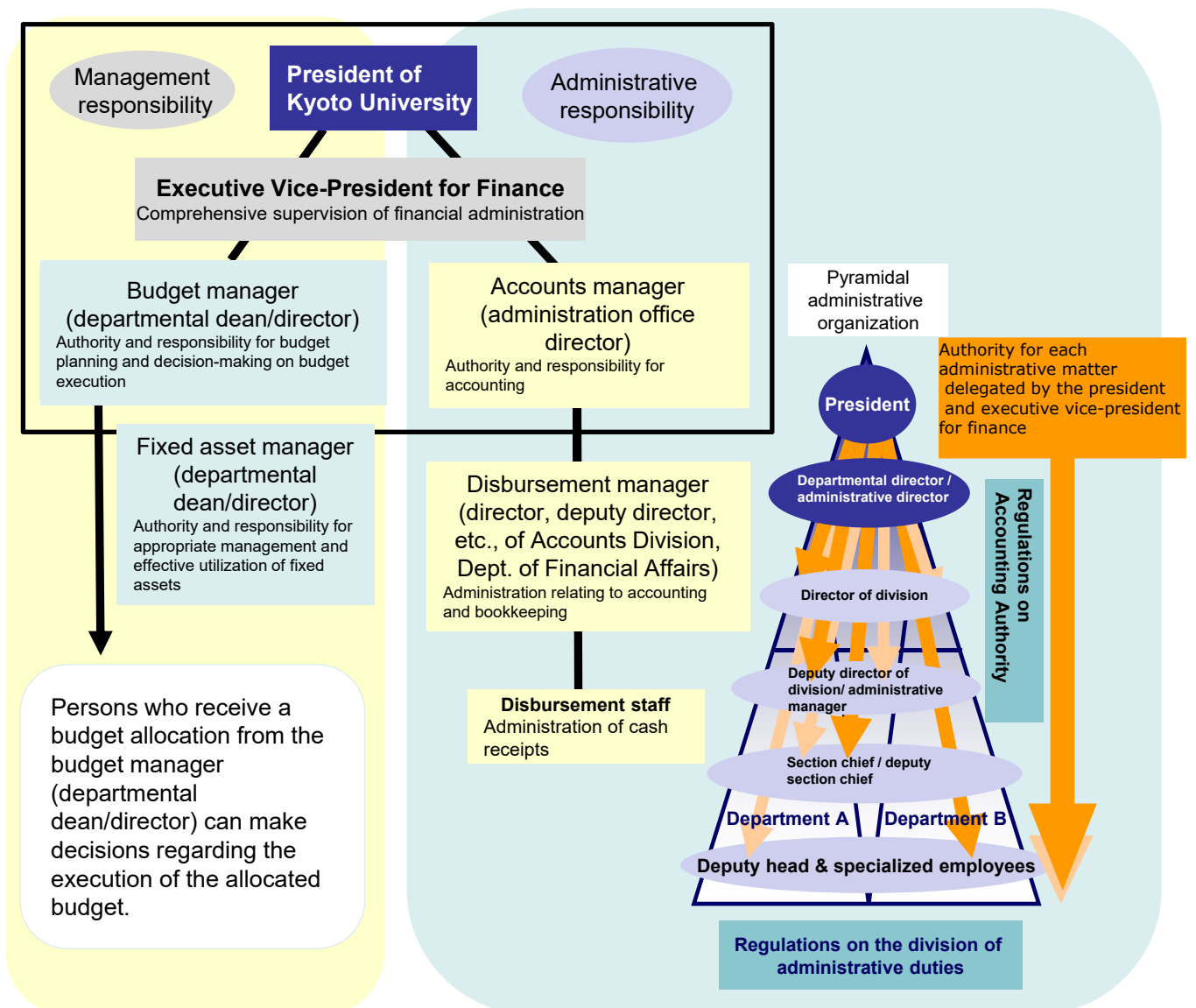
Whenever faculty and staff members use any funds managed by the university for its education and research activities, they must use such funds with integrity.

- 1. Faculty and staff members must recognize that competitive research funds, etc., are public funds managed by the university. They must be aware of their own mission and duty of accountability, and use such funds in a conscientious and efficient manner.**
- 2. When using competitive research funds, etc., faculty and staff members must comply with all relevant laws, notices, university regulations and rules, and they must follow the required administrative procedures.**
- 3. Faculty and staff members must use competitive research funds, etc., in a systematic and appropriate manner, and must follow the appropriate administrative procedures.**
- 4. Faculty and staff members must ensure mutual understanding and close cooperation among themselves to prevent the misuse of competitive research funds, etc. If a problem relating to the usage of such funds is identified, it must be rectified.**
- 5. When using competitive research funds, etc., faculty and staff must conduct all dealings with external companies and traders appropriately, so as not to cause any public distrust or suspicion.**
- 6. Faculty and staff must actively participate in training and explanatory sessions on the use of competitive research funds, educate themselves with regards to the relevant laws and regulations, and ensure that they understand the relevant administrative procedures and usage rules.**
- 7. If there is any suspicion of misuse, faculty and staff members must not tolerate it, and must take appropriate action, such as consulting with the consultation service immediately.**

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.

### 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 research fund, etc., the procedures for contracts may differ from those established in the KU regulations. In this case, please follow the stricter 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. If necessary meetings should be attended by multiple faculty/staff members.

**Contract methods for different contract amounts**

Contract procedures Projected cost	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 Estimate (estimate based on oral inquiry or market price survey possible)
5 million	Discretionary contract permitted (Public call for competitive quotes)				Required	Estimate
10 million	Contract under open tender					Bidding form
15 million						
68 million						
680 million	Government procurement					

\*Based on the standard amounts for government procurements in FY 2022.

\*Figures include consumption tax and local consumption tax, and are not individual unit costs, but the total estimated costs.

**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 four types of prohibited accounting conduct listed below.

Causing the university to use research funds inappropriately by creating fraudulent documents, or using research funds for purposes not related to the research project are deemed to be fraudulent uses of research funds, even if the funds are not used for personal purposes.

Furthermore, the use of research funds, including competitive research funds, in violation of laws and regulations, the university's accounting rules, or the funding organization's rules, may also be deemed as fraudulent use.

## I . Fraudulent salary or compensation payments

## II . False business trips and padded travel expenses claims

## III . Use for purposes other than the intended purposes

## IV . Fraudulent order placements or deposit payments

### 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 and the money received is returned to the research office or lab (as a "kickback") for use as maintenance or management expenses.
- 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.
- A faculty member signed and stamped seals on the work attendance logs of student employees without their consent. Compensation was paid to the students based on the work attendance logs.

Recovery (forced collection) of all or part of the salaries or compensation paid to students or others on the instruction of a faculty or staff member who is abusing their supervisory position is socially inappropriate conduct. Such acts are prohibited at KU.

If the dates of classes (including practical sessions) by part-time lecturers change, it is necessary to report the changes to the administrator in charge, even if the number of lectures does not change.

In addition, it is also prohibited for a person other than the employee to stamp seals on the employee's work attendance record or attendance log for an entire month at once. The attendance record or attendance log must be stamped personally by the employee on a daily basis.



## **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.

If there is a change in the destination or schedule of a business trip, it is necessary to resubmit an updated application, even if there is no change to the amount of travel expenses. Applications must be signed by the applicant, after they have confirmed that the contents are accurate and correct.

## **III Use for other purposes**

- ◆ Payments were made to a contractor for facility renovation work for which the use of competitive research funds was not permitted. The payments were made by requesting the contractor to create invoices and other documents that did not reflect the actual work performed.
- ◆ A part-time staff member employed with competitive research funds was made to engage in work not related to the research project.
- ◆ Travel expenses for business trips completely unrelated to the research project were paid with competitive research funds.
- ◆ Research equipment was purchased with competitive research funds, but was not used for the research project.
- ◆ Research equipment was purchased for the research project, but was not used at all during the research period.

The use of competitive research funds for purposes other than intended purposes may be determined to be misuse. In addition, the act of having contractors create false documents (changing the name of products, delivery dates, etc.) is also prohibited.

#### **IV. Fraudulent order placements or deposit payments**

- 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.
- A researcher instructed a supplier to deliver goods at a higher price than usual, paid with research funds, and made them manage the difference as a deposits.

Even if it is for research purposes and not for personal gain, never place false orders or deposits.

#### **V. 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.

#### **Column**

##### **◆ Analysis of the compliance awareness survey findings**

A compliance awareness survey was conducted as part of the 2021 e-Learning course on compliance, and the results were analyzed and compared with those of the previous compliance survey.

The university's fraud prevention measures in 2021 were reflected in the reduced percentage of faculty and staff members with low awareness of compliance (faculty members: 11.8% → 2.9%, staff members: 7.8% → 4.1%).

The percentage of faculty and staff members who felt that their use of research funds will be checked has increased (faculty members: 84.3% → 96.8%, staff members: 86.0% → 94.2%), which also indicates the efficacy of the university's efforts to strengthen its fraud prevention system and the establishment and implementation of departmental action plans.

The above results show that the university's fraud prevention measures to date have been effective. To eradicate fraud, the university will continue to implement the measures and conduct compliance education and awareness-raising activities for all faculty and staff.

# 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) Provide the employee with an employment contract before they commence work.
- (5) 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, **the employee must report the start and end of their working hours to their supervisor by email, etc., or 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**.

\* Please save the emails, etc., so that you can confirm or explain the circumstances later.

Administrative office, etc.



Confirmation of actual working hours by the administrative office.

Submission of relevant documents

Salary payment

Employees



Staff members  
Students, etc.

· 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.

- 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**.

# 7. Compensation Payments

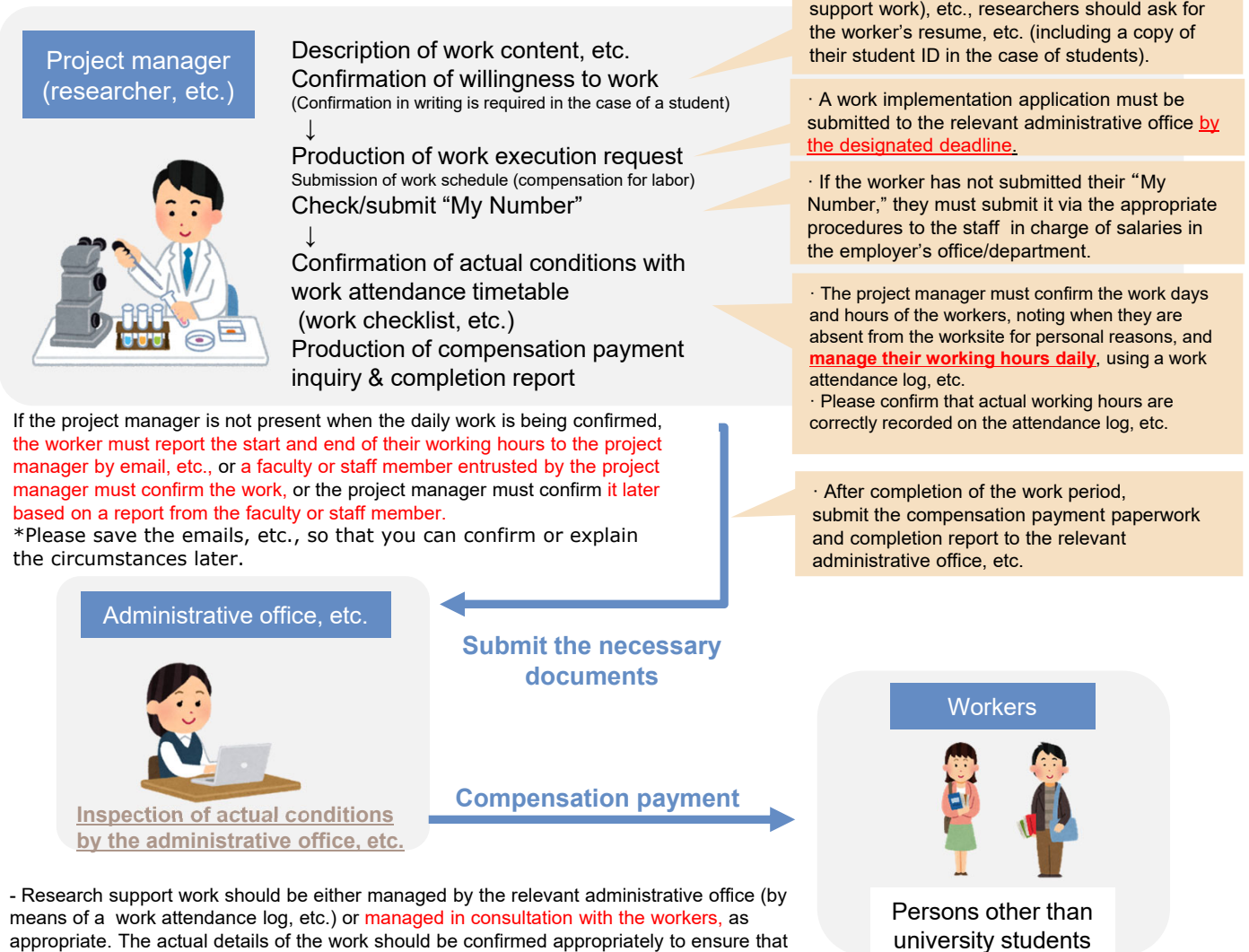
Compensation: money paid for a service rendered upon request (not protected by labor-related laws)

## 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).

## Compensation payment procedures



If the project manager is not present when the daily work is being confirmed, the worker must report the start and end of their working hours to the project manager by email, etc., or 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.  
\*Please save the emails, etc., so that you can confirm or explain the circumstances later.

- 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.
- (Reimbursement of actual travel expenses: 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)

### 1 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 (within 14 days from the day after the date of completion of the business trip).

### 2 Business travel report

### 3 Requesting Travel Expenses

### 4 Payment of Travel Expenses

Administrative office, etc.

Travel request and travel expenses claim/report

Signed by the traveler

Central Japan Railway Company  
Express Train Reservation Receipt  
(Customer Copy)

Boarding date, Name of train / Ticket type, Usage area,  
Purchase date, Cost

Total cost: ¥ ●●●



#### 1 Business travel request

- 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.

#### 2 Business Travel Report

- Depending on the type of competitive research funds, etc., being used, it may be necessary to submit a business travel report in addition to the documents required by the university.
- For Grants-in-Aid for Scientific Research (KAKENHI), etc., to which the KU regulations apply, complete an expenses claim and settlement report for the trip, and submit them to the relevant administrative office, etc.
- Please note that depending on the type of competitive research funds used, a detailed business travel report may be required. For this reason, be sure to retain documents such as the business travel request form, symposium pamphlets, documents detailing research results, etc., as evidence of the travel.

#### 3 Requesting Travel Expenses

- When using an airplane, Shinkansen, JR express train, etc., be sure to submit the tickets, receipts, etc. (see below for details) to verify the payment amount and verify that the transportation was actually used.
- The person who went on the business trip must personally confirm the contents of the travel expenses request and sign it.
- To ensure that there will be no excess or duplicate payments, make sure that the contents of the travel expenses request are accurate, including any changes to the itinerary and whether or not the expenses will be partially provided by another institution, etc.

#### 4 Payment of Travel Expenses

- The details of the business trip will be checked for accuracy by an examination of the business trip report, etc., and, if necessary, by confirming with the party that was visited.
- The actual expenses will be confirmed based on the documentary evidence submitted.

## Documents to be submitted as evidence for travel expenses claims

Type of travel expenses		Documents required
Transportation	Shinkansen/JR express	Receipt, etc. (If the receipt does not show the date and points of departure and arrival, that information must also be provided.)
	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).

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

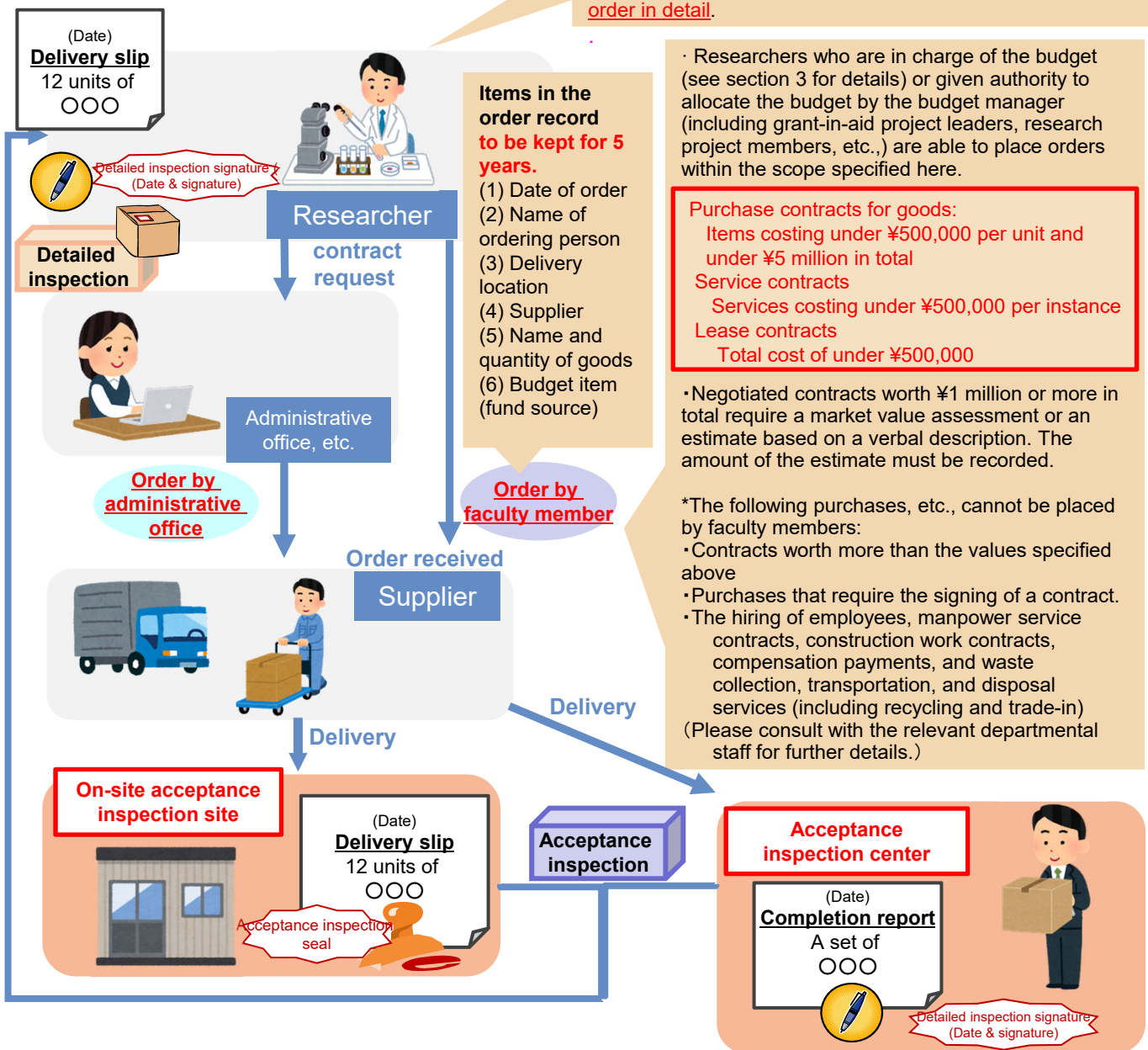
# 9. Ordering, Acceptance Inspections, and Detailed Inspections of Purchased Goods, Etc.

## Items requiring special attention and strict compliance

- (1) Identification of the source of funds used for the contract 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 the order record\* (even if the order was placed without the use of an order form).
- \*Please ensure that you are able to promptly respond to requests to present such records.

- 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.

### Procedures for the purchase of goods, etc.

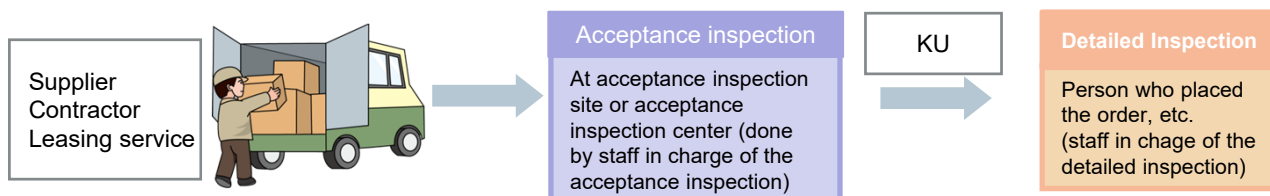


## Acceptance Inspection and Detailed Inspection

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

Goods purchase contracts and service contracts (printing and cleaning) worth under ¥5 million in total.

### 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.

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

### Scope of purchases inspected at acceptance inspection centers

- (1) Goods purchase contracts and service contracts (printing and cleaning) worth under ¥5 million 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.

\*Inspections for contracts with a total value of ¥5 million or more must be conducted by administrative staff in charge of acceptance inspections, even if they are conducted at an acceptance inspection center.

## Acceptance Inspection

### Acceptance inspection sites

Located on the North, Main, Medicine, University Hospital West, Uji, Katsura, Kumatori, and Inuyama Campuses.

### 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 (see section 3 for details).

- 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** from the day after the date on which the completion report was received.
- ◆ 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

Permitted scope of orders	Faculty members	Administrative staff members, etc.	
	<ul style="list-style-type: none"> <li>- Under 500,000 yen per item, and under 5 million yen in total for goods purchase contracts</li> <li>- Under 500,000 yen per incidence for service contracts*1</li> <li>- Under 500,000 yen in total for lease contracts</li> </ul>	<ul style="list-style-type: none"> <li>- Items other than those listed on the left</li> </ul> <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 #2	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) *Signature and date of the detailed inspection may be omitted.	Performed by the person who requested the contract (as a general rule) *Must affix their signature and the date of the detailed inspection.	Performed by the person who requested the contract (as a general rule) *Must affix their signature and the date of the detailed inspection.

\*1 • Faculty members cannot conclude contracts for purchases that require the signing of a contract, staff employment, temporary staff employment, construction work, compensated work, waste collection, transportation, or disposal services (including recycling and trade-in), regardless of the cost.

Please ask relevant the administrative office for details of the correct procedures.

\*2 • If the delivery is to be made directly to another organization, an employee of that organization shall be assigned to conduct the inspections if necessary.

• For construction work, only a detailed inspection will be conducted. An acceptance inspection will not be conducted.

- **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 ensure that the placing of orders, acceptance inspections, and detailed Inspections are conducted appropriately and in compliance with the university accounting regulations.



# 10. Management of Goods

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

<b>Fixed assets</b>	Items with an acquisition cost of 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
<b>Low-value assets</b>	Items with an acquisition cost of 100,000 yen or more, but less than 500,000 yen, which are planned to be used for one year or more.	
<b>Supplies (goods redeemable for cash)</b>	Computers, tablets, digital cameras, video cameras, televisions, recording equipment, and unmanned aerial vehicles weighing 100 g or more with an acquisition cost of less than 100,000 yen.	
<b>Supplies (excluding goods redeemable for cash)</b>	Items that are planned to be used for less than one year, or items with an acquisition cost of less than 100,000 yen.	It is not necessary to affix an asset label to the item

## Fixed assets/low-value assets (with an acquisition cost of ¥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. A physical verification of the items must be conducted once per fiscal year.

● 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:** Laptop computers have been stolen in the following situations:

- When the user leaves their laboratory without locking the door.
- When the user takes a laptop computer outside of the campus for education/research work, and momentarily takes their eyes off the bag that it is in.

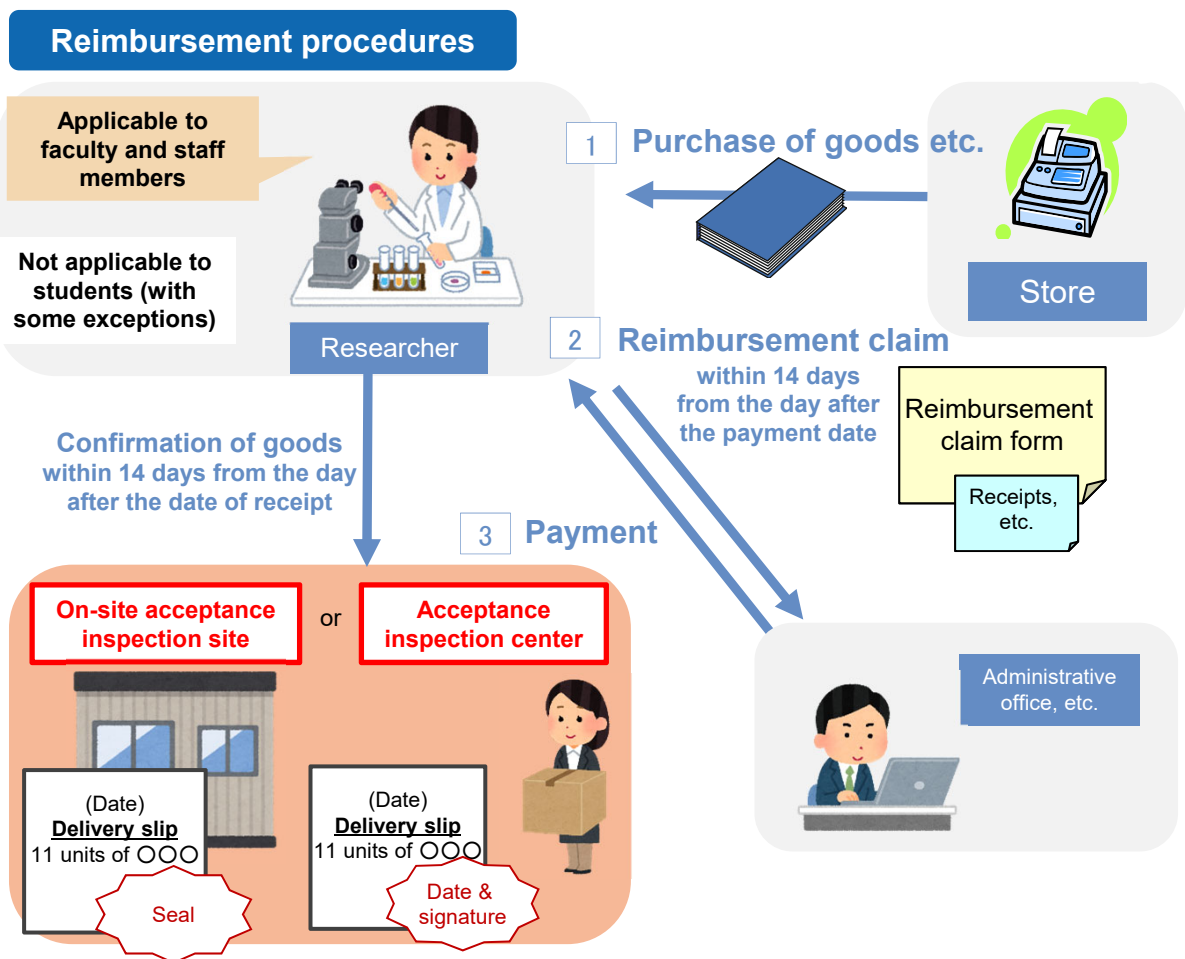
Be sure to take precautions such as locking the laboratory door when no one is present, and constantly keeping an eye on laptop computers when using them off campus.

# 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 to the faculty or staff member 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 require advance approval by the accounts manager [see section 3 for details].)
- (2) As a general rule, reimbursements can only be paid for payments of less than ¥100,000. Such reimbursements require approval by the budget manager (see section 3 for details) and the person given authority to allocate the budget by the budget manager (including grant-in-aid project leaders, research project members, etc.). (Reimbursements of ¥100,000 or more require advance approval by the accounts manager.)
- (3) A reimbursement claim form must be submitted **within 14 days** from the day after the date of payment, together with receipts, etc. (for example, if the date of payment is April 1, the reimbursement claim form must be submitted by April 15 [as the date of payment is counted as Day 0]).
- (4) The goods or services purchased must be inspected at an acceptance inspection site or acceptance inspection center.



# 12. Corporate Credit Cards

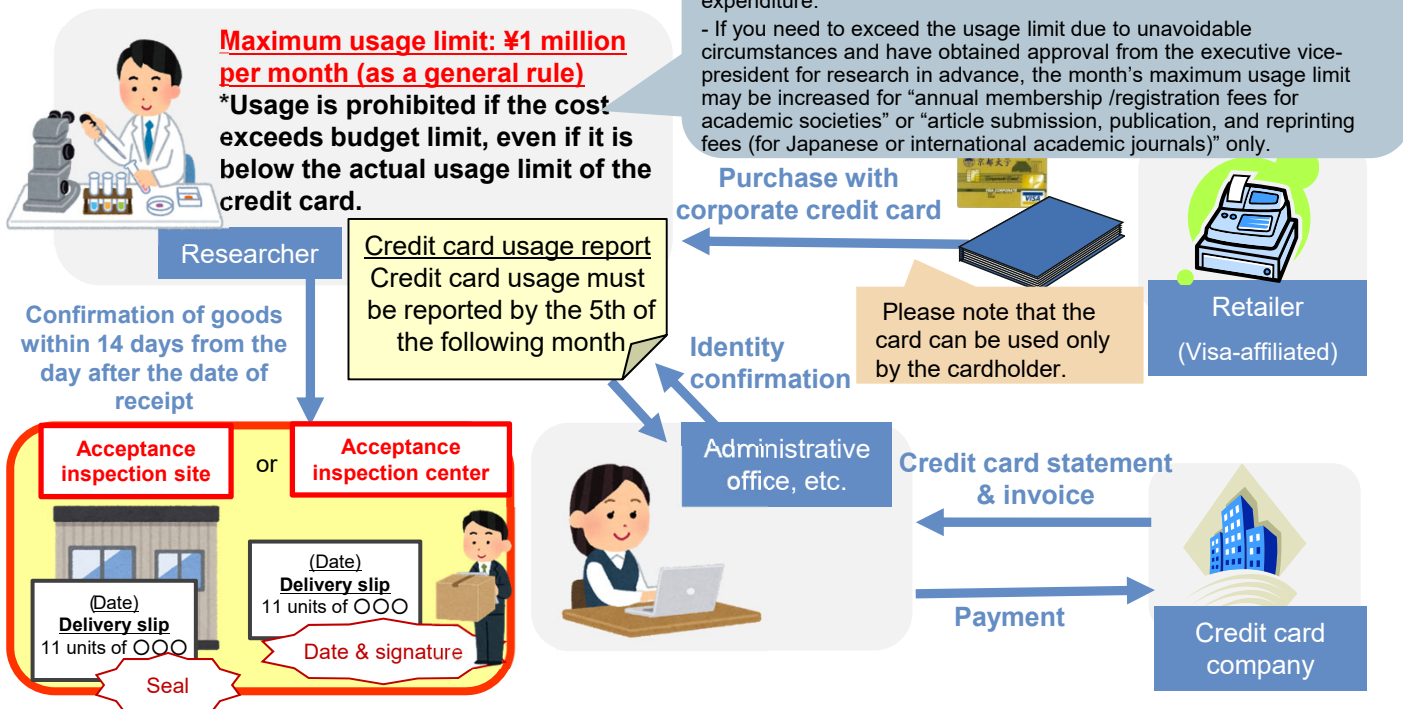


- ◆ The corporate credit card system was introduced to reduce the financial burden caused to faculty and staff members by the university's reimbursement system, which requires individual faculty and staff members to temporarily make payments from their own personal funds.
- ◆ Some departments are not 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.
- (4) Goods must be confirmed at an acceptance inspection site or center.

### Corporate credit card usage procedures



### 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 (except when using one's own vehicle).
- 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.
- 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. 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 (see section 3 for details) must confirm the details with the relevant persons or suppliers, etc., as necessary.

## 14. Rules for the Use of Competitive Research Funds, Etc.

- ◆ Each competitive research 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 research funds, be sure to reconfirm the terms and conditions of the program which provided the funds.

### Conditions that apply to all competitive funds, etc.

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

Competitive research funds, etc. 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.**

As a general rule, using multiple competitive research funds due to funds being insufficient is prohibited. (In some cases facilities used for multiple projects may be divided among the project funds.)

#### **(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 other research project members.**

#### **(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 expenses, etc., are explained in writing.

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

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

- ◆ Under this system, KU provides a temporary advance payment of research funds to cover expenditures prior to the receipt (payment) 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.

## Eligible researchers, etc., to whom a temporary advance payment can be granted

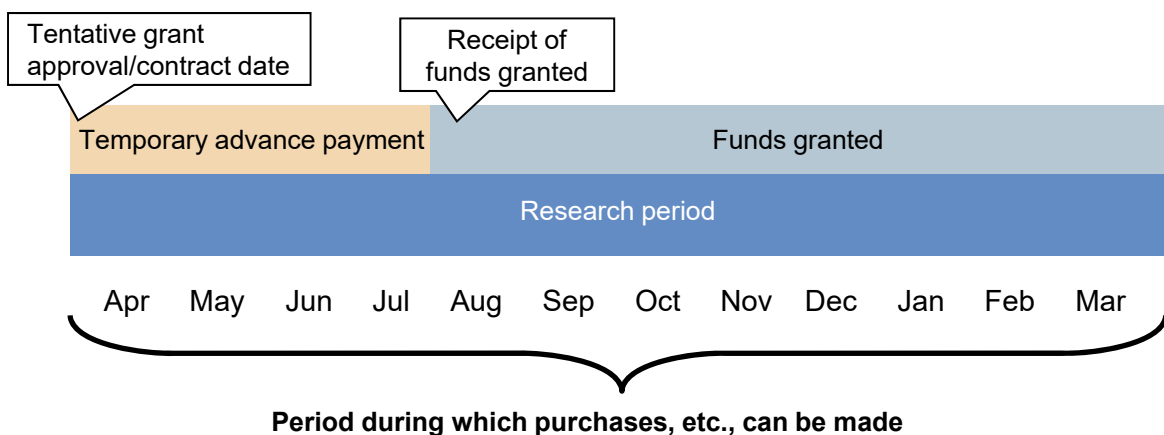
- (1) A principle researcher, etc., who has received a tentative approval for a new grant or subsidy.
- (2) A principle researcher, etc., who has been notified that a grant or subsidy which they currently receive shall continue for the subsequent term.

## Eligible grants, etc., for which temporary advance payments can be provided

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.)

# 16. 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.

# 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.

\*When disciplinary action is taken, careful consideration will be given to the specific measures stipulated in the Guidelines for the Use of Competitive Research Funds and the impact of any measures taken on the university by the funding organization or other parties due to the fraudulent use of research expenses.

### Disciplinary action by the funding organization

Each competitive research 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 research 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 the university, 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 departments

A department in which an improper use of research funds, etc., has occurred shall be subject to a suspension of allocation of indirect costs from competitive research funds in the subsequent fiscal year.

## 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 research fund disbursement.
- (3) Following a university corporation evaluation, funds other than competitive research 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 Research Funds (amendment approved by the liaison meeting of offices and ministries concerned with competitive funds on December 17, 2021).

(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 research project member 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

During the period 2007–2016, the university discovered cases in which travel requests that were required to be submitted in advance were repeatedly submitted after the business trips by several faculty and staff members who repeatedly fabricated multiple travel requests for the preceding month at once, and submitted them just before the submission deadline for business trip procedures. Furthermore, it was found that all of the faculty and staff members used the fraudulently obtained funds for personal use. The incidents were determined to be violations of the rules for the use of competitive research funds (including false business trips and use for private purposes), and were reported to the funding organizations.

**Action 1: Suspension of public research grants for 10 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

Amount used fraudulently:  
¥1,000,000

Reimbursement includes not only the amount misused but also



Discovery of accounting irregularities (10 years later)

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



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

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

Arrears

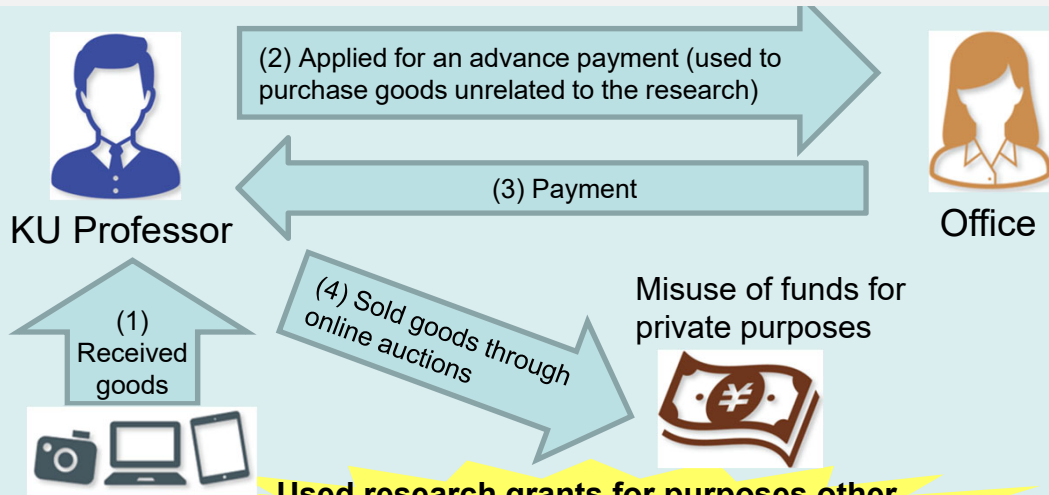
## A more severe penalty

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) Inappropriate purchase of goods

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

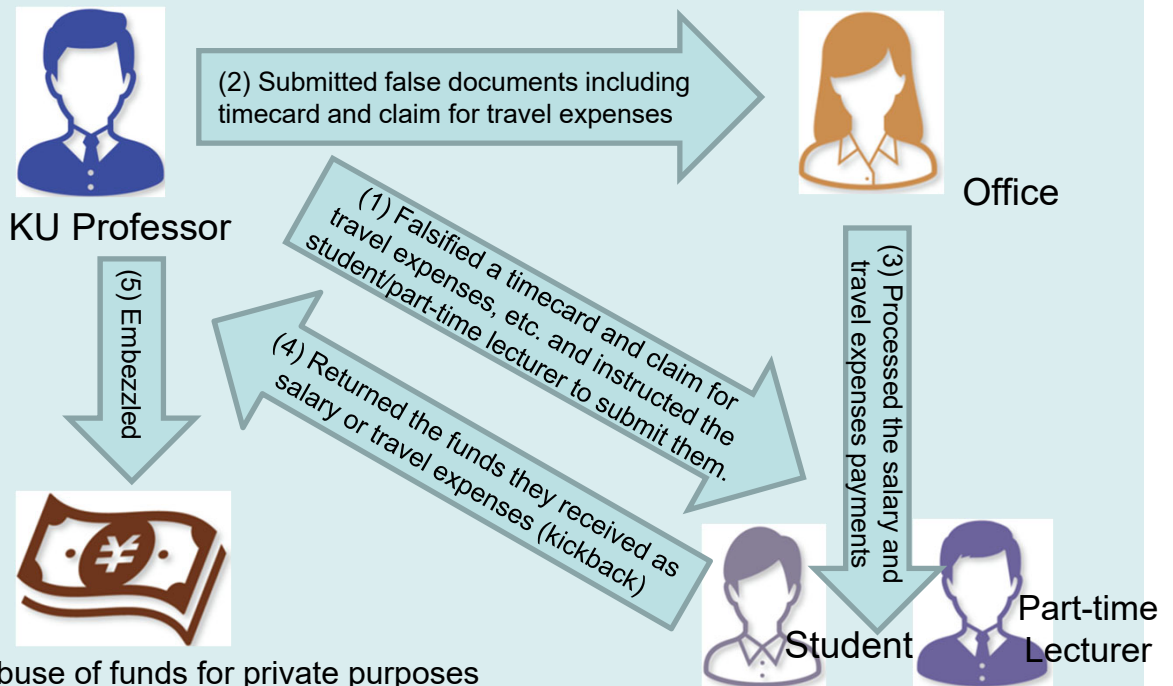


- Used research grants for purposes other than research
- Sold goods managed by the university in an inappropriate way (online auction)

**Prohibited!**

### (2) 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.

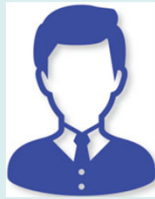


- Payment of salary and travel expenses for fictitious work or business trip
- Kickback

**Prohibited!**

(3) 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.



KU Professor



Student

I can't sign my name or affix my seal myself.

Lack of communication

Did not provide the student with an explanation of the details of the work

I have to pay an appropriate compensation for the work

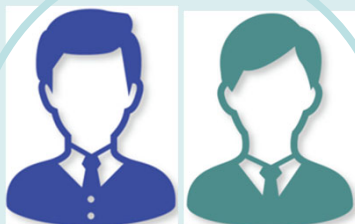
Suspects it may be inappropriate to receive the compensation

- Paid the compensation without the student's consent
- Violated the university's accounting regulations

⇒ **Misuse of funds!**

(4) 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.



KU Professor Vendor

Close relationship for a long time

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. Making a Report

- ◆ Reports on the fraudulent use of competitive research 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](mailto:kc-madoguchi@mail2.adm.kyoto-u.ac.jp)

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

#### Office hours

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

#### Closed on:

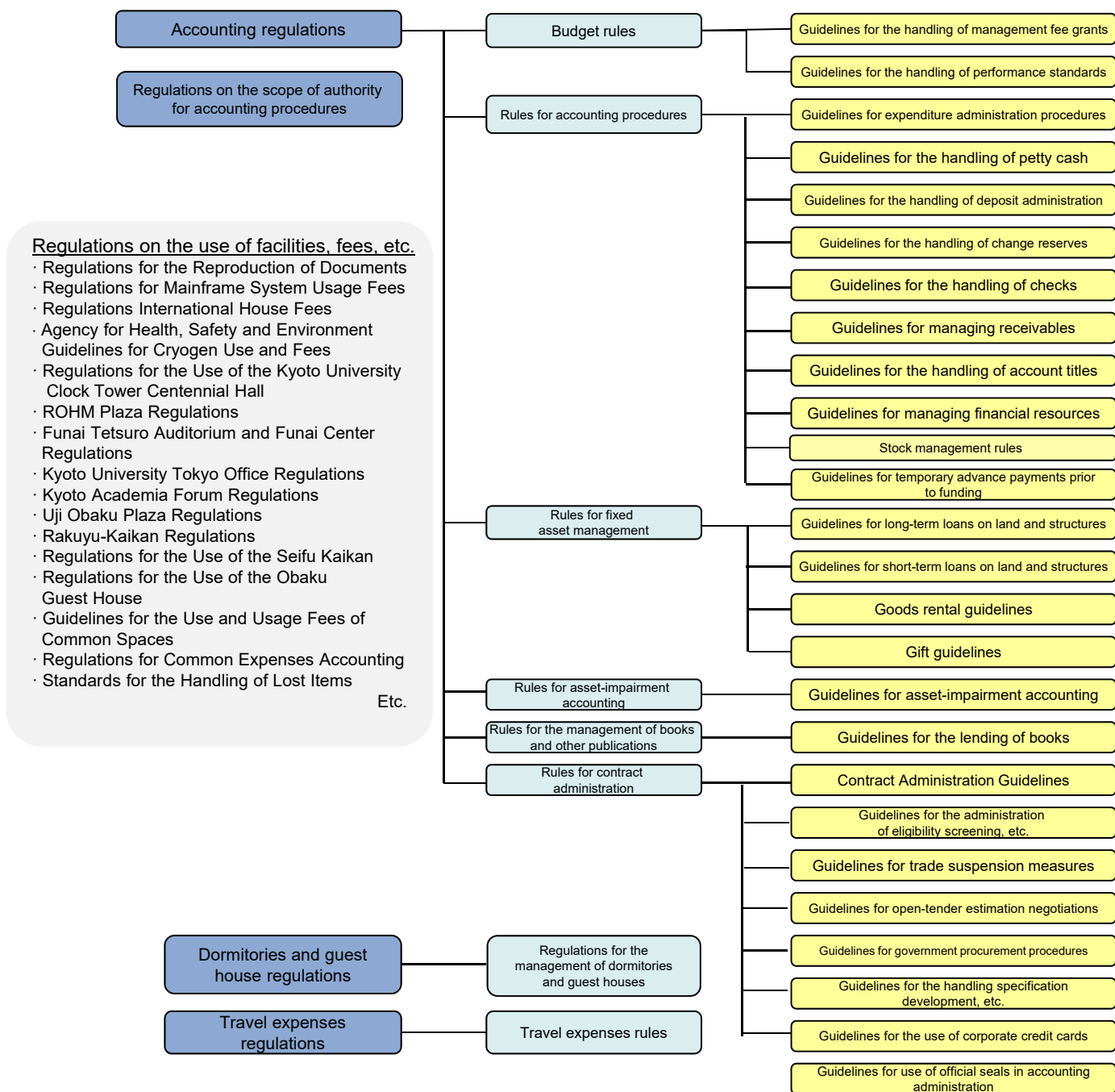
- Saturdays and Sundays
- Public holidays
- New Year holidays (December 29–January 3),
- June 18 (Kyoto University Founding Day)
- Monday, Tuesday, and Wednesday in the 3<sup>rd</sup> week of August

- ❖ 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 Research 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.

# 21. 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](https://www.kyoto-u.ac.jp/uni_int/kitei/reiki_menu.html) (available in Japanese only)



# 22. Guidelines for the Use of Competitive Research Funds (Version 9)

(Revised October 2021)

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

National University Corporation Kyoto University (“the University”) has established these Guidelines for the Use of Competitive Research Funds (“the Guidelines”) in accordance with the Regulations on the Appropriate Management of Competitive Research Funds, Etc. at Kyoto University (“the Regulations”) and the Basic Policy of Fraud Prevention Measures formulated by the Chief Administrative Officer as Specified by Article 4-2 of the Regulations (“the Basic Policy”), and in line with the Code of Conduct for the Use of Competitive Research Funds, Etc., at Kyoto University (“the Code of Conduct”) for the purposes of ensuring the appropriate administration and management of competitive research funds, and preventing any misuse.

\*The term “Faculty and staff members” in the Guidelines means “executive officers, faculty and staff members, and all other persons at the university who are involved in the administration and management of competitive research funds, etc.,” as specified in Article 3-4 of the Regulations.

\*The Guidelines shall apply mutatis mutandis to all funds managed by the university or used for the university’s education and research activities.

## 1 Clarification of Responsibilities within the University (Governance)

To eradicate any misuse of research funds, the University shall implement fraud prevention measures under the strong leadership of the Chief Administrative Officer. The University shall also clarify the scope of responsibility, authority, and roles of each responsible person, define the roles of the university and departments, and establish an effective fraud prevention system.

### 1. Scope of Responsibility in Administration and Management of Competitive Research Funds

#### ① Chief Administrative Officer

The university shall appoint a Chief Administrative Officer with the authority to supervise the University to ensure appropriate administration and management of competitive research funds, etc. The President shall be assigned to this position, as specified in Article 4-1 of the Regulations.

#### Roles

- Formulation of a basic policy and dissemination of the policy to faculty and staff members.
- Appropriately exercising leadership to ensure that the Chief General Controller, Departmental Management Officers, etc. can responsibly and appropriately administrate and manage competitive research funds and provide compliance education.
- Present the Guidelines and Annual Implementation Plan to the Departmental Management Officers.
- If necessary, instruct the Departmental Management Officers to make improvements for the appropriate implementation of their departmental action plans, based on a monitoring of their implementation.

## ② Chief General Controller and Deputy General Controller

A Chief General Controller shall be appointed at the university as the person who assists the Chief Administrative Officer, and who has the authority and responsibility for supervising the University to ensure appropriate administration and management of competitive research funds, etc., and for compliance education. The Executive Vice-President for Finance shall be assigned to this position, as specified in Article 5 of the Regulations.

A Deputy General Controller shall be appointed to assist the Chief General Controller. The Executive Vice-President for General Affairs shall be assigned to this position, as specified in Article 5 of the Regulations.

### Roles

- Ensuring that the Fraud Prevention Promotion Office checks the details of departmental action plans, and instructing the Departmental Management Officers to improve their plans, if necessary.
- Ensuring that the Fraud Prevention Promotion Office reviews the implementation statuses of departmental action plans based on their evaluation reports, and reporting the results of the reviews to the Chief Administrative Officer.
- Reporting the improvements reported by the Departmental Management Officer to the Chief Administrative Officer, if the Chief Administrative Officer gave instructions for the improvement of the departmental action plans.

## ③ Departmental Management Officer and Deputy Departmental Management Officer

A Departmental Management Officer shall be appointed in a department as the person responsible for the appropriate administration and management of competitive research funds, etc., and for compliance education in the department. The director of the department shall be assigned to this position, as specified in Article 6 of the Regulations.

A Deputy Departmental Management Officer shall be appointed in a department, if deemed necessary in the department. If appointed, details of the name, authority, and responsibilities of the Deputy Departmental Management Officer shall be announced to faculty and staff members affiliated with the department.

### Roles

- Supervision, in cooperation with the departmental accounting supervisor, to ensure that the administration and use of competitive research funds, etc. is appropriate, and providing guidance to faculty and staff members to make improvements, if necessary.
- Formulating departmental action plans in accordance with the Guidelines and the Annual Implementation Plan, and submitting them to the Chief General Controller.
- Implementing the departmental action plans, self-evaluating the implementation status of the plans, and submitting a departmental evaluation report to the Chief General Controller every fiscal year.
- Making efforts to improve the implementation of the plans, and reporting the improvements to the Chief General Controller, if the Chief Administrative Officer gave instructions for the improvement of the departmental action plans.



**④ Fraud Prevention Department for Competitive Research Funds**  
("Fraud Prevention Department")

The Fraud Prevention Department shall be organized by the following persons: the Chief Administrative Officer (President) who serves as the head of the department, and all members of the Deans and Directors Meeting, including executive vice-presidents, vice-presidents, deans and directors.

<b>Roles</b>
<ul style="list-style-type: none"><li>• Formulation of the Guidelines in accordance with the Basic Policy.</li><li>• Development of countermeasures against factors that cause the misuse of competitive research funds, etc.</li><li>• Development of measures to instill faculty and staff members with the Code of Conduct for the Use of Competitive Research Funds, etc.</li></ul>

**⑤ Fraud Prevention Promotion Office for Competitive Research Funds**  
("Fraud Prevention Promotion Office")

The Fraud Prevention Promotion Office shall be organized by the following persons: the Chief General Controller who serves as the head of the office, several executive vice-presidents, the directors of several departments of the central administration (Personnel Department, Department of Financial Affairs, and Research Promotion Department), several faculty and staff members appointed by the Chief Administrative Officer, and external experts who are deemed necessary by the Chief Administrative Officer.

<b>Roles</b>
<ul style="list-style-type: none"><li>• Understanding and reviewing the actual administration and management of competitive research funds, etc., and the implementation of compliance education in each department.</li><li>• Promoting, reviewing, and improving the Guidelines in accordance with the Basic Policy.</li><li>• Analyzing and evaluating factors that cause misuse of competitive research funds, etc.</li><li>• Formulating improvement measures to address the causes of competitive fund misuse, etc., in cooperation with the relevant departments.</li><li>• Promoting measures to instill faculty and staff members with the Code of Conduct for the Use of Competitive Research Funds, etc.</li><li>• Other matters deemed necessary by the Chief Administrative Officer.</li></ul>

**2. Clarification of the Roles of Auditor**

Auditors shall confirm the operation and development of internal controls for fraud prevention from an institutional perspective, regularly report on these matters to the Chief Administrative Officer, and provide their opinions.

In order to fulfill their roles and duties, auditors shall strengthen cooperation with the relevant executive officers and departments as follows:

- Have regular discussions with the Vice-President for Legal Affairs and Compliance, the Executive Vice-President for Audits, and the director of the Office of Audit and Integrity, in order to share the relevant university information.
- Hold regular committee meetings (four-party meetings) with the Executive Vice-President for Audits, the Chief General Controller, other relevant executive members, and accounting auditors to discuss issues and ensure appropriate use of competitive research funds at the university.

**Reference: Attachment “The Scope of Responsibility in the Proper Management of Competitive Research Funds at KU”**

## **2 Improvement of Environment for Appropriate Administration and Management (Control Environment)**

On the assumption that fraud may occur at any time, the university shall eliminate factors that could encourage fraud, and establish an environment and system that can sufficiently function as a deterrent.

### **1. Implementation of Compliance Education and Awareness-Raising Activities** (for Relevant Faculty and Staff Members)

- ① The Chief General Controller and the Fraud Prevention Promotion Office shall develop effective compliance education programs relevant to the duties, authorities, and responsibilities of faculty and staff members and review their content on a regular basis, including e-learning courses for existing faculty and staff members (e.g. “Proper Use of Research Grants”), newly hired faculty members, and newly appointed departmental directors.
- ② The Chief General Controller and the Fraud Prevention Promotion Office shall systematically implement awareness-raising activities, including Fraud Prevention Awareness Month (in November and December), a revolving campaign by the Executive Vice-President for Research Integrity entailing visits to all faculties and departments, and awareness surveys, to raise awareness among faculty and staff members and develop an organizational culture conducive to the prevention of misuse.
- ③ The Departmental Management Officer shall create departmental action plans in accordance with the Annual Implementation Plan, provide compliance education to faculty and staff members affiliated with the department, monitor their participation, and request them to submit a pledge. In order to eradicate fraud, ongoing awareness-raising activities shall be conducted in consideration of the situation in the department.

### **2. Clarification and Unification of the Rules**

- ① The central administration shall clarify the rules and administrative procedures for the use of competitive research funds, confirm whether there is any discrepancy between the rules and the actual administration, whether an appropriate checking system is maintained, etc., and review the procedures if necessary.
- ② The central administration shall systematize the rules and administrative procedures for the use of competitive research funds, and provide complete details of the systematized rules to faculty and staff members in an easy-to-understand way.
- ③ The central administration shall eliminate arbitrary administration of the rules by faculty and staff members, simplify the procedures for the use of competitive research funds and other administrative procedures based on the uniform rules, and promote online procedures to reduce the burden on faculty and staff members.
- ④ The Departmental Management Officer shall ensure that faculty, staff members, and students who receive salaries, compensations, and travel expenses are thoroughly familiar with the rules.

### **3. Clarification of Authorities**

- ① The Chief Administrative Officer and Chief General Controller shall clarify the authorities and responsibilities of faculty and staff members in the administrative procedures for the use of competitive research funds, and review them as necessary to ensure that there are no discrepancies between the actual allocation of tasks and the Kyoto University Regulations for Accounting Administration Authorities.
- ② The Departmental Management Officer shall cooperate with the departmental accounting supervisor to ensure appropriate administration and management of competitive research funds, etc.
- ③ The central administration shall clarify the authorities and responsibilities in the case of orders placed by faculty members. The central administration shall also clarify the authorities and responsibilities in the case that faculty or staff members are involved in acceptance inspections, detailed inspections, or other accounting administration procedures.

### **4. Submission of a Pledge**

- ① As specified in Article 10-3 of the Regulations, faculty and staff members shall submit a pledge to the Chief Administrative Officer, pledging compliance with the relevant regulations regarding the use of competitive research funds, etc.
- ② If faculty and staff members do not submit the pledge by the deadline designated by the Chief General Controller, they shall not be allowed to manage or use competitive research funds, etc.

## **3 Identification of Fraud Risks and Formulation and Implementation of the Guidelines for the Use of Competitive Research Funds (Risk Assessment and Response)**

### **1. Establishment of the Department in Charge of Promoting the Guidelines for the Use of Competitive Research Funds**

- ① The University shall establish the Fraud Prevention Promotion Office to oversee promotion of the Guidelines, and a Chief General Controller shall be appointed as the director of the office under the supervision of the Chief Administrative Officer. The Fraud Prevention Promotion Office shall include external experts in its committee members, obtain opinions and advice from various perspectives, review and establish the university's specific measures (the Annual Implementation Plan) every fiscal year, and confirm the implementation status of each department.
- ② The University shall establish the Administrative Office of the Fraud Prevention Department, which shall be in charge of establishing plans to prevent misuse of competitive research funds, etc., and the Executive Vice-President for General Affairs shall serve as its director.

### **2. Identification of Fraud Risks and Management of the Guidelines for the Use of Competitive Research Funds**

- ① Identification and Analysis of Fraud Risks at the University
  - The Fraud Prevention Promotion Office shall cooperate with the Office of Audit and Integrity to identify fraud risks and systematically organize and evaluate the status of the university as a whole.
  - The Office of Audit and Integrity, Fraud Prevention Promotion Office, and the relevant departments of the central administration shall provide appropriate information to the auditors, and exchange ideas with the auditors regarding the formulation, implementation, and review of the Guidelines.

- The Fraud Prevention Promotion Office shall cooperate with the Office of Audit and Integrity to formulate the Annual Implementation Plan for the next fiscal year, in consideration of the measures to address the fraud risks identified and the results of internal audits.
- ② Identification and Analysis of Fraud Risks at the Departmental Level
  - Departments are the primary organizations which implement the measures to eliminate fraud risks. The Departmental Management Officer shall be aware that they are the department's "risk owner," and cooperate with the departmental accounting supervisor to identify and analyze fraud risks, and take appropriate measures through the monitoring of daily operations.

#### **4 Appropriate Administration and Management of Competitive Research Funds (Regulatory Activities)**

Administration and management with effective checks to ensure the proper use of competitive research funds and eradicate any "opportunities" to commit fraud.

- ① The Chief General Controller shall implement measures to prevent collusion between faculty members and suppliers.
- ② The Chief General Controller shall ensure that strict acceptance inspections are conducted by a third party other than those who placed the order.
- ③ The Chief General Controller shall ensure that, prior to making payments, administrative staff members confirm that travel expenses, salaries, and compensations are being provided for actual business trips and work.
- ④ The Departmental Management Officer shall cooperate with the departmental accounting supervisor to be aware of the usage status of competitive research funds, etc., and provide guidance and instruction to those whose use of funds is noticeably concentrated toward the end of the research funding period.
- ⑤ The Departmental Management Officer shall ensure that faculty and staff members in the department manage assets properly, including goods redeemable for cash.

#### **5 Promotion of Information Dissemination and Sharing (Information and Communication)**

##### **1. Dissemination of the University Policy and Measures for the Prevention of Misuse of Competitive Research Funds, Etc.**

The central administration shall systematize and consolidate the rules for the use of competitive research funds, etc., and the university measures for fraud prevention in an easy-to-understand way, and provide that information on the university website, etc., to disseminate it within and outside the university.

##### **2. Enhancing and Raising Awareness of Advisory Offices**

- ① The central administration and departments shall provide information (on the university website, at training sessions, etc.) about the advisory offices (Annex 3) with which faculty and staff members can easily consult if there are unclear points about their daily research activities and work, and promote communication between researchers and staff members.
- ② The central administration and departments shall improve administrative staff members' knowledge and abilities by providing training, etc., so that all staff can respond appropriately to inquiries from researchers.

## 6 Monitoring

With the aim of minimizing the possibility of misuse, each responsible person shall implement effective monitoring as follows

### 1. Departmental Management Officer (First Line of Defense)

The Departmental Management Officer shall cooperate with the departmental accounting supervisor to monitor whether faculty and staff members appropriately manage and use competitive research funds, etc., in consideration of the individual characteristics of the department, and provide guidance for improvement, if necessary.

Examples of Monitoring:

- Inspection and confirmation of the daily procedures for budget use and making payments.
- Checking selected salary, compensation, and travel expenses data to confirm its authenticity.
- Confirmation of the status of budget usage.

### 2. Chief General Controller, Fraud Prevention Promotion Office, and Central Administration (Second Line of Defense)

#### ① Monitoring of Implementation Status of Departmental Action Plans

- Every fiscal year, the Chief General Controller and the Fraud Prevention Promotion Office shall request each department to report the results of its self-evaluation of the implementation status of its departmental action plan, and they shall monitor the implementation status based on the reports.
- Based on the results of the above monitoring, the Chief General Controller and the Fraud Prevention Promotion Office shall conduct a hearing with the Departmental Management Officer, if necessary.

#### ② Monitoring of the Management and Use of Research Funds at the Department

- The Fraud Prevention Promotion Office shall cooperate with external committee members to regularly monitor transaction details.
- The central administration shall regularly monitor each department's operations with regards to the cost-reimbursement system for business trip travel expenses and the compensated employment of students.
- The central administration shall establish a system to enable objective monitoring of the entire university by advancing the implementation of online administrative procedures.

### 3. Office of Audit and Integrity and Auditor (Third Line of Defense)

Confirmation and verification of whether the university's monitoring system is functioning effectively.

- ① In order to confirm and verify the appropriate administration and management of competitive research funds, etc., the Office of Audit and Integrity shall audit the implementation status of the Guidelines and the results of reviews by the Fraud Prevention Promotion Office.
- ② The Office of Audit and Integrity shall conduct an accounting audit and risk management approach audit based on the audit plan for each fiscal year.
- ③ The quality of internal audits shall be improved through the involvement of persons with specialized knowledge.
- ④ Auditors shall confirm the maintenance and implementation of internal controls for fraud prevention from an institutional perspective.

## 7 Drafting and Implementation of the Annual Implementation Plan and Departmental Action Plan

Based on the policies and measures in Items 1 to 6, the Annual Implementation Plan and Departmental Action Plan shall be established and implemented every fiscal year as specific measures to prevent misuse.

- ① The Chief Administrative Officer shall present the Annual Implementation Plan for the next fiscal year to the Departmental Management Officers.
  - Annual Implementation Plan (Education and Awareness) (Annex 1)  
An overall plan for the university's compliance education and awareness-raising activities throughout the year.
  - Annual Implementation Plan (Fraud Prevention) (Annex 2)  
An overall plan that systematically identifies and analyzes fraud risks throughout the entire university, and stipulates specific measures to be prioritized by the central administration and departments, and matters to be confirmed by faculty and staff members.
- ② In accordance with the Guidelines and the Annual Implementation Plan presented by the Chief Administrative Officer, the Departmental Management Officer shall analyze possible fraud risks in consideration of the situation in the department, create the departmental action plans described below as specific measures to be implemented by the department, report the plans to the Chief General Controller, announce the plans to faculty and staff members affiliated with the department, and implement them.
  - Departmental Action Plan (Education and Awareness): annual plan for compliance education and awareness-raising activities
  - Departmental Action Plan (Fraud Prevention): specific measures to address fraud risks in the department
- ③ The Chief General Controller and the Fraud Prevention Promotion Office shall confirm the details of the departmental action plans, and instruct the Departmental Management Officer to improve the plans, if necessary.
- ④ The Departmental Management Officer shall self-evaluate the implementation status of the departmental action plans, and report their self-evaluation results to the Chief General Controller by submitting a departmental evaluation report. The Departmental Management Officer shall also report any fraud risks identified through monitoring the management and use of research funds to the Chief General Controller.
- ⑤ The Chief General Controller and the Fraud Prevention Promotion Office shall check and evaluate the implementation status of the departmental action plans based on the departmental evaluation reports, and the Chief General Controller shall report the results to the Chief Administrative Officer.
- ⑥ Based on the report from the Chief General Controller, the Chief Administrative Officer shall instruct the Departmental Management Officers to make any necessary improvements.

## **8 Responses to the Occurrence or Discovery of Fraudulent Accounting, etc.**

### **1. Responses to the Occurrence or Discovery of Fraudulent Accounting, etc.**

- ① If a misuse of competitive research funds, etc., is discovered, the Departmental Management Officer shall implement improvement measures in response to the misuse, announce the measures to faculty and staff members affiliated with the department, and report the details to the Chief General Controller.
- ② If a misuse of competitive research funds, etc., is discovered, the Chief General Controller shall assess the implementation of the departmental action plan in the department concerned, and instruct the department to make the necessary improvements based on the assessment.
- ③ Any necessary investigations into the misuse of competitive research funds, etc., shall be implemented in accordance with the “Guidelines for the Investigation of Misuse of Competitive Research Funds, Etc. at Kyoto University.”

### **2. Internal Disciplinary Action in the Event of Fraudulent Accounting, Etc.**

- ① Disciplinary action against the perpetrator, etc.
  - In the event of an improper use of competitive research funds, etc., disciplinary action shall be taken rigorously in accordance with the “Handling of Disciplinary Action in Cases of Improper Use of Research Funds, Etc.” (approved by the Board of Executive Directors on September 28, 2021).
  - In the event of an improper use of competitive research funds, etc., the perpetrator’s eligibility to apply for research support programs at the university shall be suspended for a specified period.
  - Persons who are indirectly involved in or tolerate the improper use of competitive research funds, etc., may also be subject to a suspension of eligibility to apply for research support programs at the university.
- ② Disciplinary action against the perpetrator’s department
  - The department in which an improper use of competitive research funds, etc., has occurred shall be subject to a suspension of allocation of indirect costs from competitive research funds in the subsequent fiscal year, in accordance with the “Handling of Indirect Costs Allocated from Competitive Research Funds” (approved by the Board of Executive Directors on September 28, 2021).

: Central Administration    
   : Departments    
   : Compliance Education    
   : Awareness-Raising Activities

Classification	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Remarks
<b>Executive Officers</b>	<p>e-learning courses: Confirm and analyze the comprehension test results, and review the contents of e-learning courses.</p> <p>[In AY 2021] Urgent survey on faculty and staff awareness regarding integrity in the use of research funds (June)<sup>3</sup></p>	<p>- Analyze, assess, and manage risks. - Revise the Guidelines for the Use of Competitive Research Funds. - Review the contents of e-learning courses.</p> <p>[Every year] Internal accounting audit results report (July) Have faculty and staff share information about issues based on the internal audit results to raise their awareness.</p>	<p>[Every year] Fraud Prevention Awareness Month (November and December)<sup>4</sup> Continue activities to raise the awareness of all faculty and staff members.</p>	<p>[Every year] Distribute the Handbook on the Use of Research Funds (January) Ensure that faculty and staff understand the accounting procedures, etc., for the appropriate use of research funds.</p> <p>[Every year] Implement e-learning courses, comprehension tests, and awareness surveys (January to March)<sup>11</sup> Ensure that faculty and staff understand the accounting procedures, etc. for the appropriate use of research funds.</p> <p>[Every year] Submit the pledge (January to March)<sup>2</sup></p> <p>[Every year] Internal accounting audit results report for external funds, etc. (March) Have faculty and staff share information about issues based on the internal audit results to raise their awareness.</p>	<p>*1 e-learning courses: If the percentage of correct answers in the comprehension test is less than 80%, the system requires the faculty or staff member to retake the course and the test.</p> <p>*2 Faculty and staff members who do not submit pledges will not be eligible to receive competitive research funds or use budgets.</p> <p>*3 Conduct an urgent survey to explore effective measures to raise faculty and staff awareness. Analyze and assess the survey results, implement risk management for potential risks and issues in the organizational culture of the university, revise the Guidelines for the Use of Competitive Research Funds, and review the contents of e-learning courses.</p> <p>*4 Establish the "Fraud Prevention Awareness Month" to raise awareness of the revolving campaign by the Executive Vice-President for Research Integrity, which entails visits to all faculties and departments, and raise awareness among faculty, staff, and students by utilizing posters, portal sites, etc.</p> <p>*5 At the Fraud Prevention Department Meeting: formulate the Guidelines for the Use of Competitive Research Funds, develop countermeasures against factors that cause the misuse of competitive research funds, and develop measures to instill faculty and staff with the Code of Conduct for the Use of Competitive Research Funds.</p> <p>In the Fraud Prevention Promotion Office: understand and review the implementation status of the above measures taken.</p>
<b>Deans and Directors</b>	<p>[Every year] e-learning course for newly appointed departmental directors (April and May)<sup>6</sup> Acquire the knowledge required of managers and supervisors.</p> <p>e-learning courses: Confirm and analyze the comprehension test results, and review the contents of e-learning courses.</p> <p>[In AY 2021] Urgent survey on faculty and staff awareness regarding integrity in the use of research funds (June)<sup>3</sup></p> <p>[In AY2021] Survey of deans and directors about the 2020 revolving campaign of visits to all faculties/departments and discussion among all deans and directors (June)</p>	<p>- Analyze, assess, and manage risks. - Revise the Guidelines for the Use of Competitive Research Funds. - Review the contents of e-learning courses.</p> <p>- Analyze and assess. - Review the contents of e-learning courses.</p> <p>[Every year] Internal accounting audit results report (July) Have faculty and staff share information about issues based on the internal audit results to raise their awareness.</p>	<p>[In AY2021] Revolving Campaign (November to March)<sup>8</sup> Monitoring and consultation with deans/directors to assess the implementation status of the Guidelines and of measures to prevent the recurrence of fraud, and to identify issues.</p> <p>[Every year] Fraud Prevention Awareness Month (November and December)<sup>4</sup> Continue activities to raise the awareness of all faculty and staff members.</p>	<p>[Every year] Distribute the Handbook on the Use of Research Funds (January) Ensure that faculty and staff understand the accounting procedures, etc., for the appropriate use of research funds.</p> <p>[Every year] Implement e-learning courses, comprehension tests, and awareness surveys (January to March)<sup>11</sup> Ensure that faculty and staff understand the accounting procedures, etc. for the appropriate use of research funds.</p> <p>[Every year] Submit the pledge (January to March)<sup>2</sup></p> <p>Deans and Directors Meeting Raise awareness of the importance of compliance education among deans and directors (January to March)<sup>7</sup> - Announce the commencement of the e-learning courses (January) - Report of each department's course participation status (February, March)</p> <p>[Every year] Internal accounting audit results report for external funds, etc. (March) Have faculty and staff share information about issues based on the internal audit results to raise their awareness.</p>	<p>*6 Provide newly appointed departmental directors with the information necessary to fulfill their responsibility to lead compliance education and attain the knowledge required of managers and supervisors.</p> <p>*7 At the Deans and Directors Meeting: Raise awareness of the importance of compliance education among deans and directors. Announce the commencement of the e-learning course, report each department's participation status, and request deans and directors to ensure that all faculty, staff, and students who must take the course will do so. Request the deans and directors to provide handbooks to newly hired faculty and staff and instruct them to take the necessary e-learning courses and submit the pledge.</p> <p>*8 The Executive Vice-President for Research Integrity implements a "revolving campaign," which entails visits to all faculties and departments to monitor whether or not each department has been appropriately implementing the Guidelines and the measures to prevent the recurrence of fraud, and to exchange opinions with the department's dean or director. The EVP reports any issues identified during the campaign to the Fraud Prevention Promotion Office.</p>
	<p>[Approx. once per month] Fraud Prevention Department Meeting for the Use of Competitive Research Funds<sup>5</sup> Formulate the Guidelines for the Use of Competitive Research Funds, develop countermeasures against factors that cause the misuse of competitive research funds, and develop measures to instill faculty and staff with the Code of Conduct for the Use of Competitive Research Funds.</p> <p>[Approx. once per month] Fraud Prevention Promotion Office Meeting<sup>5</sup> Confirm and review the implementation status of the above measures taken.</p>				
	<p>[At least once per year] Hold explanatory sessions and seminars in each campus administration office, etc.</p>				



Classification	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Remarks
Faculty Members	<p>*5 Fraud Prevention Dept. Mtg. → [Approx. once per month] guidance and information-sharing by the dean/director at the faculty/department's faculty meeting.</p> <p>e-learning courses: Confirm and analyze the comprehension test results, and review the contents of e-learning courses.</p> <p>[In AY 2021] Urgent survey on faculty and staff awareness regarding integrity in the use of research funds (June)<sup>3</sup></p>	<p>- Analyze, assess, and manage risks. - Revise the Guidelines for the Use of Competitive Research Funds. - Review the contents of e-learning courses.</p> <p>[Every year] Internal accounting audit results report (July) Have faculty and staff share information about issues based on the internal audit results to raise their awareness.</p>	<p>[In AY 2021] Revolving Campaign (November to March)<sup>8</sup> Monitoring and consultation with deans/directors to assess the implementation status of the Guidelines and of measures to prevent the recurrence of fraud, and to identify issues.</p> <p>[Every year] Fraud Prevention Awareness Month (November and December)<sup>4</sup> Continue activities to raise the awareness of all faculty and staff members.</p>	<p>Guidance and information-sharing by the dean/director at the faculty/department's faculty meeting, etc.<sup>9</sup> (January to March)</p> <p>[Every year] Distribute the Handbook on the Use of Research Funds (January) Ensure that faculty and staff understand the accounting procedures, etc., for the appropriate use of research funds.</p> <p>[Every year] Implement e-learning courses, comprehension tests, and awareness surveys (January to March)<sup>11</sup> Ensure that faculty and staff understand the accounting procedures, etc. for the appropriate use of research funds.</p> <p>[Every year] Submit the pledge (January to March)<sup>12</sup></p>	<p>*9 Announce the e-learning courses at the department's faculty meeting, etc., and maintain a 100% participation rate.</p> <p>Implement various types of compliance education, establish a system to share information and reports about fraud prevention with all students, faculty, and staff in the department, and report the improvement of the system to the Chief General Controller.</p>
At the time of employment					
Administrative staff members in management positions (directors, etc.)	<p>[Every year] e-learning course for newly appointed departmental directors (April and May)<sup>6</sup> Acquire the knowledge required of managers and supervisors.</p> <p>e-learning courses: Confirm and analyze the comprehension test results, and review the contents of e-learning courses.</p> <p>[In AY 2021] Urgent survey on faculty and staff awareness regarding integrity in the use of research funds (June)<sup>3</sup></p>	<p>- Analyze, assess, and manage risks. - Revise the Guidelines for the Use of Competitive Research Funds. - Review the contents of e-learning courses.</p> <p>[Every year] Internal accounting audit results report (July) Have faculty and staff share information about issues based on the internal audit results to raise their awareness.</p>	<p>[Every year] Fraud Prevention Awareness Month (November and December)<sup>4</sup> Continue activities to raise the awareness of all faculty and staff members.</p>	<p>[Every year] Distribute the Handbook on the Use of Research Funds (January) Ensure that faculty and staff understand the accounting procedures, etc., for the appropriate use of research funds.</p> <p>[Every year] Implement e-learning courses, comprehension tests, and awareness surveys (January to March)<sup>11</sup> Ensure that faculty and staff understand the accounting procedures, etc. for the appropriate use of research funds.</p> <p>[Every year] Submit the pledge (January to March)<sup>12</sup></p> <p>Deans and Directors Meeting Raise awareness of the importance of compliance education among deans and directors (January to March)<sup>7</sup> - Announce the commencement of the e-learning courses (January) - Report of each department's course participation status (February, March)</p>	
At the time of employment (or transfer)					

Classification	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Remarks	
<b>Administrative Staff, Part-Time Staff, Etc.</b> (including part-time student workers involved in the administration and management of research funds)	e-learning courses: Confirm and analyze the comprehension test results, and review the contents of e-learning courses.	- Analyze, assess, and manage risks. - Revise the Guidelines for the Use of Competitive Research Funds. - Review the contents of e-learning courses.		[Every year] <b>Distribute the Handbook on the Use of Research Funds (January)</b> Ensure that faculty and staff understand the accounting procedures, etc., for the appropriate use of research funds.  [Every year] <b>Implement e-learning courses, comprehension tests, and awareness surveys (January to March)<sup>11</sup></b> Ensure that faculty and staff understand the accounting procedures, etc. for the appropriate use of research funds.  [Every year] <b>Submit the pledge (January to March)<sup>12</sup></b>		
	[In AY 2021] Urgent survey on faculty and staff awareness regarding integrity in the use of research funds (June) <sup>5</sup>	*5 Fraud Prevention Dept. Mtg.	[Throughout the year/approx. once per month] Guidance and information sharing by deans/directors at faculty meetings/administrative departmental meetings, etc.			
		[Every year] <b>Internal accounting audit results report (July)</b> Have faculty and staff share information about issues based on the internal audit results to raise their awareness.	[Every year] <b>Seminar on financial accounting (September)</b> Educate staff in charge of accounting about the university's financial accounting systems.	[Every year] <b>Fraud Prevention Awareness Month (November and December)<sup>14</sup></b> Continue activities to raise the awareness of all faculty and staff members.	[Every year] <b>Internal accounting audit results report for external funds, etc. (March)</b> Have faculty and staff share information about issues based on the internal audit results to raise their awareness.	
				*7 Deans and Directors Mtg.	Guidance and information-sharing by the dean/director at the faculty/department's faculty meeting, etc. <sup>13</sup> (January to March)	
		[At least once per year] Hold explanatory sessions and seminars in each campus administration office, etc.				
		[Throughout the year] Review and implement the implementation plan by the Research Promotion Department and relevant departments.				
		[At the time of employment] e-learning courses for part-time faculty and staff (they are required to take the courses within two weeks from their date of employment.) <sup>11</sup> Inform them about employment conditions, attendance management, laws and regulations, and work rules.				
		[At the time of employment] Distribute the Handbook on the Use of Research Funds, and implement e-learning courses and comprehension tests.				
		[At the time of employment] Submit the pledge.				
		[At the time of employment] Distribute the Kyoto University Compliance Guidebook. Provide information about compliance matters at the university, the compliance system, and consultation services to raise awareness of compliance.				
	[At the time of employment] Distribute the Examples of Incidents that were Subject to Disciplinary Measures.					
<b>Students</b>	[Every year] <b>Explain basic rules, fraud cases, and consultation services during orientation, etc. (April)</b> Distribute Kyoto University Campus Life Information brochures to students.		[Every year] <b>Explain basic rules, fraud cases, and consultation services during orientation, etc. (April)</b> Distribute Kyoto University Campus Life Information brochures to students.			
	[Every year] <b>Distribute clear files to raise awareness (April)</b> Provide information to students about prohibited conduct, etc.		[Every year] <b>Distribute clear files to raise awareness (April)</b> Provide information to students about prohibited conduct, etc.	[Every year] <b>Fraud Prevention Awareness Month (November and December)<sup>14</sup></b> Continue activities to raise the awareness of all faculty and staff members.	Provide information through Kyoto University Campus Life News (public relations magazine for students) (January) Provide information to students about prohibited conduct, etc.	
	[Throughout the year] Provide information about basic rules, cases of fraud, and consultation services through the Common Portal (KULASIS) and Bulletin Board for all students.					

1. Clarification of Responsibilities within the University, 2. Improvement of the Workplace Environment for Appropriate Administration and Management, 3. Identification of Fraud Risks and Formulation and Implementation of the Guidelines for the Use of Competitive Research Funds

Measures	Roles of Relevant Departments in the Implementation of the Measures		Duties of Faculty and Staff
	Central Administration	Departments	
[Item 1.1 in the Guidelines] Clarify the scope of responsibility, authority, and roles of each person, and develop an effective fraud prevention system.	<p><b>Research Promotion Department</b></p> <ul style="list-style-type: none"> <li>- Clarify the scope of responsibility and roles of each person, and disseminate the information within and outside the university using the university website, the Handbook on the Use of Research Funds, etc.</li> </ul> <p><b>Fraud Prevention Promotion Office</b></p> <ul style="list-style-type: none"> <li>- Confirm departmental fraud prevention systems, and provide advice and guidance to them if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>- The Departmental Management Officer shall establish a system that enables effective administration and management of daily operations, including appointment of Deputy Departmental Management Officers in the department's divisions or sections as necessary, and inform all faculty, staff, and students in the department about the fraud prevention system.</li> </ul>	<ul style="list-style-type: none"> <li>- Confirm the department's fraud prevention system.</li> </ul>
[Item 2.1 in the Guidelines] Implement compliance education and awareness-raising activities, so that faculty and staff consider the misuse of research funds as an issue that concerns them, and to ensure that they are aware of and understand fraud prevention measures.	<p><b>Fraud Prevention Department/Research Promotion Department</b></p> <ul style="list-style-type: none"> <li>- Inform all faculty, staff, and students about the Code of Conduct using the website, etc.</li> </ul> <p><b>Fraud Prevention Promotion Office/Fraud Prevention Department/Research Promotion Department</b></p> <ul style="list-style-type: none"> <li>- Conduct an awareness survey regarding the use of competitive research funds on a regular basis to confirm the degree of compliance awareness among faculty and staff.</li> <li>- Create contents to conduct compliance education and awareness-raising activities in an easy-to-understand way.</li> <li>- Provide departments with information about fraud prevention, including fraud cases at other universities.</li> <li>- Confirm the contents of departmental compliance education and awareness-raising activities, and visit departments directly to discuss fraud prevention issues with the Departmental Management Officer, etc.</li> </ul> <p><b>Personnel Department</b></p> <ul style="list-style-type: none"> <li>- Provide the information necessary for newly appointed departmental directors to fulfill their responsibility to supervise compliance education as a Departmental Management Officer, and have them take e-learning courses to acquire the necessary knowledge.</li> <li>- Implement e-learning courses for newly hired faculty to raise their compliance awareness.</li> </ul> <p><b>All Departments in the Central Administration</b></p> <ul style="list-style-type: none"> <li>- Implement an e-learning course and comprehension test, financial accounting seminar, etc., to increase among faculty and staff knowledge of accounting rules and compliance awareness.</li> <li>- Implement effective education and awareness-raising activities for faculty and staff who have been identified as being at high risk of committing fraud based on their awareness survey and comprehension test results.</li> </ul>	<ul style="list-style-type: none"> <li>- Disseminate the Code of Conduct to all faculty, staff, and students in the department.</li> <li>- Implement compliance education and awareness-raising activities for faculty and staff using contents provided by the central administration.</li> <li>- Announce the results of internal audits, and explain specific compliance risks to faculty and staff, including which acts may be deemed as fraud and the disadvantages that may actually result from fraud, using information relating to fraud prevention, such as details of fraud cases at other universities.</li> <li>- Ensure that faculty and staff take e-learning courses and comprehension tests. Focus in particular on education and awareness-raising activities for faculty and staff who have been identified as high risk groups (including young researchers and fixed-term faculty) based on their awareness survey and comprehension test results.</li> <li>- Provide information about previous fraud cases to students who will receive travel expenses and salaries to ensure that they are aware of fraud risks, and that disciplinary measures may be imposed if they are involved in fraud.</li> </ul>	<ul style="list-style-type: none"> <li>- Act with integrity and comply with the Code of Conduct.</li> <li>- Raise their compliance awareness by considering fraud risk as an issue that is relevant to them personally, and by considering the action to be taken if a fraud case that occurred previously occurs again, and what made the previous case illegal according to the rules.</li> <li>- Be more cautious about fraud risks by understanding which risks each rule is intended to prevent.</li> <li>- If a fraud risk arises, consult with the accounting supervisor or the Departmental Management Officer, and address the risk as an organizational issue, not a personal issue.</li> <li>- Be aware that severe disciplinary actions will be imposed on those who are involved in a fraud.</li> </ul>
[Item 2.2 in the Guidelines] Clarify and unify the rules for administrative procedures relating to the use of research funds, so that can be easily understood by faculty and staff.	<p><b>Research Promotion Department/Department of Financial Affairs</b></p> <ul style="list-style-type: none"> <li>- Provide faculty and staff with information about the accounting rules and procedures to be followed when using competitive research funds, etc., through the Handbook on the Use of Research Funds, the FAQ, and explanatory sessions.</li> </ul> <p><b>Department of Financial Affairs</b></p> <ul style="list-style-type: none"> <li>- Clarify the interpretation of the accounting rules so that all departments operate in a consistent manner, and regularly check whether there are any discrepancies between the rules and the actual administration from the perspective of effectiveness.</li> <li>- Clarify and unify the new rules for travel expenses that were established to facilitate implementation of the cost-reimbursement system for transportation expenses.</li> </ul> <p><b>Personnel Department</b></p> <ul style="list-style-type: none"> <li>- Clarify and unify the rules for the new procedures to commission work by students that were established due to the change from work for "compensation" to work based on an "employment contract, as a general rule."</li> </ul>	<ul style="list-style-type: none"> <li>- Be sure to notify faculty, staff, and the relevant students of any changes to the accounting rules and procedures. (The specific method of notification must be detailed in the departmental action plan.)</li> <li>- Report any discrepancies between the accounting rules and the actual administrative procedures followed to the central administration.</li> <li>- Implement uniform travel expense procedures and student employment procedures in accordance with the new rules.</li> </ul>	<ul style="list-style-type: none"> <li>- Use budgets in accordance with the rules when using competitive research funds, etc., and confirm any unclear points with the accounting supervisor.</li> <li>- Administrative staff are required to understand the accounting rules, and assist faculty, etc., by responding appropriately to inquiries about the accounting rules and procedures.</li> </ul>
[Item 2.3 in the Guidelines] Clarify the accounting authority, and ensure that there are no discrepancies between the rules and the actual division of responsibilities.	<p><b>Department of Financial Affairs</b></p> <ul style="list-style-type: none"> <li>- Clarify the administrative authority, and regularly check whether there are any discrepancies between the rules and the actual administration from the perspective of effectiveness.</li> <li>- Faculty members may be permitted to place orders under certain conditions to facilitate the smooth and efficient conducting of education and research. Disseminate information about the aforementioned conditions and the responsibilities of faculty members who place orders.</li> <li>- Clarify the authority and responsibilities of persons in charge of acceptance inspection/detailed inspection, and disseminate the information.</li> </ul>	<ul style="list-style-type: none"> <li>- Provide details of the reviewed administrative authority, etc., to faculty and staff.</li> <li>- Inform faculty and staff of the rules regarding order placement by faculty, and the responsibilities of persons in charge of acceptance inspection/detailed inspection in an easy-to-understand way.</li> </ul>	<ul style="list-style-type: none"> <li>- Understand the responsibilities to be fulfilled based on their administrative authority.</li> <li>- Understand that a faculty member who places an order is held accountable for the selection of the supplier, the cost of the order, etc.</li> </ul>
[Items 3.2 and 7 in the Guidelines] Clarify the roles of the central administration and each department, and the matters to which faculty and staff should pay attention, and establish an effective fraud prevention system.	<p><b>Each department of the central administration</b></p> <ul style="list-style-type: none"> <li>- Clarify the roles of each department, formulate the fraud prevention measures to be implemented by each department, and include them in the Annual Implementation Plan.</li> </ul> <p><b>Fraud Prevention Promotion Office</b></p> <ul style="list-style-type: none"> <li>- Create the Annual Implementation Plan in line with the Guidelines, and request each department to create its departmental action plan.</li> <li>- Review the departmental action plans created by each department, and provide advice and guidance if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>- Immediately after the formulation (or revision) of the Guidelines by the Chief Administrative Officer, analyze possible fraud risks in consideration of the situation in the department, create a departmental action plan which details specific measures to be implemented by the department, and report the plan to the Chief General Controller.</li> <li>- Announce the Guidelines, the Annual Implementation Plan, and the departmental action plans to faculty and staff affiliated with the department, and steadily implement them. (The specific method of announcement must be detailed in the aforementioned plans.)</li> <li>- Under the leadership of the Departmental Management Officer and the departmental accounting supervisor (the director of the campus administration office), the persons in charge of the department's administration office and the campus administration office cooperate with each other to create, announce, and implement the departmental action plans.</li> </ul>	<ul style="list-style-type: none"> <li>- Understand and implement the Guidelines, Annual Implementation Plan, and departmental action plan.</li> </ul>

4. Appropriate Administration and Management of Competitive Research Funds

Classification 1: Items to be noted based on the audit and survey results

Classification	Measures	Reference Information		Roles of Relevant Departments in the Implementation of the Measures		Duties of Faculty and Staff
				Central Administration	Departments	
Classification 1: Salary and Compensation	[Item 4. ① in the Guidelines] Utilize e-learning courses to explain the work management system to newly employed part-time staff.	[Internal audit results]: Many respondents said that the procedures are very complicated. [Fraud cases in the past]: Yes	[Internal audit results]: Some issues were pointed out.	<b>Personnel Department</b> - Create and provide to newly employed staff the document titled "For newly-employed part-time faculty and staff members at Kyoto University," which details the university work rules. - Create and announce the e-learning courses for newly-employed part-time faculty and staff members (which explain working conditions, attendance management, legal compliance, etc.).	- Provide the document titled "For newly-employed part-time faculty and staff members at Kyoto University" to newly employed staff at the time of their employment. - Instruct newly employed part-time faculty and staff members to take the e-learning courses (which explain working conditions, attendance management, legal compliance, etc.)	- Newly employed part-time faculty and staff must confirm the document titled "For newly-employed part-time faculty and staff members at Kyoto University," which is provided to them. - Newly employed part-time faculty and staff must take the e-learning courses (which explain working conditions, attendance management, legal compliance, etc.)
	[Item 4. ② in the Guidelines] Check the work attendance of part-time staff and workers employed with compensation in an objective way.			<b>Personnel Department</b> - Implement attendance management using the Attendance Management System. - Follow up on the results of departmental interviews between part-time staff and supervisors. <b>Office of Audit and Integrity</b> - Conduct random checks on the actual work attendance of staff whose attendance is managed using attendance records by interviewing the staff during internal audit.	- Comply with the implementation of attendance management using the Attendance Management System. - Check the attendance management in the department on a regular basis. - Manage the attendance records in the department's administration office, or conduct random checks of the actual work attendance through interviews with the part-time staff and their supervisors. - For part-time lecturers, the sections in charge of educational affairs and personnel must cooperate to ensure the appropriate management of the actual work attendance.	- Cooperate with work attendance checks by the department's administration office, etc., when requested.
	[Item 4. ③ in the Guidelines] Ensure the management of working hours by supervisors.			<b>Personnel Department (Salaries) / Department of Financial Affairs (Compensation)</b> - Regularly instruct departments to ensure appropriate work management of part-time staff and workers employed with compensation.	<b>(Salary)</b> - Explain the details of appropriate attendance management to supervisors through providing e-Learning courses and other trainings at the department and providing the document titled "Appropriate management of working hours for part-time faculty and staff members (For supervisors)." <b>(Compensation)</b> - Strictly confirm the appropriateness of compensation payments to students. - Confirm each student's willingness to engage in the work in writing when explaining the work details, etc., to the student in advance. - Conduct random checks of the actual work attendance of students employed with compensation.	- Supervisors must manage working hours using the Attendance Management System or attendance records on a daily basis. - Explain the work details, etc., to students employed with compensation in advance, and confirm their willingness to engage in the work in writing.

4. Appropriate Administration and Management of Competitive Research Funds

Classification 2: Items to be noted based on the audit results

Classification	Measures	Reference Information		Roles of Relevant Departments in the Implementation of the Measures		Duties of Faculty and Staff
				Central Administration	Departments	
Classification 2: Order placement and acceptance inspections of items, etc.	[Item 2. 2 in the Guidelines] Check the appropriateness of the order details in accordance with the rules for the use of research funds.	[Internal audit results]: Some issues were pointed out [Fraud cases in the past]: Yes	[Internal audit results]: Some issues were pointed out	<b>Office of Audit and Integrity</b> - During the internal audits, confirm that the orders placed were appropriate.	- Understand funding organization's rules for the use of research funds, and provide the information to faculty and staff. - Confirm whether the orders that have been placed are appropriate, and if any questions arise, confirm that the orders have been placed in compliance with the rules for the use of research funds and in accordance with the research plan.	- Understand the rules for the use of research funds, and confirm the necessity of the order in accordance with the research plan before placing the order. - Respond to questions from the department's administration office to confirm the purpose of the order.
	[Item 2. 3 in the Guidelines] Ensure that faculty and staff understand the scope, authority, and responsibility regarding order placement by faculty members.			<b>Department of Financial Affairs / Research Promotion Department</b> - Create and distribute the Manual for Order Placement, Acceptance inspections, and Detailed Inspections and the Handbook on the Use of Research Funds, etc., and implement e-learning courses, etc., to ensure that faculty and staff understand the university's order placement system.	- Provide faculty and staff with the Manual for Order Placement, Acceptance Inspections, and Detailed Inspections and the Handbook on the Use of Research Funds. Implement e-learning courses and ensure that faculty and staff take the required courses. Manage the taking of e-learning courses by newly-employed faculty members. Hold explanatory sessions in the department.	- Clearly understand their own authorities and responsibilities regarding order placement by taking the e-learning courses for newly-employed faculty members and attending explanatory sessions held by the department.
	[Item 2. 3 in the Guidelines] Clarify the authority and responsibility of the persons in charge of acceptance inspections and detailed inspections.			<b>Office of Audit and Integrity</b> - Confirm appropriate implementation of acceptance inspections (particularly at acceptance inspection centers) and detailed inspections in the internal audit.	- Ensure the implementation of acceptance inspections at acceptance inspection sites, etc., by a third-party other than the person who placed the order. - Explain the responsibilities and authorities of the person in charge of acceptance inspections at the time of appointment.	- Ensure that items, etc., are received by the person who placed the order only after a third-party (other than the person who placed the order) has conducted and acceptance inspection.
	[Item 4. ① in the Guidelines] Develop an environment that prevents inappropriate relationships between faculty/staff and suppliers, etc.			<b>Department of Financial Affairs</b> - Ensure that suppliers comply with the university's regulations ("Kyoto University Regulations for Accounting," "Kyoto University Regulations for Contract Administration," "Kyoto University Guidelines for Contract Administration," and "Kyoto University Guidelines for Suspension of Contract Business Transaction"), and have them pledge that they will not be involved in any fraud. - Ensure that suppliers pledge to report to the university immediately if a faculty or staff member asks them to be involved in an inappropriate activity. <b>Office of Audit and Integrity</b> - Conduct internal audits to identify fraud risks, such as the concentration of business transactions with specific suppliers.	- Provide information about the university's system for order placement, acceptance inspections, and detailed inspections to suppliers. - Monitor fraud risks, such as the concentration of business transactions with specific suppliers.	- Include specific specification details when creating specification documents. - Directly request multiple suppliers to submit their quotes for orders requiring competitive quotes. In the case of an order to be placed by an administration office, request the campus administration office, etc., to collect quotes from suppliers. - Confirm that the details of the order are clearly described in the quotes submitted. - As a general rule, do not conduct meetings with suppliers in closed rooms. If having a meeting with a supplier for an unavoidable reason, multiple staff members must participate in the meeting.
	[Item 4. ② in the Guidelines] Promote the planned use of research funds, and the utilization of the carry-over system, etc.			<b>Department of Financial Affairs</b> - Provide notices requesting that departments understand how research funds are used, and promote the early and planned use of research funds. <b>Research Promotion Department</b> - Provide information about the carry-over system for competitive research funds, etc., to all departments to prevent unreasonable efforts to use up the annual budget within the fiscal year.	- Raise the awareness of faculty and staff in the department about the appropriate management and use of research funds, and early and planned use of research funds. - Provide information about the carry-over system for competitive research funds, etc., to faculty and staff in the department to prevent unreasonable efforts to use up the annual budget within the fiscal year.	- Use research funds appropriately, including not purchasing items other than those necessary for their research plan, avoiding the concentration of orders with specific suppliers, and the concentration of orders towards the end of the research funding period. Follow the appropriate procedures to carry over or return research funds, if necessary.
	[Item 4. ③ in the Guidelines] Ensure the appropriate management of assets (including goods redeemable for cash).			<b>Facilities Department</b> - During the internal audit (asset management), conduct random checks of items purchased that are to be appropriately managed as assets (including goods redeemable for cash).	- Conduct periodic inspections to confirm the existence of assets (including goods redeemable for cash).	- Appropriately manage assets purchased (including goods redeemable for cash) by placing asset seals on them.

4. Appropriate Administration and Management of Competitive Research Funds

Classification 3: Items to be noted.

Classification	Measures	Reference Information		Roles of Relevant Departments in the Implementation of the Measures		Duties of Faculty and Staff		
				Central Administration	Departments			
Classification 3: Travel expenses	[Items 2.2, 5.2 in the Guidelines] Ensure that all faculty and staff understand the rules for the reimbursement of transportation expenses.	A system to implement the measures in the column to the left is currently being prepared.	[Fraud cases in the past] Yes	[Internal audit results]: Some issues were pointed out	-	<b>Department of Financial Affairs / Research Promotion Department</b> - Prepare manuals, including the Handbook on the Use of Research Funds, and provide information about the rules for travel expenses at seminars, etc., held at the university on a regular basis.	- Deepen understanding of the rules for travel expenses by using the Handbook on the Use of Research Funds, and proactively participating in seminars held at the university.  - Provide information about the rules for travel expenses by holding explanatory sessions for the department's faculty and staff.	- Deepen understanding of the rules and regulations for the use of research funds by using the Handbook on the Use of Research Funds and participating in explanatory sessions held by the department.  - If it is difficult to determine whether their action violates the rules, they must confirm the matter with the department's consultation service.
	[Item 4. ③ in the Guidelines] Ensure that travel expenses applications are submitted in advance.					<b>Department of Financial Affairs / Research Promotion Department</b> - Provide information about business travel procedures by issuing notices, preparing and distributing the Handbook on the Use of Research Funds, providing e-learning courses, etc.	- Ensure that all business travelers understand that they need to submit a travel expenses application in advance, and the applications submitted will be quickly processed and approved.	- Be sure to submit a travel expenses applications in advance.
	[Item 4. ④ in the Guidelines] Prevent double payments and erroneous payments.					<b>Department of Financial Affairs / Research Promotion Department</b> - Provide information about business trip procedures by issuing notices, preparing and distributing the Handbook on the Use of Research Funds, providing e-learning courses, etc.	- To prevent double payments or overpayments, ensure that business travelers confirm whether or not there have been any changes to their itinerary or to the expenses covered by other organizations before signing the travel expense reimbursement claim form.	- Be sure to inform the administrative staff in charge of any change to their itinerary or to the expenses covered by other organizations.  - Be sure to confirm the details in the travel expenses reimbursement claim form, and sign the form by hand.
	[Item 4. ⑤ in the Guidelines] Ensure the submission of receipts and other evidence of expenses, as well as supporting documents to confirm the business trip.					<b>Office of Audit and Integrity</b> - During the internal audit, conduct a number of interviews with business travelers and confirm details with the organizations visited. Mainly check cases with a high risk, such as those with no receipts or evidence of the expenses submitted, or business trips that did not require the submission of receipts.  <b>Department of Financial Affairs</b> - Monitor the operation of the cost-reimbursement system for transportation expenses. Receive reports from departments on a regular basis, and establish rules, including a guidance policy for those who did not submit receipts, etc.	- Instruct business travelers to provide specific information about their business trip destination and purpose, and to submit receipts for reimbursement of their actual transportation expenses. Choose several business travelers who were not subject to an internal audit and interview them to confirm the details of their business trips.  - Report to the central administration about the operation of the cost reimbursement system for transportation expenses, and provide guidance to those who did not submit receipts, etc., in accordance with the established rules.	- Be sure to provide specific information about their business trip destination and purpose in the travel expenses application, and to submit receipts and other evidence of expenses.

5. Promotion of Information Dissemination and Sharing (Information and Communication)

Measures	Roles of Relevant Departments in the Implementation of the Measures		Duties of Faculty and Staff
	Central Administration	Departments	
[Item 5.1 in the Guidelines] Share the necessary information with relevant faculty and staff	<b>Research Promotion Department</b> - Announce the "Basic Policy," "Code of Conduct," "Guidelines," and "Annual Implementation Plan" on the university website to provide the necessary information within and outside the university and ensure that all faculty and staff are aware of them.  <b>Office of Audit and Integrity</b> - Provide the results of internal audits to university faculty and staff.	- Provide information about the "Basic Policy," "Code of Conduct," "Guidelines," and "Annual Implementation Plan" to the department's faculty and staff.  - Provide information about the results of internal audits to the department's faculty and staff.	- Confirm the information provided by the campus administration office and the department's administration office.
[Item 5.2 in the Guidelines] Provide consultation services to respond to inquiries about the rules for the use of research funds.	<b>Research Promotion Department</b> - Provide information about the consultation services on the university website.  <b>Each department of the central administration</b> - Review and improve the university's systems with reference to issues reported by departments.	- Provide information about the department's consultation services to the department's faculty and staff.  - If any questions arise regarding the use of research funds, or if the department provides consultations to researchers, discuss the issues, share information with the relevant people, organize and analyze the accumulated cases, and share the issues with the central administration, as necessary.	- Consult with the consultation services in advance if there are any questions regarding the use of research funds, etc.

# List of Advisory Offices

(Annex 3)

The following offices provide advice on the use of competitive research funds, including information about the regulations and administrative procedures.

If the relevant contact information is not shown in this list, please visit the office accompanied by Japanese-speaking staff.

## Central Administration, etc.

Category	Office	Contact
Subsidies (personal subsidies)	Research Promotion Division, Research Promotion Department	<a href="mailto:kenkyusuishin850@mail2.adm.kyoto-u.ac.jp">kenkyusuishin850@mail2.adm.kyoto-u.ac.jp</a> 075-753-2579
Subsidies (organizational subsidies)	Research Promotion Division, Research Promotion Department	<a href="mailto:850kensui-senryaku@mail2.adm.kyoto-u.ac.jp">850kensui-senryaku@mail2.adm.kyoto-u.ac.jp</a> 075-753-2081
Industry-academia collaboration (Commissioned Research)	Society-Academia Collaboration Division, Research Promotion Department	<a href="mailto:sanrenka@mail2.adm.kyoto-u.ac.jp">sanrenka@mail2.adm.kyoto-u.ac.jp</a> 075-753-9726
Industry-academia collaboration (Collaborative Research・Academic Consulting)	Society-Academia Collaboration Division, Research Promotion Department	<a href="mailto:sanrenka@mail2.adm.kyoto-u.ac.jp">sanrenka@mail2.adm.kyoto-u.ac.jp</a> 075-753-9183
International affairs (projects related to the JSPS)	Research Promotion Division, Research Promotion Department	<a href="mailto:kenkyusuishin850@mail2.adm.kyoto-u.ac.jp">kenkyusuishin850@mail2.adm.kyoto-u.ac.jp</a> 075-753-2579
Education affairs	Project Promotion Section, General Education Promotion Division, International and General Education Promotion Department	<a href="mailto:ksui-kkikaku-kyom02@mail2.adm.kyoto-u.ac.jp">ksui-kkikaku-kyom02@mail2.adm.kyoto-u.ac.jp</a> 075-753-7499

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

Department name	Fund category	Details	Office	Contact
Graduate School of Letters/Faculty of Letters	General		External Funds Section Accounts Division Administration Office (Letters), Main Campus	A10soumu@mail 2.adm.kyoto- u.ac.jp
Graduate School of Education/Faculty of Education				
Graduate School of Law/Faculty of Law	International Affairs	Application	General and International Affairs Section General Affairs Division Administration Office (Letters), Main Campus	
Graduate School of Economics/Faculty of Economics				
School of Government				
Graduate School of Management				
Institute for Research in Humanities	Acceptance, execution & reporting		External Funds Section Accounts Division Administration Office (Letters), Main Campus	
Institute of Economic Research				
Kyoto University Museum				
Agency for Student Support and Disability Resources				
Institute for the Future of Human Society	Subsidies	General	Research Support Section (Subsidies), Accounts Division Administration Office (Science), Main Campus	
Kyoto University Archives				
Graduate School of Energy Science		General	Research Support Section (External Funds), Accounts Division Administration Office (Science), Main Campus	
Graduate School of Informatics				
Graduate School of Biostudies	International Affairs	Acceptance & accounting	Research Support Section (Subsidies), Accounts Division Administration Office (Science), Main Campus Research Support Section (External Funds), Accounts Division Administration Office (Science), Main Campus	
Graduate School of Global Environmental Studies				
Academic Center for Computing and Media Science				
Center for Educational Program Promotion in Graduate School (Collaborative Graduate Program in Design & Distinguished Doctoral Program of Platform Studies for Activating Society)	Application		General Affairs Section, Planning and Strategy 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  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 Donation Subsidies	Acceptance & reporting	External Fund Section, Accounts Division Administration Office, Yoshida-South Campus	A30gaibushikinukeire@mail2.adm.kyoto-u.ac.jp
	Contracted research Contracted project Collaborative research Subsidies	Implementation	External Fund Section, Accounts Division Administration Office, Yoshida-South Campus	A30gaibushikinkeiri@mail2.adm.kyoto-u.ac.jp
	Donation	Implementation	Accounting Section, Accounts Division Administration Office, Yoshida-South Campus	A30keiri@mail2.adm.kyoto-u.ac.jp
	Organizational subsidy	Acceptance & reporting	Finance Section, Accounts Division Administration Office, Yoshida-South Campus	A30zaimu@mail2.adm.kyoto-u.ac.jp
	Organizational subsidy	Implementation	External Fund 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 (Doctoral Program for World-Leading Innovative & Smart Education“Graduate Program for Medical Innovation ”)	Grants-in-aid in scientific research	Application, implementation & reporting	Grants-in-aid in 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 Acceptance & reporting	Clinical Research Strategy Division Research Promotion Section Kyoto University Hospital	
		Other than above Acceptance & reporting	(Other than medical treatment) General Affairs Division, Research Promotion Section, Graduate School of Medicine/Faculty of Medicine	
			(Medical treatment) Management Division, Management Section Kyoto University Hospital	
	Execution	Execution	Donation and Subsidies Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital	
	Contracted research Contracted project Collaborative research	Acceptance & reporting	External Fund Acceptance Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital	
		Execution	External Fund Executing Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital	
	Companies trial	Acceptance, execution & reporting	Moral Support/Conflicts of Interests Section Clinical Research Strategy Division Administration Office, Kyoto University Hospital	
	Donation	Application (Recommended by Dean of Graduate School of Medicine)	General Affairs Division, Research Promotion Section, Graduate School of Medicine/Faculty of Medicine	
		Application (Recommended by Director of KU Hospital)	Clinical Research Strategy Division Research Promotion Section Kyoto University Hospital	
		Acceptance, execution & reporting	Donation and Subsidies Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital	
	JSPS International Collaboration Projects	Application & reporting	International Affairs Section, Accounts and Research Collaboration Division, Administration Office, Faculty of Medicine Campus and University Hospital	a40kokusai@mail2.adm.kyoto-u.ac.jp

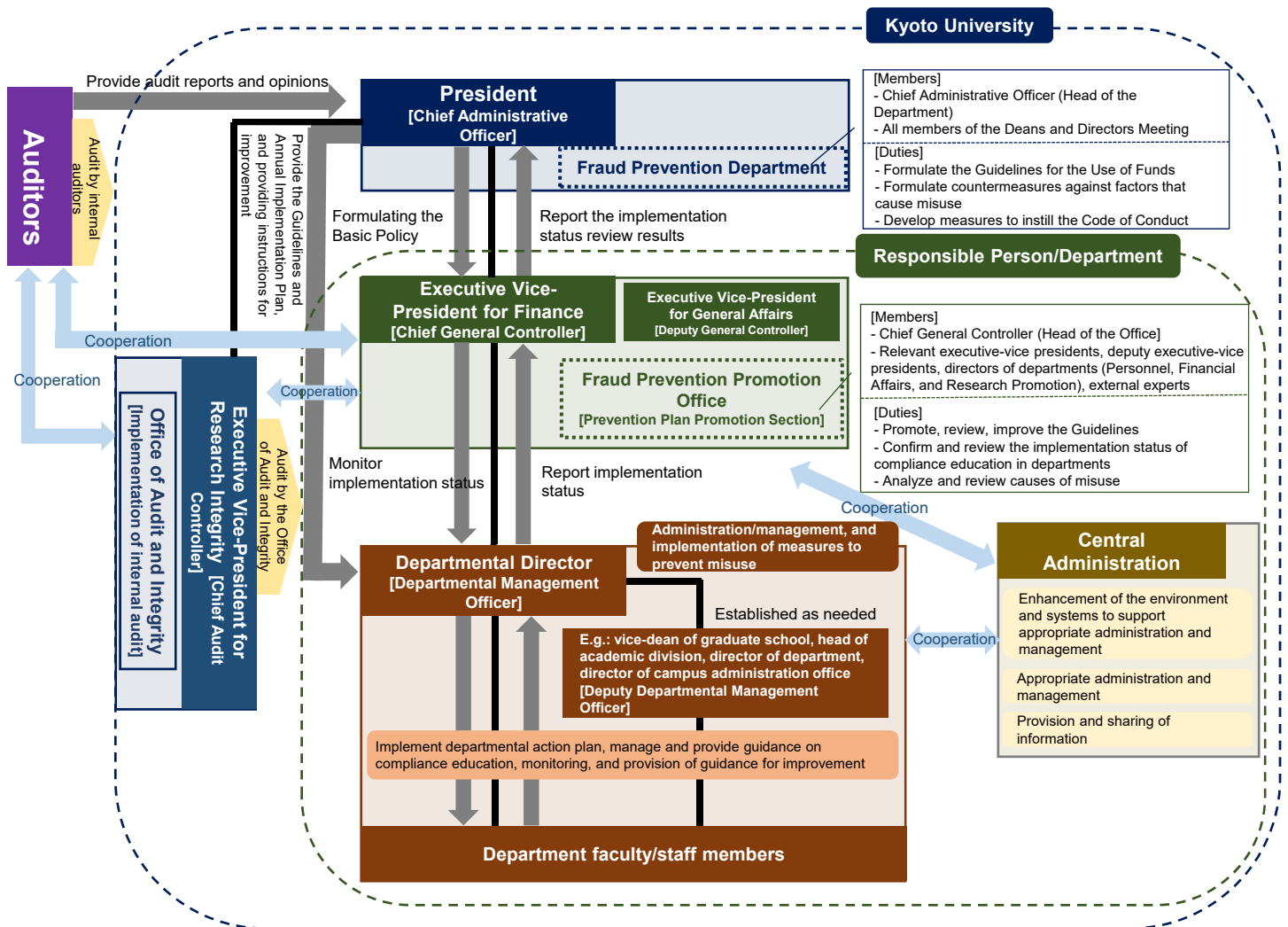
Department name	Fund category	Details	Office	Contact
Institute for Chemical Research Institute of Advanced Energy Research Institute for Sustainable Humanosphere Disaster Prevention Research Institute	Subsidies Contracted projects (JSPS only) Donation	Acceptance	Subsidies Section, Research Collaboration Division, Administration Office, Uji Campus	uji.josei@mail2.ad m.kyoto-u.ac.jp
		Implementation	External Funding Implementation Section, Research Collaboration Division, Administration Office, Uji Campus	uji.extrac@mail2.a dm.kyoto-u.ac.jp
	Contracted research Contracted projects (excluding JSPS) Collaborative research	Acceptance	Industry Academia Cooperation Section, Research Collaboration Division, Administration Office, Uji Campus	uji.extrac@mail2.a dm.kyoto-u.ac.jp
		Implementation	External Funding Implementation Section, Research Collaboration Division, Administration Office, Uji Campus	uji.extrac@mail2.a dm.kyoto-u.ac.jp
Graduate School of Pharmaceutical Sciences/Faculty of Pharmaceutical Sciences Graduate School of Asian and African Area Studies Institute for Life and Medical Sciences Center for Southeast Asian Studies Center for iPS Cell Research and Application Center for African Area Studies	General		Management Section, Accounts Division, Southwest Administration Office	—
	Donation		Operational Grants and Donations Section, Accounts Division, Southwest Administration Office	
	Contracted research, contracted projects & collaborative research	Acceptance	Industry-Academia Collaboration Acceptance Section, Research Collaboration Division, Southwest Administration Office	
		Implementation & reporting	Industry-Academia Collaboration Accounting Section, Research Collaboration Division, Southwest Administration Office	
	Subsidies		Subsidies Section, Research Collaboration Division, Southwest Administration Office	
	Organizational subsidy		Subsidies Section, Research Collaboration Division, Southwest Administration Office	
Institute for Integrated Radiation and Nuclear Science	General		Accounting Section, Institute for Integrated Radiation and Nuclear Science	—
	Subsidies	Application for grants-in- aid in scientific research		
		Application for other subsidy programs		
		Acceptance & reporting		
	Contracted research Contracted project	Implementation & reporting	Contract Management Section, Institute for Integrated Radiation and Nuclear Science	
		Application (competitive fund)	Accounting Section, Institute for Integrated Radiation and Nuclear Science	
		Acceptance		
	Collaborative research Donation	Implementation & reporting	Contract Management Section, Institute for Integrated Radiation and Nuclear Science	
		Acceptance	Accounting Section, Institute for Integrated Radiation and Nuclear Science	
			Implementation & reporting	
Acceptance			Accounting Section, Institute for Integrated Radiation and Nuclear Science	



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 application	Research Promotion Section, Financial Management Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Funding request, implementation & reporting	JSPS and Other Grants Section, Accounts Division, Administration Office, North Campus	a60hojokin@mail2.adm.kyoto-u.ac.jp
	Contracted research Contracted project Collaborative research	Open application	Research Promotion Section, Financial Management Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Acceptance, implementation & reporting	Research Contracts Section, Accounts Division, Administration Office, North Campus	a60sankangaku@mail2.adm.kyoto-u.ac.jp
	Donations (including subsidies)	Open application	Research Promotion Section, Financial Management Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Acceptance & implementation	Endowment and Government Funding Section, Accounts Division, Administration Office, North Campus	a60unnei1@mail2.adm.kyoto-u.ac.jp
	JSPS International Collaboration Projects	Open application	Office of International Affairs, Administration Office, North Campus	a60oia@mail2.adm.kyoto-u.ac.jp
		Acceptance, implementation & reporting	Research Contracts Section, Accounts Division, Administration Office, North Campus	a60sankangaku@mail2.adm.kyoto-u.ac.jp
Graduate School of Agriculture/Faculty of Agriculture Yukawa Institute of Theoretical Physics Field Science Education and Research Center	Subsidies	Open application	Research Promotion Section, Financial Management Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Funding request, implementation & reporting	JSPS and Other Grants Section, Accounts Division, Administration Office, North Campus	a60hojokin@mail2.adm.kyoto-u.ac.jp
	Contracted research Contracted project Collaborative research	Open application	Research Promotion Section, Financial Management Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Acceptance, implementation & reporting	Research Contracts Section, Accounts Division, Administration Office, North Campus	a60sankangaku@mail2.adm.kyoto-u.ac.jp
	Donations (including subsidies)	Open application	Research Promotion Section, Financial Management Division, Administration Office, North Campus	a60kenkyusuishin@mail2.adm.kyoto-u.ac.jp
		Acceptance & implementation	Endowment and Government Funding Section, Accounts Division, Administration Office, North Campus	a60unnei2@mail2.adm.kyoto-u.ac.jp
	JSPS International Collaboration Projects	Open application	Office of International Affairs, Administration Office, North Campus	a60oia@mail2.adm.kyoto-u.ac.jp
		Acceptance, implementation & reporting	Research Contracts 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
Center for the Evolutionary Origins of Human Behavior	General		Research Subsidy Section, Center for the Evolutionary Origins of Human Behavior, Accounts Division, Administration Office, North Campus	420kenkyujosei@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 in scientific research	General	Governmental Research Grant Section, Administration Office (Graduate School of Engineering), Katsura Campus	
	Organizational subsidy	General	Governmental Research Grant 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			
	Donation	Acceptance Application for research subsidy programs	Research and International Affairs Section, Administration Office (Graduate School of Engineering), Katsura Campus	
Implementation		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		Information Management Department, Information Promotion Division Account Division	-
Office of Society-Academia Collaboration for Innovation	General		Society-Academia Collaboration Division, Research Promotion Department	sanrenka@mail2.adm.kyoto-u.ac.jp
Open Innovation Institute	General		Society-Academia Collaboration Division, Research Promotion Department	sanrenka@mail2.adm.kyoto-u.ac.jp
International Strategy Office	General		International Planning Section, International Affairs Division, Planning Department	s_kakenhi740@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	-

## Allocation of Responsibility in the Proper Management of Competitive Funds at KU



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:

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