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UNIVERSITY

# Research Funds Handbook

KYUSHU UNIVERSITY



# Introduction

Since research funds are usually provided thanks to the hard-earned money of taxpayers, those engaged in the use and management of these funds are required to make efforts to use these limited research funds most effectively to achieve maximum results for the expense. They must conduct research activities that honor the public's trust by using research funds properly and effectively.

The misuse of research funds cannot be justified for any reason. Misuse not only threatens the researcher's livelihood, but also results in the university being held strictly responsible for the misconduct, invites public mistrust, and could even shake public confidence in the government's policy of promoting science and technology.

Those engaged in the use and management of research funds must sufficiently understand the nature of the funds and their associated rules, and must learn to use and manage research funds properly in order to prevent misuse due to a lack of understanding.

This handbook describes the rules of research fund use and management for university staff, and attempts to make such rules as easy as possible to understand. The objective is to prevent misuse of research funds resulting from insufficient understanding of accounting procedures.

I hope this handbook will provide you with an accurate understanding of the basic rules governing the proper use of research funds.

Chiharu Kubo  
President of Kyushu University



# Table of Contents

		Page
<b>1</b>	Using Research Funds Properly	3
<b>2</b>	Misuse of Research Funds (Prohibited Actions)	4
<b>3</b>	Punishment for Misuse of Research Funds	5
<b>4</b>	Procedures for Compensation and Wage	7
<b>5</b>	Procedures for Requesting Travel Expenses	8
<b>6</b>	Procedures for Merchandise Purchases	9
	● Contract System of Kyushu University	
	● Delivery Confirmation	
	● Reimbursement	
	● Management of Purchased Merchandise	
<b>7</b>	Usage Rules for Different Kinds of Research Funds	13
<b>8</b>	Effective Use of Research Funds	14
<b>9</b>	What Researchers and Office Workers Should Always Have in Mind	15
<b>10</b>	Authority and Responsibilities of Researchers When Using Research Funds	16
<b>11</b>	Responsibilities of Office Workers	17
<b>12</b>	Whistle-blowing, Investigations and Recognition of Research Fund Misuse	18
<b>13</b>	Consultation Window for Usage Rules and Office Procedures	19
<b>14</b>	Efforts to Prevent Misuse of Research Funds	21
<b>Appendix 1</b>	Basic Policy of Managing and Auditing Public Research Funds at Kyushu University	23
<b>Appendix 2</b>	Kyushu University Preventive Programs for Research Fund Misuse	25
<b>Form 1</b>	Work Engagement Confirmation	27
<b>Form 2</b>	Work Engagement Book	28
<b>Form 3</b>	Business Travel Report	29
<b>Reference</b>	Written Confirmation on Proper Use of Research Funds	30

# 1 Using Research Funds Properly

## Definition and nature of research funds

- ▶ Research funds are the financial resources used to allocate expenses needed to carry out research. Research funds are divided into several types: those granted by the government or private companies for a particular researcher's study, those granted for research commissioned by the government or private companies, donations from private companies, and funds allocated in university budgets.
- ▶ The appropriate rules to follow will depend on the type of research funds used. Those issued by the government or independent administrative institutions especially tend to have their own usage rules, so please exercise caution when using these sorts of funds.
- ▶ The original source of research funds is the taxpayer. Research funds are not the property of individual researchers, but are entrusted to researchers by the public.

## Unauthorized or improper use of research funds

- ▶ The unauthorized or improper use of research funds (hereafter referred to as "misuse of research funds") includes not only cases where researchers spend or steal the funds for personal use, but also the contravening of rules established to govern the proper use of the funds.
- ▶ The use of some types of research funds is limited by various rules, and this sometimes gives the impression that research funds are difficult to use. However, this is not an excuse for the misuse of funds.

## Proper use of research funds

- ▶ Research funds must be used economically and effectively in accordance with their research purpose, while ensuring fairness and transparency.
- ▶ When using research funds, determine which resource fund is being used.
- ▶ Be sure to use the research funds at an appropriate time, according to the research schedule, and avoid intensive use at the end of the fiscal year.
- ▶ Most misuse of research funds arises from a close relationship with suppliers. You are expected to act with moderation and high ethical standards on a daily basis.

# 2 Misuse of Research Funds (Prohibited Actions)

The misuse of research funds is defined as "the use of competitive research funds for an ulterior purpose, whether intentionally or by gross negligence, and/or the use of the funds in violation of the content and conditions attached to the decision to deliver said funds, including payment of false compensation or salary, bogus business trip expenses and money deposited with suppliers for fictitious orders of merchandise."

## Prohibited actions when using research funds

Since the following cases will be seen as misuse of research funds, please exercise special caution.

### ■ False compensation (payment/salary)

This refers to a researcher submitting false documents (for example, attendance sheets) to the University in order to have the University pay compensation (payment/salary), although no work has actually been done. Even in cases where a payment is properly made, any misappropriation where a part or all of the payment is reclaimed by a lab is considered to be misconduct. Such misappropriation of funds is prohibited in the University.

### ■ Bogus business trips and padded travel expenses

This refers to a researcher submitting false documents (such as a Business Travel Report) even though the trip was never made, and filing a claim for travel expenses based on this falsehood. Padded travel expense claims are also considered misconduct if unnecessary travel expenses are claimed, even when such travel actually took place.

### ■ Fictitious orders, tampering with documents and deposited money

This refers to a researcher submitting fictitious documents (such as invoices) asking the University to pay expenses for merchandise purchased, although no such merchandise is ever actually delivered. In addition, having a supplier manage the money received for fictitious orders of merchandise, and tampering with documents in such ways as altering order items or the dates of actual delivery also constitute misconduct.

## Prohibition of personal accounting

Although research funds are solicited, adopted and granted based on an individual researcher's initiative, the funds need to be treated with proper accounting procedures by a recognized research organization. This is because their original source is the taxpayer, and the funds are used for conducting a professional task. If competitive funds or grants-in-aid directly allocated to an individual researcher by an incorporated foundation or others are either of the following, the funds should be handled by the University using proper accounting procedures. In these cases, please make an arrangement with the University for a donation.

- (1) Funds to encourage educational and research activities related to a researcher's professional task.
- (2) Funds needed to conduct research activities in a private capacity using university facilities or equipment.

\*Personal accounting cases have been uncovered at Kyushu University and other universities by audits conducted by the Board of Audit in recent years, and the Board has pointed out that "personal accounting of donations for an individual including academic staff is recognized as improper." This has had a serious influence on the operation of the national university corporation and has shaken the confidence of society, causing a decline in university assessments.

# 3 Punishment for Misuse of Research Funds

When an incident of research fund misuse is discovered, in addition to the individual who misused the funds, the University can also be punished by the funding organization.

## Punishment of individuals

### Punishment by the University

Those guilty of misuse may be subject to disciplinary dismissal, dismissal under instruction, suspension from work, remuneration reduction, or admonition in accordance with Article 44 of the General Regulations for Employment of National University Corporation Kyushu University, or subject to instruction and supervision measures such as reprimands and strong warnings pursuant to Article 45.

### Punishment by the funding organization

For the misuse of competitive funds, there are specific penalties that include the restoration of funds and limitations on future applicant eligibility.

Those subject to limitations on applicant eligibility for misuse and illegal receipt	Limitation period
① A researcher who has committed misuse, and any conspiring researcher (private misappropriation for personal profits)	10 years
② A researcher who has committed misuse, and any conspiring researcher (misuse other than private misappropriation)	1-5 years
③ A researcher who has received competitive funds via falsification or other improper measures, and any conspiring researcher	5 years
④ A researcher who uses funds in violation of a "duty of due care of a prudent manager," although he/she is not directly involved in misuse (*1)	Max. 2 years

(\*1) Violation of a "duty of due care of a prudent manager" refers to cases where a person does not fulfill their responsibility as the person in charge of managing research funds, even if that person is not directly involved in actual misuse.

### Punishment by law

Those guilty of misuse may be subject to legal actions, including criminal or civil action initiated by the University or funding organization, when highly malicious misconduct is revealed.

### Other results

Investigation results, including the names of individuals involved in misuse, their affiliations, details of the misuse and measures taken by the University, will be publicly revealed.

## [Responsibility for compensation]

When researchers and office workers, either intentionally or by gross negligence, inflict a loss on the University, they will assume financial responsibility for the loss.

## Punishment and influence on the University

- ▶ The University may be subject to a reduction in overhead expenses (maximum 15%) or suspension of competitive funds allocation when there is a deficiency in the system.
- ▶ The University may be subject to suspension of contracted projects.
- ▶ The enormous amounts of time and costs incurred by the investigation will be accrued to both the researcher and the University.
- ▶ There will be a collapse of social trust (worsened relations with the government, local municipalities and companies, decline in the number of students, loss of human resources, etc.).

## Examples of Research Fund Misuse

### Examples of misuse involving false compensation (payment/salary)

- ▶ A researcher claimed false expenses under the pretense of paying a student under his/her instruction for data entry work that was actually done by the researcher him/herself. Later, the salary was reclaimed by the researcher's lab.
- ▶ A researcher claimed false expenses by fabricating an attendance sheet of a part-time researcher concerning his/her non-working days. The salary was reclaimed by the researcher's lab later on.
- ▶ A researcher applied for payments for inflated working hours of a part-timer who was engaged in lecture preparations, and used the falsely claimed payments for travel expenses for some graduate students' presentation at an academic conference, and as consumables expenses for lectures.
- ▶ A researcher asked a research student in his/her lab for use of the student's name, and opened a bank account which was used to claim false compensation. He/she saved the money for use as research funds after the completion of a certain research period.

### Examples of misuse involving travel expenses

- ▶ Although a researcher's travel expenses were covered by another organization for a business trip to give a lecture at an academic conference, the researcher claimed expenses for the same business trip to the University and effectively received double travel expense reimbursement.
- ▶ Despite cancelling a business trip, a researcher fraudulently claimed and obtained travel expenses by submitting a false Business Travel Report.
- ▶ Although a researcher purchased a discount air ticket, he/she asked the supplier to write up an estimate and an invoice for the standard price. The researcher then submitted the padded travel expenses to the University, and subsequently received the claimed amount.
- ▶ A researcher submitted and received reimbursement for expenses for standard air fares and accommodation fees instead of declaring that he/she actually used a cheaper package deal.

### Examples of misuse involving merchandise purchase

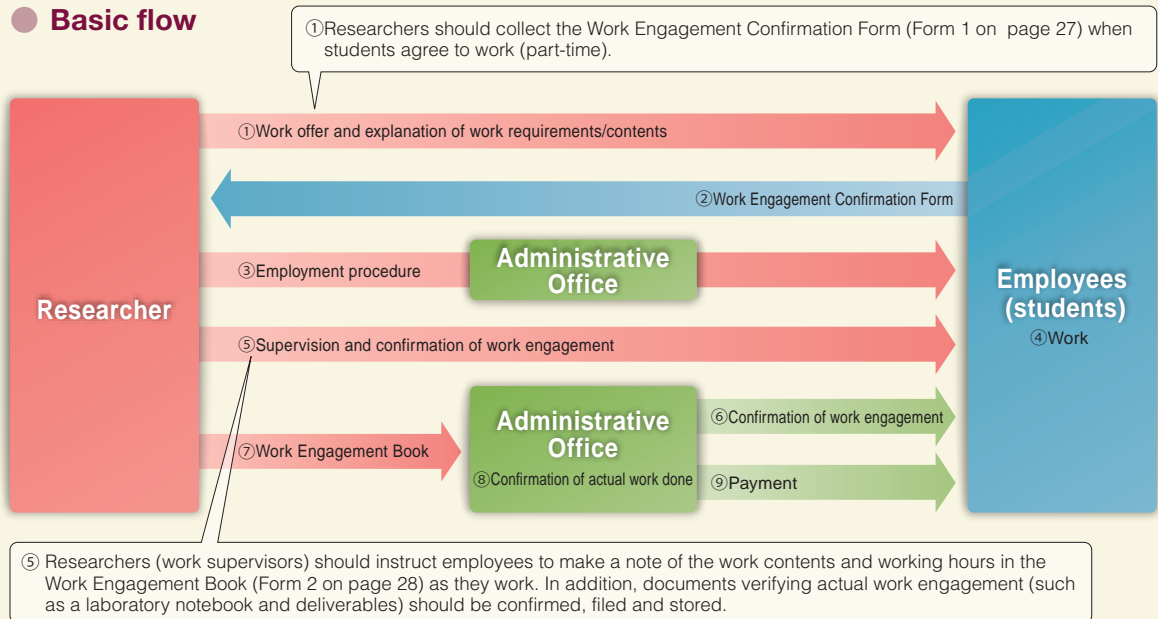
- ▶ A researcher conspired with a supplier to place a fictitious order by pretending to be buying consumables. He/she had the supplier receive acceptance inspection of the merchandise at the Acceptance Inspection Center and then bring the merchandise back. He/she had the University pay for the merchandise even though the charged-for delivery was never completed.
- ▶ Although a researcher actually purchased a PC, he/she had a supplier create false documents (estimate, delivery slip, invoice) for consumables such as toner. The researcher then had the University pay the supplier for the expenses cited in these false documents.
- ▶ A researcher arranged for a supplier to manage money paid for fictitious orders and falsified documents as money deposited, and then later used the money to have reagents and experimental animals delivered the following fiscal year.
- ▶ Due to a budget deficit, a researcher had a supplier date a delivery slip for merchandise delivered in March for the following fiscal year, thus making the payment fall under the following year's budget.

# 4 Procedures for Compensation and Wage

Important points to observe when paying wages to students who are engaged in part-time jobs, such as research assistance:

- ① Explain the required duties, work term and wage, and illegality of misappropriation to the students.
- ② Confirm each student's willingness to work by using the Work Engagement Confirmation Form.
- ③ Verify work actually done by using the Work Engagement Book.

## ● Basic flow



\*Although the Work Engagement Book is normally managed by the Administrative Office, sometimes researchers must manage it out of necessity. In this case, an administrative will have random spot interviews with the concerned employee.

\*When payments are financed through competitive funds, working hours should be used only for the intended purposes of the competitive funds.

## Disbursement of compensation

- ▶ When disbursing compensation, researchers must submit a request for approval of the payments to the relevant Administrative Office in advance and receive confirmation of the work contents and the payment amount. The payment amounts should be decided properly based on the standards stipulated by the University, considering work contents and generally-accepted concepts.
- ▶ As for the work requested by a researcher, the completion of such work should be properly confirmed, and proof of completion should be made by submitting an implementation report or brochures.

## Procedures for payment via a proxy

When it is necessary to disburse compensation or travel expenses to a project cooperator in cash, the University staff can first receive the money intended for the concerned project cooperator, and a staff person can then pass the cash on to the cooperator. However, as this process takes time, consult with the concerned Administrative Office immediately whenever such a necessity arises.

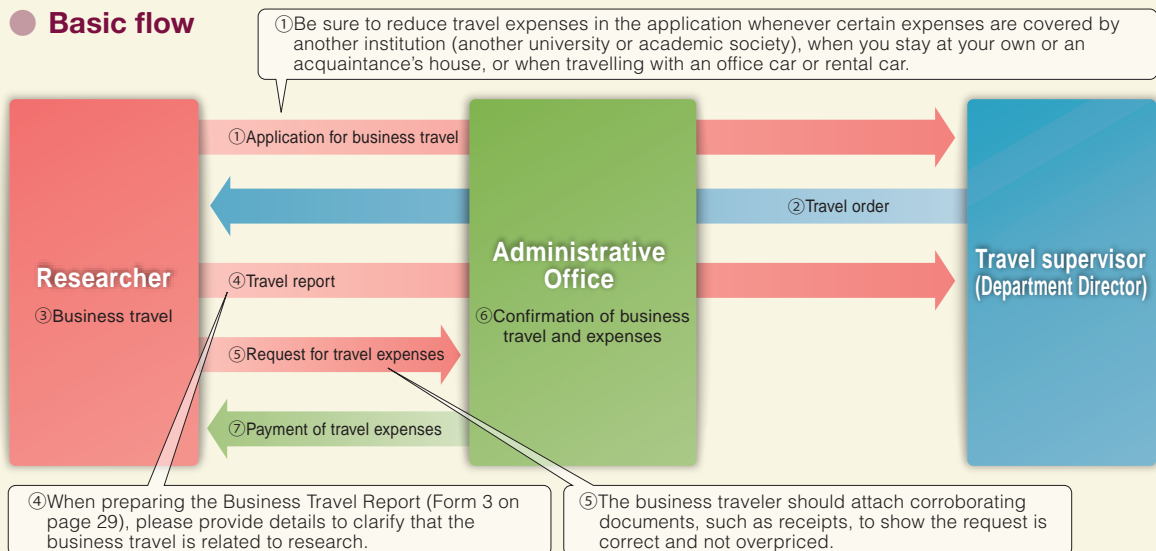


# 5 Procedures for Requesting Travel Expenses

Important points to observe when requesting travel expenses:

- ① Verify the trip (official duty) by using the Business Travel Report.
- ② Verify actual expenses with corroborating documents.
- ③ Confirm when travel expenses are unnecessary.

## Basic flow



\*For travel expense procedures, from application to report, please use the travel expense system (Q-HAT2015). You can make the necessary arrangements for flight tickets, JR tickets, major ferry tickets, accommodations and other package products using this system. When arrangements are made through this system, the University directly pays the supplier, and you will not need reimbursement for these expenses or the attachment of receipts used when claiming them. This not only reduces your temporary personal costs, but also simplifies the whole procedure. Your active use of this system is encouraged.

## Verification documents for public transportation to be attached

Type of travel	Means of transportation	Verification documents
Domestic business travel	Air	A boarding pass stub (or boarding certificate) and a receipt
	Marine vessel	A receipt only when requesting sleeper fees
	Railway train/Bus	None
Overseas business travel	Air	A boarding pass stub (or boarding certificate), an estimate (or invoice) and a receipt
	Marine vessel	A receipt for additional fares (such as a sleeper) (*1)
	Railway train	A receipt for additional fares (such as an express train) (*1)
	Bus	A receipt or something else that confirms the fare was paid

(\*1) Depending on the specifics of the business travel, some other verification documents may be needed.

## Use of frequent flyer mileage points obtained during official business travel

Please refrain from using the mileage points obtained during official travel for your private use (including seat upgrades not permitted under the rules for travel expenses). Make efforts to reduce expenses by using mileage points for future business travel. \*For more about travel expenses and the travel expense system, please refer to the "Handbook for Faculty Members."

# 6 Procedures for Merchandise Purchases

## Contract System of Kyushu University

There are different procedures for contracts depending on the amount of the contract. An office worker will be in charge of these contract procedures. However, a researcher is allowed to place the order as long as it costs less than the amount approved in each department. (Each department sets the amount within the range of less than 1.5 mil. yen per contract.)

### Order and contract procedures

Contracts drawn up at Kyushu University are normally based on open bidding, and the procedures below are followed in accordance with the expected contract amount.

Expected contract amount	Contract procedures
Less than 1.5 mil. yen (*1)	Order submitted by researcher (*1)
1.5 mil. yen or less	Quote comparison from at least 2 suppliers (arbitrarily selected) in principle
More than 1.5 mil. yen and 5 mil. yen or less	Quote comparison by open application (university website)
More than 5 mil. yen	Open bidding by open application (university website)
More than 10 mil. yen	Model Selection Report should be prepared (*2)

(\*1) When the amount of the contract is less than the amount approved in each department. (Each department sets the amount within the range of less than 1.5 mil. yen per contract.)

(\*2) For a contract exceeding the standard amount to which the Agreement on Government Procurement is applied, special contract procedures must be followed, such as a tender notice being posted in an official gazette. In this case, the merchandise to be purchased cannot be identified in the Model Selection Report, and it will be necessary to determine the specifications of required functions and performances.

### Selection of merchandise and determination of specifications

- ▶ If the expected amount of the contract exceeds 10 mil. yen, several people, including staff in charge of the course that will use the merchandise, must examine the standards, specifications and functions of the merchandise to be purchased, as well as similar models from a professional viewpoint in order to properly select the best model. They should then create a Model Selection Report.
- ▶ When selecting a model and determining specifications, it is essential that fairness and objectivity are maintained in order to remain accountable, and to avoid creating the appearance of a collusive relationship with any specific supplier.  
The above principles apply not only to purchases of expensive merchandise, but also to inexpensive merchandise.

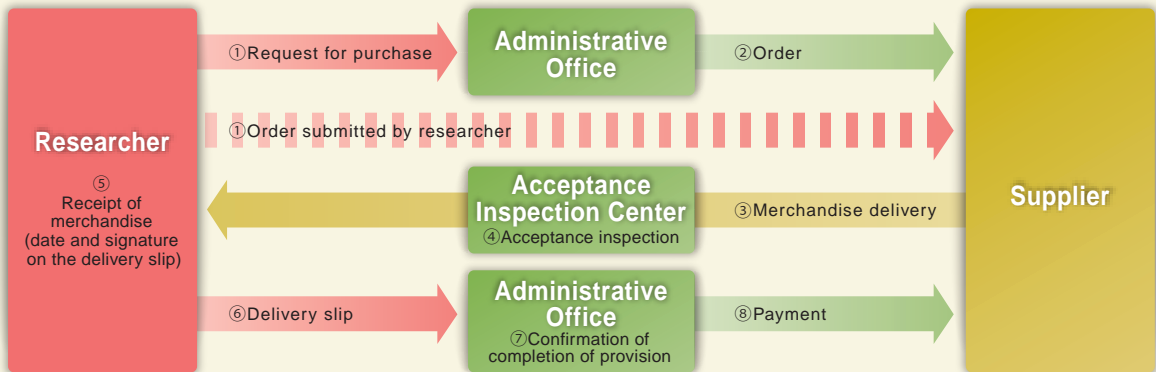
\*Kyushu University collects written pledges from major suppliers stating their intention not to be involved in misconduct, and makes certain that suppliers understand they should inform the Administrative Office in charge if they are asked to conduct improper transactions by any faculty members.

\*For details regarding procedures needed for merchandise purchases, please refer to the "Handbook for Faculty Members."

Important points to observe with contracts for purchases of merchandise:

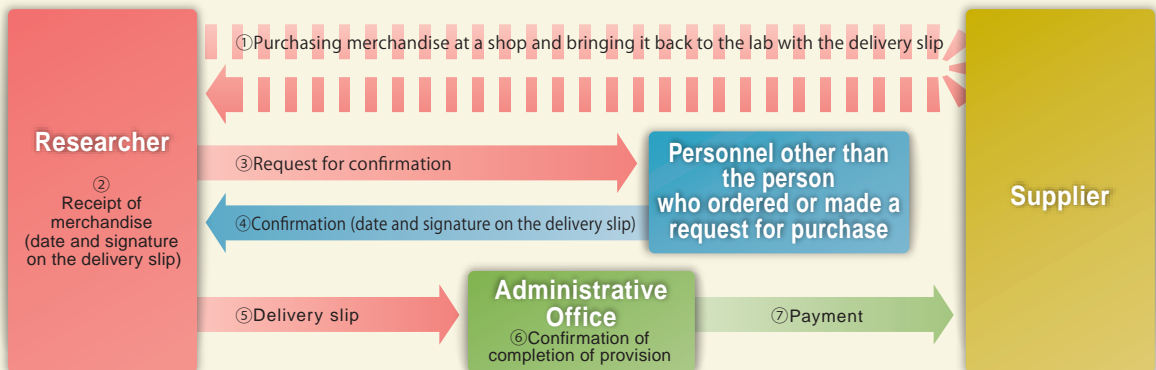
- ① Contracts should secure fairness, transparency, competition and economic efficiency.
- ② Appropriate acceptance inspection (visual confirmation) must be conducted by the Acceptance Inspection Center or a third person.
- ③ Confirmation of the completion of proper provision must be conducted by office workers.

### ● Basic flow

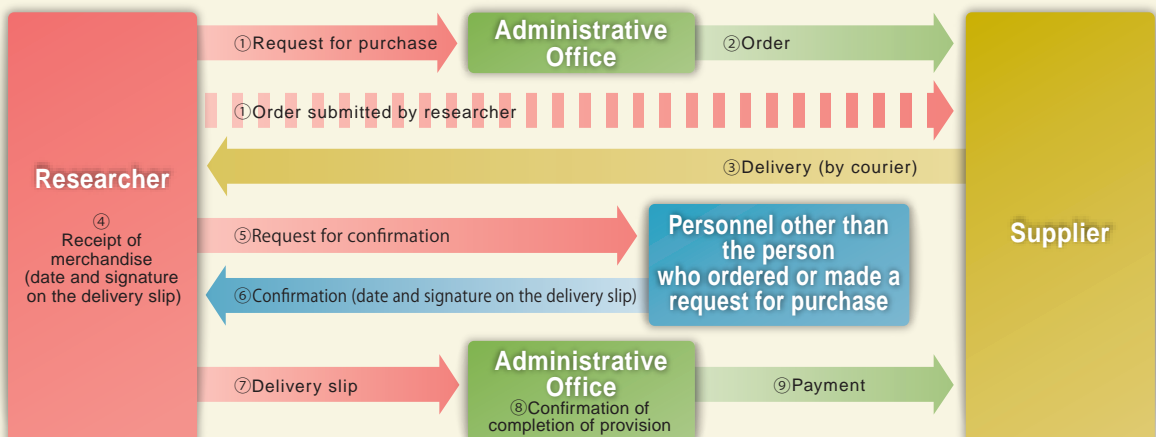


### ● When acceptance inspection at the Acceptance Inspection Center is not required

[When the consumables cost less than 0.1 mil. yen and are brought back to a lab after being purchased at a shop]



[When the merchandise costs less than 1.5 mil. yen and is delivered to a lab directly by a parcel delivery service]



## Delivery Confirmation

Kyushu University has established an Acceptance Inspection Center at each campus to conduct reliable delivery inspections.

### Location of Acceptance Inspection Center

Campus Name	Location	Telephone	Open Hours (weekday)
Ito Campus	Common Facility 3	092-802-2418	9:00–18:00
Hospital Campus	Hospital Garage	092-642-6214	9:00–18:00
Chikushi Campus	1 <sup>st</sup> Floor, Administration Office	092-583-7906	9:00–18:00
Ohashi Campus	2 <sup>nd</sup> Floor, Administration Office	092-553-4470	9:00–18:00

### Acceptance inspection by the Acceptance Inspection Center

The Acceptance Inspection Center conducts inspections (confirmation of actual delivery = visual confirmation) of “deliveries for merchandise purchase contracts” and “deliverables of specific service contracts” which are delivered to each campus where the Center is located.

Ordered merchandise is generally delivered to a lab after being inspected at the Center. For large items that need to be installed in a lab, staff from the Center will go to the lab for inspection. Please contact the Center in advance.

### Items that cannot be inspected by the Acceptance Inspection Center

For contracts that cannot be easily inspected at the Center, the delivery is confirmed by a person assigned to do so in accordance with the contents of the contract as an exception.

① Merchandise that costs less than 0.1 mil. yen and which is purchased at a shop	A university staff member (including a researcher) other than the person who ordered or requested the purchase shall conduct acceptance inspection. (*1)
② Merchandise that costs less than 1.5 mil. yen and which is delivered via a parcel delivery service	
③ Merchandise that is delivered outside the Center's business hours and needs to be used or consumed immediately	
④ Merchandise delivered to places other than the area of the Center	Inspection staff (accounting or supplies section staff) designated at each department shall conduct acceptance inspection.
⑤ Service contracts, except for specific cases (such as printed materials)	
⑥ Books and magazines for University Libraries	
⑦ Unit-price contracts for newspapers, gasoline, kerosene, PPC paper and the like	
⑧ License contract for a right to use, without media such as shareware	
⑨ Contract for pharmaceuticals for clinical use, medical materials, isotopes	

(\*1) If the delivered goods can only be confirmed by a person from the same laboratory or group as the person who ordered, the Administrative Office in charge shall randomly select such orders for spot reconfirmations at a later date.

### Receipt of ordered goods

The person who ordered or requested purchase should sign (seal) and date the delivery slip after confirming the delivered goods agree with the order. When this person is absent, he/she can ask a substitute to act instead, indicating the order details.

### Confirmation of completion of provision (inspection)

Inspection staff from each department should conduct designated inspections after confirming the seal (signature) and receipt seal of the person who placed the order, and should confirm the completion of the provision (inspection) for the concerned contract.

As confirmation of completion of provision (inspection) must be completed within 10 days of delivery, confirm the delivered merchandise promptly and submit delivery slips and purchase request forms to the Administrative Office in charge.



## Reimbursement

When needed for urgent research completion, a researcher can pay for the following expenses on behalf of the University and later claim reimbursement from the University.

### Merchandise applicable for reimbursement

- Highway tolls, gasoline, auto repairs during a business trip, parking
- Postage, parcel delivery service fees, ticket books of public transportation and highway tolls
- Fees for workshops and training sessions and associated textbooks
- Participation fee, admission fee or annual fee for academic conferences and international conferences, expenses related to paper submissions, proofreading, translation and separate printing
- Document incineration fees, fees related to public offices, expenses for books and magazines and literature-copying costs during a business trip
- Consumables purchased on the Internet and contract fees for suppliers who can accept only cash or a credit card, such as for software version upgrades
- Other previously approved expenses

\*Requests for reimbursement should be made promptly. When you request reimbursement from the University, please submit documents showing you actually made the payment (e.g. receipt, credit card statement, etc.). Also, when you purchase consumable merchandise via a third-party payment, the merchandise needs to be inspected in the same way as that ordered directly by the University, and a delivery slip and receipt must be submitted.

## Management of Purchased Merchandise

The administrative work for merchandise management is governed by the President, and the authority is commissioned to each Department Director. **When disposing of merchandise, or transferring it to other organizations, you must apply for and obtain approval from the Director.** In addition, for merchandise donated or transferred from other organizations, you also must apply for and obtain approval from the Director before accepting it.

Merchandise managed by the University is categorized as follows. For the ① equipment and ② less-costly equipment, it is necessary to provide an item number and an indicating sticker.

① Equipment (tangible fixed asset)	Merchandise that costs 0.5 mil. yen or more and has a lifetime duration of more than one year
② Less-costly equipment	Merchandise that costs between 0.1 mil. yen and 0.5 mil. yen and has a lifetime duration of more than one year
③ Consumables	Other than the above

### Management of merchandise that can be easily sold for cash

For computers, tablets, digital cameras, video cameras, TVs and recording devices, the same management as that used for less-costly equipment is required, even if they cost less than 0.1 mil. yen, as they can easily be exchanged for cash.

\*For tangible fixed asset equipment, an inspection to check the actual merchandise must be conducted. Also, checks on actual merchandise are carried out whenever deemed necessary to see how it is used. It is therefore always necessary to confirm their locations and to manage them properly.

\*When managing merchandise, keep in mind that if you lose or damage the goods through intention or serious negligence, and cause damage to the University, you must assume the responsibility of compensation for that damage.

# 7 Usage Rules for Different Kinds of Research Funds

Research funds are categorized into three main types; open-type research funds from the government or independent administrative institutions (hereafter referred to as “competitive funds”), research funds from incorporated foundations or private companies, and Management Expense Grants. The rules that need to be observed will differ according to the type of research funds used.

## Types of research funds and rules

Type of research funds		Rules to be observed
Competitive funds	Subsidy/grant (e.g. Grants-in-Aid for Scientific Research)	① Act on Regulation of Execution of Budget Pertaining to Subsidies, etc., requirements for issuing and treating grants in the subsidy system, other conditions covering aids and grants ② On-campus rules, such as Accounting Regulations of Kyushu University
	Research funds in trust	① Written contracts and rules for the use of research funds for different systems ② On-campus rules, such as Accounting Regulations of Kyushu University
Research funds from incorporated foundations or private companies	Research funds in trust, cooperative research funds	① Written contracts and others ② On-campus rules, such as Accounting Regulations of Kyushu University
	Donated funds (including grants)	① Donation purpose ② On-campus rules, such as Accounting Regulations of Kyushu University
Management Expense Grants		① On-campus rules, such as Accounting Regulations of Kyushu University

## Expenses not covered by competitive funds (direct expenses)

With competitive funds (direct expenses), there are some expenses that cannot be covered, depending on the system. Please reconfirm the details of the system when using these funds.

### ■ Prohibition against use for unintended purposes

Only expenses incurred directly for the accomplishment of research tasks are covered by competitive funds. The funds cannot be used for any other purposes.

### ■ Limited use of funds

There are certain limitations on the use of competitive funds, depending on the types of funds. For example, they cannot be used for standard items used by the research organization or for non-essential groceries such as alcohol.

### ■ Limitations on period of use

The expenses covered by competitive funds are generally those whose proceedings have commenced after the date dictated by the rules, such as the date when an unofficial decision of grant is made, or when the funded research was contracted. Their use is limited to research conducted within the current fiscal year. Orders placed before the date of the unofficial decision are not covered. Also, even if the orders are made within March at the end of the fiscal year, the funds cannot be applied to merchandise delivered in April. Similarly, when merchandise delivered within March is intended for use in April, it may not be covered. However, this does not apply in cases where funds are approved for use over multiple years or to carry-overs.

### ■ General prohibition of mixed (combined) use with other expenses

Combining Grants-in-Aid for Scientific Research and “other expenses” whose purpose of use are designated and using them for a project supported by the Grants-in Aid for Scientific Research is generally prohibited, as it violates the limitations of use of other expenses. However, an exception may be made when you clarify the categories of use and allocate expenses for each purpose. (Refer to page 14.)

# 8

# Effective Use of Research Funds

Be sure to use research funds effectively by keeping the following points in mind.

- ① The University can provide advances on research funds, which will enable researchers to use funds even before they are actually provided.
- ② Some funds are approved for use in combination with multiple fund sources.
- ③ Advance use for the current fiscal year and carrying over to the next fiscal year are allowed for some research funds.
- ④ If some of the granted research funds remain unused, you can return the balance to the funding organization.

## Advance payment system of research funds

- ▶ For external funds such as grants and funds in trust, the University provides fund advances and allocates them to researchers until the money is actually provided by funding organizations. In this way researchers can take advantage of the funds even before they receive the payment.

## Combined use of research funds

- ▶ Some competitive funds, including the Grants-in-Aid for Scientific Research, can be used for an intended project by adding other expenses (except expenses with limitations on use) to the direct expenses, and for merchandise purchases and travel expenses, by clarifying use categorization with other expenses.
- ▶ In addition, competitive funds governed by the Ministry of Education, Culture, Sports, Science and Technology can be used as combined research funds of multiple systems to purchase equipment for common use. (When purchasing equipment for common use, the procedures that determine the ratio of burden must be settled in advance.)

## Carrying over of research funds to the following year

- ▶ Grants-in-Aid for Scientific Research can be carried over for use in the following fiscal year by following a simple procedure. This is done when research cannot be completed in the planned fiscal year due to unavoidable causes that could not be foreseen at the time the grants were received. In addition, by utilizing adjustment funds, funds can be advanced to the current fiscal year or carried over to the following fiscal year if certain requirements are met.
- ▶ For funded research categories, research funds can be used for research progress regardless of the fiscal year by methods such as advancing, carrying over to the next fiscal year without advance procedures, and merchandise purchases on a multi-year basis. (Some research funds other than the Grants-in-Aid for Scientific Research can be used on a multi-year basis.)

## Return of unused research funds

- ▶ If some of the granted research funds remain unused, you can return the balance to the funding organization. Grants-in-Aid for Scientific Research clearly states that the return of unused funds will not bring any disadvantage to future evaluations of fund applications.

**When using research funds, confirm usage rules and make a reasonable schedule in order to use them effectively.**

# 9

# What Researchers and Office Workers Should Always Have in Mind

Codes of ethical behavior are specified in the Kyushu University Research Charter and the Kyushu University Ethics Rules. Furthermore, you should always remain aware of **the Behavioral Criteria for Researchers at Kyushu University**. Behavior Criteria should be observed not only by researchers, but by anyone involved in the use and management of research funds.

## Behavioral Criteria for Researchers at Kyushu University (excerpt)

### 1. Basic Principle

All who are engaged in research at Kyushu University, including faculty members and students, must remain aware that they are members of Kyushu University, which is a hub for research, creation and the evolution of greater knowledge, in accordance with the Kyushu University Research Charter, and must do their utmost to conduct their research activities in a manner that reflects society's trust and expectations, following conscience and common sense.

### 2. Basic Responsibilities and Attitudes of a Researcher

- (1) A researcher takes pride as a researcher and remains aware of the mission.
- (2) A researcher is never engaged in illegal behavior such as forgery, manipulation or plagiarism, **nor in the misuse of research funds or tacit approval of misuse, and is of course never complicit in misuse.**
- (3) A researcher observes all laws and related regulations when conducting research activities and using research funds.

### 3. (omitted)

## Kyushu University Research Charter (excerpt)

### Article 3 (The Idea of Research and Its Ethical Character)

- (1) to (3) (omitted)
- (4) While paying constant attention to the possible influences of science on the natural environment and the survival of human beings, Kyushu University shall endeavour, according to its conscience and good sense, to promote research activities that respect human life and human dignity.

## Ethics Rules of National University Corporation Kyushu University (excerpt)

### National University Corporation Kyushu University Ethical Behavior Standards

The officers (except part-time officers) and employees (hereinafter Employees) of National University Corporation Kyushu University (hereinafter the University) shall take pride in themselves as Employees of the University, be conscious of their mission, and act in accordance with the items below as standards to adhere to in order to ethically perform their duties.

- (1) Employees shall not engage in unfair or discriminatory treatment, such as handling information that is available during the course of their duties for private benefit, and shall always execute their duties fairly.
- (2) Employees shall always make a proper distinction between their public and private lives, and shall not utilize their positions for their own private interests or of those of an organization to which they belong.
- (3) In exercising the authority granted by laws and regulations and various rules of Kyushu University, Employees shall not act in any way to bring about suspicion or distrust, such as receiving gifts from a person over whom the Employees exercise authority.
- (4) Employees shall endeavor to promote the public interest and exert their utmost efforts in performance of their duties.
- (5) Employees shall conduct themselves with the knowledge that their actions may affect the University's reputation, even outside work hours.



# 10 Authority and Responsibilities of Researchers When Using Research Funds

A researcher becomes a “**budget manager**” by obtaining a budget allocation, and is committed to administrative procedures regarding the management and execution of the budget, as well as to determining the purpose of use.

The researcher is obligated to handle administrative work in finance and accounting with “**duty of due care of a prudent manager**” to manage the allocated budget.

## Decision of purpose of use for budget

- **Authority** The researcher can decide the purpose of use for the allocated budget.
- **Responsibility** The researcher must make a sincere effort to properly and efficiently execute the budget, and must consider the size of the budget and execution status when determining a purpose of use.  
The researcher is accountable for determining necessity, efficiency and validity when carrying out research that is financed by the budget.

## Orders

- **Authority** A researcher is allowed to place the order as long as it costs less than the amount approved in each department. (Each department sets the amount within the range of less than 1.5 mil. yen per contract.)
- **Responsibility** The researcher is accountable for verifying necessity and fairness in the selection of merchandise for purchase, the selection of supplier and price.

## ■ Important points to observe with researcher’s orders

### [Items to be confirmed before placing an order]

① Identification of the fund source	Identify the source of funds for each purchase in advance, and secure the budget for them.
② Confirmation of the rules for the fund source	Confirm the rules in advance, as some items are not covered by some fund sources.
③ Market price survey	Make certain that the contracted price is reasonable and appropriate by collecting quotations from more than one supplier.
④ Confirmation of the possible range of order	When it is estimated that the contracted sum will be more than the approved amount, submit a purchase request to the Administrative Office in charge.
⑤ Confirmation of delivery date	Confirm that delivery will be completed by the deadline.
⑥ Selection of suppliers	Select suppliers who offer the University the most advantageous terms and price.

### [Prohibited actions]

① Intentional split ordering	It is prohibited to place separate orders for identical goods that are ordered and delivered during the same period, without any good reason.
② Intensive orders without a rational reason	It is prohibited to place intensive orders to specific suppliers without a sound reason.
③ Unneeded contact with suppliers	Keep contact with suppliers to the minimum necessary, and avoid unneeded or social contact. (*1)
④ Wining and dining with suppliers	It is prohibited to accept money, goods or engage in wining and dining with suppliers.
⑤ Unfair treatment of suppliers	Do not treat certain suppliers differently from others.

(\*1) Be careful not to form excessively close relationships with suppliers. Try to meet with them in open spaces, for example.

# 11 Responsibilities of Office Workers

Office workers must remember that they are experts in the handling of research funds, be resolute in handling them properly and efficiently at all times, and confirm all reasons for spending the funds. For office workers to confirm the above, the cooperation of researchers is essential. The understanding and cooperation of researchers and office workers is needed to carry out these duties efficiently.

The verification of reasons for using research funds is vital to ensuring their proper use, and office workers are required to have a thorough understanding of the following points to verify such facts.

## When paying compensation and wage

### ■ Confirm employees' actual work engagement by checking their Work Engagement Book and by interviewing them.

- Regarding research assistance work by students and others, properly confirm the actual work engagement by managing the Work Engagement Book at the Administrative Office to prevent work management from being conducted only by the laboratory.
- When researchers manage the Work Engagement Book, the Administrative Office must extract random samples and conduct interviews with the employees. (Refer to page 7.)

## When requesting travel expenses

### ■ Verify business travel (task) with the Business Travel Report

### ■ Confirm expenses by use of corroborating documents

- Confirm the actual business travel by use of a notification of conference or brochures from an academic conference.
- When travel expenses are provided by external organization, check with them whenever necessary in order to confirm that a researcher has not requested double expenses.

## When purchasing merchandise

### ■ Secure inspection of the delivered goods by the personnel in charge of acceptance inspection

- When checking only by documents, confirm their consistency with the rules and research contents in addition to a formal cross-check of the documents. If documents alone are inconclusive, referral or confirmation of actual deliveries should be completed.
- If the delivered merchandise can only be inspected by a person from the same laboratory or group as the person who ordered, the Administrative Office in charge must randomly select such orders for spot reconfirmations at a later date. (Refer to page 11.)
- For the acceptance inspection of service contracts, confirm the actual completion of the service contract by confirming tangible deliverables or actual sites.

## Regarding budget execution status

### ■ Confirm the status of budget execution on a timely basis, and take remedial measures when necessary.

### ■ Monitor to watch for unusual orders to prevent collusive relationships between researchers and suppliers.

# 12 Whistle-blowing, Investigations and Recognition of Research Fund Misuse

## Reporting Research Fund Misuse

The following accepts reports on the misuse of research funds.

Kyushu University Legal affairs and Compliance division

Address: 744 Motooka, Nishi-ku, Fukuoka 819-0395

Tel: 092-802-6648 Email: [tuho@jimukyushu-u.ac.jp](mailto:tuho@jimukyushu-u.ac.jp)

### Important points to observe when reporting

- 1 The informant's name should be included. The informant shall not be treated unfairly due to the report unless it is decided that the whistle-blowing is based on malicious intent.
- 2 Present reasons or factual evidence to back up the report.
- 3 The informant should cooperate with the investigation on misuse in good faith.
- 4 If a report is recognized as a malicious fabrication, the name of the informant will generally be revealed.
- 5 If the whistle-blowing report is revealed to contain a high degree of untruths based on malicious intent, legal action such as criminal charges or civil suits may be pursued.

### Investigations and recognition of misuse

- ▶ If a case suggesting misuse of research funds arises, the following measures will be taken in accordance with the Rules on the Investigation on Misuse of Competitive Funds at Kyushu University: a determination of the need for investigation will be made, an investigative committee will be established, and the existence of misuse will be recognized.
- ▶ If misuse is recognized as a result of the investigation, the names and affiliations of those involved in the misuse, details of the misuse, and measures taken by the University until the disclosure will be publicly revealed.
- ▶ If the level of malicious intent is considerable, such as a private misappropriation, legal action may be taken, and may include criminal charges or civil suits.

## Oversight System for Research Fund Use

To ensure the proper use of research funds, the Administrative Office in charge verifies reasons for using research funds and to check consistency with research contents. In addition, the Audit Office established under the direct control of the President conducts regular audits on the use of research funds every fiscal year as part of the internal audit program on tasks and accounting.

### Internal audit by the Audit Office

- ▶ By conducting spot audits, confirmation is made as to whether research funds are properly used in accordance with University rules and the usage rules of the funding organization. In addition, the office verifies whether a sufficient management system for the research funds has been established.
- ▶ For auditing, a risk-based approach that determines focal points by considering risk factors and social trends has been introduced. More effective auditing is carried out by conducting not only checks on documents, but also hearings with researchers and part-timers, cross-checks of sales books issued by suppliers, visual confirmation of received goods and more.

# 13 Consultation Window for Usage Rules and Office Procedures

The Consultation Window has been established to assist with research fund applications and usage rules. To prevent unintentional misuse, use the following window when you need prior confirmation.

## University-wide consultation windows

Contents of consultation		Consultation window	Tel No.	
Matters concerning application procedures, and usage rules	General matters	General Affairs and Planning Section, Research Planning Division, Research and Industrial Collaboration Promotion Department	90	2320
	Matters concerning grants-in aid	Research Fund Support Section, Research Promotion Division, Research and Industrial Collaboration Promotion Department	90	2327
	Matters concerning contracts in trust	Funded Research Contract Section, Industrial Collaboration Promotion Division, Research and Industrial Collaboration Promotion Department	092-832-2140	
Matters concerning accounting procedures		Finance and Planning Section, Finance and Planning Division, Finance Department	90	2337

\*Contract the department in charge about the competitive funds whose jurisdiction does not belong to "Research and Industrial Collaboration Promotion Department"

## Consultation windows of departments

[◇]: Consultation window for matters concerning application procedures

[☆]: Consultation window for matters concerning accounting procedures

Name of department or project	Inquiry counter	Phone number	
School of Letters, School of Education, Graduate School of Humanities, Graduate School of Human-Environment Studies, Faculty of Humanities, Faculty of Human-Environment Studies, Research Centre for Tertiary Education and Qualifications	[◇] Academic Cooperation Section, General Affairs Division, Administrative Office (Humanities, Social and Cultural Studies, Human-Environment Studies, Law, Economics, and Languages and Cultures Humanities, Human-Environment Studies, Law and Economics)	90	6321
	[☆] Accounting Section 1, Financial Affairs Division, Administrative Office (Humanities, Social and Cultural Studies, Human-Environment Studies, Law, Economics, and Languages and Cultures Humanities, Human-Environment Studies, Law and Economics)		6332
School of Law, School of Economics, Graduate School of Law, Law School (Professional Graduate School), Graduate School of Economics, Faculty of Law, Faculty of Economics, Graduate School of Integrated Sciences for Global Society, Faculty of Social and Cultural Studies, Faculty of Languages and Cultures, Advanced Asian Archaeological Research Center, Research Center for Coastal Seafood	[◇] Academic Cooperation Section, General Affairs Division, Administrative Office (Humanities, Social and Cultural Studies, Human-Environment Studies, Law, Economics, and Languages and Cultures Humanities, Human-Environment Studies, Law and Economics)	90	6321
	[☆] Accounting Section 2, Financial Affairs Division, Administrative Office (Humanities, Social and Cultural Studies, Human-Environment Studies, Law, Economics, and Languages and Cultures Humanities, Human-Environment Studies, Law and Economics)		6335
School of Sciences, Graduate School of Sciences, Graduate School of Mathematics, Graduate School of Systems Life Sciences, Faculty of Sciences, Faculty of Mathematics, Institute of Mathematics for Industry, Radioisotope Center, The Kyushu University Museum, International Center for Space Weather Science and Education, Low Temperature Center, Center for Accelerator and Beam Applied Science, Center for Asian Conservation Ecology, Research Center for Advanced Particle Physics, Research Center for Quantum Nano-Spin Sciences, Model Organism Research Center, Research Center for Planetary Trace Organic Compounds, Stochastic Analysis Research Center, Multiple Zeta Research Center	[◇] Research Support and Planning Section, Administrative Office (Sciences)	90	4006 4007
	[☆] Accounting Section, Administrative Office (Sciences)		4018 4019
School of Medicine, Graduate School of Medical Sciences, Faculty of Medical Sciences, Research Center for Education in Health Care System, Research Center For Environment and Developmental Medical Sciences, Center for Cardiovascular Disruptive Innovation, Research Center for Cancer Stem Cell	[◇] Research Strategy Section, Academic Research Cooperation Division, Administrative Office (Medical Sciences, Dental Science and Pharmaceutical Sciences)	91	6780
	[☆] Accounting Section 1, Financial Affairs Division, Administrative Office (Medical Sciences, Dental Science and Pharmaceutical Sciences)		6006
School of Dentistry, School of Pharmaceutical Sciences, Graduate School of Dental Science, Graduate School of Pharmaceutical Sciences, Faculty of Dental Science, Faculty of Pharmaceutical Sciences, Medical Institute of Bioregulation, Research Center for Advanced Immunology, Human Proteome Research Center, Research Center for Live-Protein Dynamics	[◇] Research Strategy Section, Academic Research Cooperation Division, Administrative Office (Medical Sciences, Dental Science and Pharmaceutical Sciences)	91	6780
	[☆] Accounting Section 2, Financial Affairs Division, Administrative Office (Medical Sciences, Dental Science and Pharmaceutical Sciences)		6005
Kyushu University Hospital	[◇] Academic Cooperation Section, Academic Research Support Division, Administration Department (University Hospital)	91	5047
	[☆] Generalization : Audit Section, Management Planning Division, Administration Department (University Hospital)		5034
	Travel expenses, Fees : Payroll Section, General Affairs Division, Administration Department (University Hospital) Matters concerning goods purchase : Supplies Section 1, Accounting Division, Administration Department (University Hospital)		5042 5058
Incubation Center for Advanced Medical Science (ICAMS), Center for Advanced Medical Innovation (CAMI)	[◇] General Research Support Section, Academic Research Support Division, Administration Department (University Hospital)	91	6031
	[☆] Research Fund Management Section, Academic Research Support Division, Administration Department (University Hospital)		6032



Name of department or project	Inquiry counter	Phone number	
Kyushu University Beppu Hospital	[◇]General Affairs Section, attached to Head of Administration, Beppu Hospital, Administration Department (Beppu Hospital)	0977-27-1602	
	[☆]Management Planning Section, attached to Head of Administration, Beppu Hospital, Administration Department (Beppu Hospital)	0977-27-1609	
School of Engineering, Graduate School of Engineering, Faculty of Engineering, Center for Molecular Systems (CMS), Research Center For Advanced Biomechanics, Advanced Research Center for Electric Energy Storage, Advanced Transdermal Drug Delivery System Center, Center for Small Molecule Energy, International Research Center on Giant Straining for Advanced Materials, Urban Institute	[◇]Academic Promotion Section, Academic Research Support Division, Administrative Office (Engineering, Information Science and Electrical Engineering and Integrated Frontier Sciences)	90	2405
	[☆]Accounting Section 1, Accounting Division, Administrative Office (Engineering, Information Science and Electrical Engineering and Integrated Frontier Sciences)		2715
Graduate School of Information Science and Electrical Engineering, Graduate School of Integrated Frontier Sciences, Faculty of Information Science and Electrical Engineering, System LSI Research Center (SLRC), Research Institute of Superconductor Science and Systems, International Research Center for Hydrogen Energy, Research Center for Steel, Center for Future Chemistry, Center for Japan-Egypt Cooperation in Science and Technology(E-JUST Center), Center of Plasma Nano-interface Engineering, The Ultramicroscopy Research Center, Natural Disaster Information Center of Western Japan, Education Center for Global Leaders in Molecular Systems for Devices, Research Center for Hydrogen Industrial Use and Storage, Research and Development Center for Five-Sense Devices, Education and Research Center for Mathematical and Data Science, Center for Organic Photonics and Electronics Research(OPERA), Next-Generation Fuel Cell Research Center, Research and Development Center for Smart Mobility, Research Center for Magnetic-nanoparticle-based Biosensing Systems	[◇]Academic Promotion Section, Academic Research Support Division, Administrative Office (Engineering, Information Science and Electrical Engineering and Integrated Frontier Sciences)	90	2405
	[☆]Accounting Section 2, Accounting Division, Administrative Office (Engineering, Information Science and Electrical Engineering and Integrated Frontier Sciences)		2400
School of Design, Graduate School of Design, Faculty of Design, Center for Designed Futures	[◇]Planning and Public Relations Section, General Affairs Division, Administrative Office (Design)	95	4429
	[☆]Accounting Section, General Affairs Division, Administrative Office (Design)		4411
School of Agriculture, Graduate School of Bioresource and Bioenvironmental Sciences, Faculty of Agriculture, Biotron Application Center, Institute of Tropical Agriculture, Material Management Center, Research Center for Plant Frontier	[◇]Research Strategy Section, Administrative Office (Agriculture)	90	4507
	[☆]Accounting Section, Administrative Office (Agriculture)		4512
University Farm, University Forest	[◇]Research Strategy Section, Administrative Office(Agriculture)	90	4507
	[☆]General Affairs Section for University Farm and Forest, Administrative Office (Agriculture)	092-948-3102	
Interdisciplinary Graduate School of Engineering Sciences, Faculty of Engineering Sciences, Research Institute for Applied Mechanics, Institute for Materials Chemistry and Engineering, Center of Advanced Instrumental Analysis,Global Innovation Center, Research Center for Green Technology, Research Center for Synchrotron Light Applications, Research Center for Plasma Turbulence, Green Asia Education Center, Center for Integrated Research on Atmospheric Physics, Inter-University Network for Common Utilization of Research Equipments	[◇]Research Support Section, General Affairs Division, Administrative Office (Chikushi Campus)	93	7917
	[☆]Accounting Section, Accounting Division, Administrative Office (Chikushi Campus)		7507
University Library	[◇]General Affairs Section, Library Planning Division, Administrative Office (University Libraries)	90	2472
	[☆]Accounting Section, Library Planning Division, Administrative Office (University Libraries)		2473
International Institute for Carbon-Neutral Energy Research	[◇]Research Support and International Affairs Division, Administrative Office, International Institute for Carbon-National Energy Research(I2CNER)	90	6934
	[☆]Accounting and Contracting Division, Administrative Office, International Institute for Carbon-Neutral Energy Research(I2CNER)		6936
Platform of Inter/Transdisciplinary Energy Research	[◇]Research Support Section, Administrative Office for Kyushu University Platform of Inter / Transdisciplinary Energy Research	90	6644
	[☆]Accounting, Information Systems Section, Administrative Office for Kyushu University Platform of Inter / Transdisciplinary Energy Research		6081
Research Institute for Information Technology, Cyber Security Center	[◇]General Affairs and Research Support Section, Information Technology and Planning Division, Information System Department	90	2614
	[☆]Finance and Accounting Section, Information Technology and Planning Division, Information System Department		7508
Faculty of Arts and Science, School of Interdisciplinary Science and Innovation, Counseling and Health Center	[◇]General Affairs Section, Education Support Division, Student Affairs Department	90	5921
	[☆]Accounting Section, Education Support Division, Student Affairs Department		5907
The International Student Center, Research Center for Korean Studies, Center for Environment and Safety, Kyushu University Archives, Admission Center, Robert T. Huang Entrepreneurship Center, EU Centre (EUIJ-Kyushu), Yunus & Shiki Social Business Center (SBRC), Center for Science, Technology and Innovation Policy Studies, Counseling and Health Center, Institute of Decision Science for a Sustainable Society (IDS3), Inamori Frontier Research Center, Creation Center for Co-Evolutional Social System Innovation, Academic Research and Industrial Collaboration Management Office, Administration Bureau	[◇]Generalization : General Affairs and Planning Section, Research Planning Division, Research and Industrial Collaboration Promotion Department	90	2320
	research funds : Research Fund Support Section, Research Promotion Division, Research and Industrial Collaboration Promotion Department	90	2327
	trustee agreements : Funded Research Contract Section, Industrial Collaboration Promotion Division, Research and Industrial Collaboration Promotion Department	092-832-2140	
	[☆]Generalization : Finance and Planning Section, Finance and Planning Division Travel expenses : General Accounting Section, Accounting Division Fees : Payroll Section, Human Resources and Salaries Division Matters concerning goods purchase : Supplies Section, Procurement Division	90	2337
	2350		
		2242	
		2372	

[AS of Nov.2018]

\*Matters concerning research fund use and the latest information on consultation windows can be checked on the following website:  
<http://kenkyuhi-in.jimu.kyushu-u.ac.jp> (on-campus use only)

# 14 Efforts to Prevent Misuse of Research Funds

Following the Guidelines for Managing and Auditing Public Research Funds at Research Institutions (Implementation Criteria), as stipulated by the Minister of Education, Culture, Sports, Science and Technology, and revised on Feb. 18, 2014, Kyushu University formulated **the Basic Policy of Managing and Auditing Public Research Funds at Kyushu University** (Appendix 1, on page 23) which stipulates the basic principles needed to prevent research funds misuse. The University also established the Promotion Office for Preventive Programs for Research Fund Misuse, headed by the Executive Vice President in charge of research in accordance with the basic policy, and formulates and implements **Preventive Programs for Research Fund Misuse** (Appendix 2, on page 25) to address influences that may lead to misconduct, promoting efforts to prevent the misuse of research funds.

## Responsibility system for the use and management of public research funds

### ■ General Director [President]

- Supervises the University and assumes final responsibility for the use and management of public research funds
- Formulates and publicizes the basic policy to prevent misuse, and takes measures needed to implement the policy

### ■ Chief Manager [Executive Vice President in charge of research]

- Assists the General Director and has substantive responsibility and authority in supervising the University concerning the use and management of public research funds
- Takes charge of supervising cross-organizational systems of misuse prevention measures, formulates and implements specific measures for the entire university in accordance with the basic policy, confirms implementation status and reports on these to the General Director

### ■ Compliance Promoter [Each Department Director]

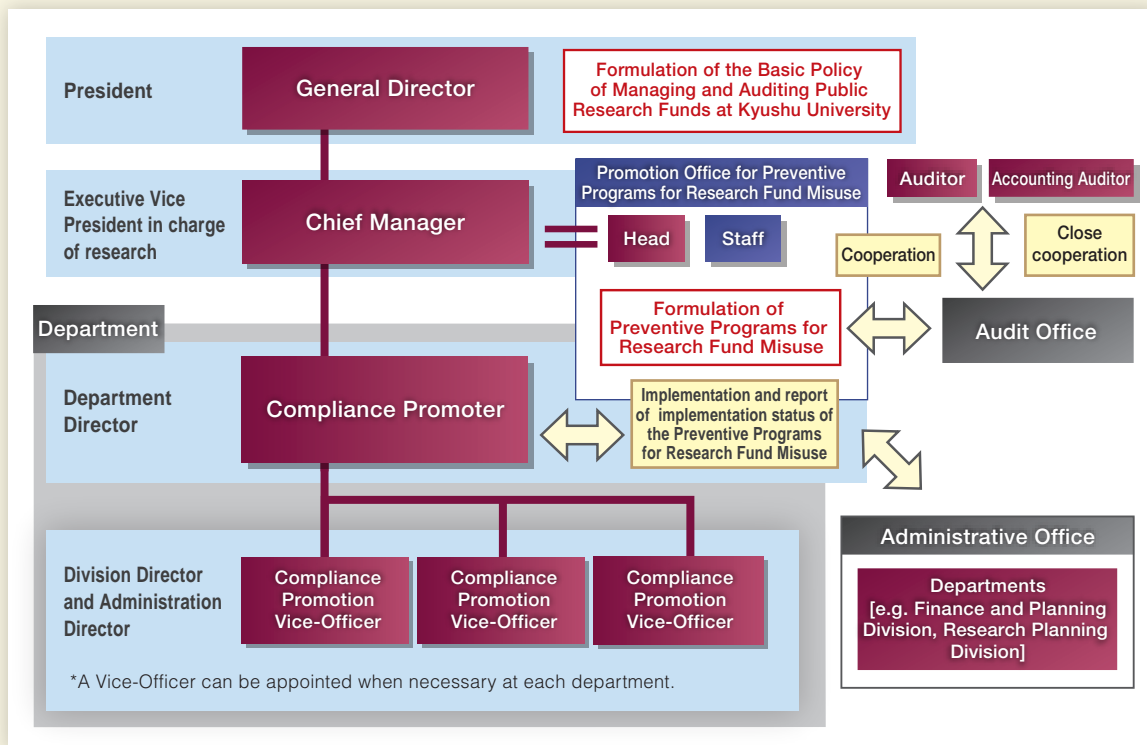
- Has substantive responsibility and authority for each department regarding the use and management of public research funds at each department
- Implements measures and confirms implementation status at each department under his/her management and supervision, and reports on the implementation status to the Chief Manager
- Conducts compliance education for all who are engaged in the use and management of public research funds in his/her department to prevent misuse, and manages and supervises course attendance
- Monitors to confirm whether all members of the department under his/her management and supervision manage and use public research funds properly, and offers suggestions for improvement where necessary

\*A Compliance Promoter can appoint a Vice-Officer at the department level, when necessary, with playing a supervisory role for responsibilities, from the viewpoint of ensuring effectiveness of the role.

\*At least one of Vice Compliance Promotion Officer, who manages execution status of budgets, is appointed from head of the administrative office in each department so that a structure that information on management and execution of public research funds is certainly communicated to a Compliance Promoter should be established.

- ▶ The General Director, Chief Manager and Compliance Promoter (including Vice-Officer) must bear in mind that they will assume responsibility if they fail to sufficiently fulfill their managing and supervisory responsibilities for their own duties, and if the failure results in misconduct.

## Public research funds misuse prevention system chart of Kyushu University



## Compliance education on the use and management of research funds

For all involved in the use and management of research funds, Kyushu University conducts university-wide compliance education on the policy and rules concerning preventive measures for misuse. This compliance education consists of viewing of educational materials, implementation of the comprehension check test, and submission of the written confirmation (refer to page 30). It is offered via an e-learning course. Please access the following website, refer to the instruction manual, and be sure to attend:

- Web learning system of Kyushu University : <https://moodle.s.kyushu-u.ac.jp/>
- Instruction manual (On-campus use only) : [http://kenkyuhi-in.jimu.kyushu-u.ac.jp/tsuchi/tsuchi\\_19.pdf](http://kenkyuhi-in.jimu.kyushu-u.ac.jp/tsuchi/tsuchi_19.pdf)

## Those need to take the course

As all involved in the use and management of research funds are required to take the course, please be sure to attend.

However, those who are not to be involved in management and using research funds by Compliance Promoter (Department Director) are exempted from taking the course.

\*All involved in the use and management of research funds

- ① All officers
- ② All faculty and staff
- ③ Other persons involved in the use and management of research funds  
Ex. Chief researchers of Grants-in-Aid for Scientific Research, etc., among professors emeritus, research fellows of the Japan Society for the Promotion of Science, etc.)

# Basic Policy of Managing and Auditing Public Research Funds at Kyushu University

June 27, 2007  
Enacted by the President  
Revised on April 1, 2017

### 1. Purpose

This basic policy stipulates the requirements for publicly offered research funds allocated to the University by the national government or independent administrative institutions, including, but not limited to, competitive funding (hereafter referred to as "Public Research Funds"), to prevent the misuse and to ensure the proper management and auditing .

### 2. Responsibility System

(1) To supervise Kyushu University (hereafter referred to as the "University" ) and assume final responsibility for the use and management of Public Research Funds, the President shall serve as the General Director.

The General Director shall formulate and publicize basic policy on the prevention of misconduct, and take the measures needed to carry out the policy.

(2) To assist the General Director and to have substantive responsibility and authority over the use and management of Public Research Funds, the Executive Vice President in charge of research shall serve as the Chief Manager.

The Chief Manager shall be responsible for governing cross-organizational systems for the prevention of misconduct, and formulate and conduct specific measures for the entire University in accordance with the basic policy. This official shall also confirm the implementation status of the measures and report on them to the General Director.

(3) To have substantive responsibility and authority over the use and management of Public Research Funds at each Department ( the budget unit stipulated in Article 8 of Rules for the National University Corporation Kyushu University Budget Settlement and Accounting Administrative Matters Handling. The same applies to the following.), the director of each Department shall serve as the Compliance Promoter.

The Compliance Promotion Officer shall conduct the following duties under the instructions of the Chief Manager.

A Implementing measures at the Department under his/her supervision, confirming their implementation status and reporting on them to the Chief Manager.

B Conducting compliance education for all those who are engaged in using and managing Public Research Funds in their Departments, and managing and supervising course attendance, in order to prevent misconduct.

C Monitoring to ensure staff of the Department under his/her supervision use and manage Public Research Funds properly, and giving suggestions for improvement where necessary.

(4) The Compliance Promoter shall play the role of supervising responsibilities, and can appoint a Vice Compliance Promoter at the organizational level (at the Department or the like) as necessary, from the viewpoint of securing viability. The Vice-Officer shall engage in duties under the instructions of the Compliance Promoter.

(5) The General Director, the Chief Manager and the Compliance Promoter (including Vice-Officer) shall keep in mind that they must assume full responsibility if they should fail to sufficiently fulfill their management and supervisory responsibilities, and resulted in misconduct.

### 3. Clarification and Standardization of the Rules

The General Director shall clarify the rules covering the required administrative procedures and use of Public Research Funds (hereafter referred to as the "Rules"), and be sure that all who are engaged in using and managing Public Research Funds are familiar with the Rules.

### 4. Clarification of Official Authority

The General Director shall determine the appropriate allocation of duties regarding the authorities and responsibilities of concerned staff with regard to administrative procedures for Public Research Funds, to prevent them from diverting from actual duty sharing.

### 5. Raising Awareness among Concerned Parties

(1) All who are engaged in the use and management of Public Research Funds shall participate in compliance education on the policies and rules for misconduct prevention, and their attendance record and comprehension shall be monitored. They will also be asked to submit written confirmations and other required documents.

(2) A code of conduct for all who are engaged in using and managing Public Research Funds shall be formulated.

#### 6. Preparation and Operation of Regulations on the Handling of Whistle-Blowing, Investigations and Disciplinary Actions

- (1) The General Director shall establish a consultation window for issues regarding the misuse of Public Research Funds at the Legal affairs and Compliance division.
- (2) The Legal affairs and Compliance division shall report any information received regarding misconduct to the General Director in a prompt and reliable manner.
- (3) The General Director shall stipulate regulations that clearly describe a system and procedures to follow regarding investigations into misconduct in the use of Public Research Funds, including A to E below:
  - A Handling of whistle-blowing
  - B Establishment of an investigative committee and an investigation
  - C Temporary suspension of the use of funds during the investigation
  - D Decision process
  - E Reports to the allocating organization, and cooperation with the investigation
- (4) When disciplinary action is required after an investigation, it will be handled in accordance with the Rules on Employee Disciplinary Action, etc. of the National University Corporation Kyushu University.

#### 7. Understanding Misconduct Factors, and the Formulation, Implementation and Monitoring of the Preventive Programs

- (1) The General Director shall establish a Promotion Office for Preventive Programs for Research Fund Misuse in order to better grasp the factors that may lead to misconduct, and to formulate and implement preventive programs.
- (2) The Promotion Office for Preventive Programs for Research Fund Misuse shall review the University's situation regarding factors that may lead to misconduct, and systematically organize and evaluate them.
- (3) The Promotion Office for Preventive Programs for Research Fund Misuse shall formulate specific misconduct preventive programs to respond to factors that may lead to misconduct, and confirm the implementation status of the program.

#### 8. Proper Use and Management of Public Research Funds

- (1) The Compliance Promoter shall examine the use of Public Research Funds at the concerned Department and, if the budget execution is significantly delayed when compared with the initial plan, shall examine the reason and take remedial measures as necessary.
- (2) Those who request or order goods for purchase shall specify a financial resource for that purchase in advance.
- (3) For a supplier involved in an illegal transaction, measures to suspend the transaction and others will be taken in accordance with the National University Corporation Kyushu University Handling Guidelines for Suspension of Transaction Concerning Goods Purchase Contracts.
- (4) The General Director shall take the following measures to ensure proper accounting:
  - A Establishing Acceptance Inspection Centers to ensure acceptance inspection by someone other than the person who placed the order.
  - B Clarifying and publishing the extent of administrative procedures needed for ordering on the website, to widely publicize the rules of the University.

#### 9. Promotion of Information Dissemination and Sharing

- (1) The General Director shall establish a consultation window at the Administrative Office and in each Department, as a place to provide consultations regarding the Rules.
- (2) The General Director shall publish the policy and procedures regarding measures aimed at preventing the misuse of Public Research Funds on the website.

#### 10. Auditing System

- (1) The Audit Office shall conduct internal auditing every year based on the National University Corporation Kyushu University Internal Auditing Rules, as an organization under direct control of the General Director.
- (2) When conducting internal auditing, the following should be covered:
  - A The review of deficiencies in the management system for Public Research Funds, in addition to checks on financial information, including formal requirements for accounting documents.
  - B The implementation of focused and flexible auditing of risks that may lead to misconduct in cooperation with the Promotion Office for Preventive Programs for Research Fund Misuse.
  - C The implementation of efficient auditing in close corporation with an auditor and an accountant.

#### 11. Others

The General Director shall take further measures as required in the Guidelines for Managing and Auditing Public Research Funds at Research Institutions (Implementation Criteria), stipulated by the Minister of Education, Culture, Sports, Science and Technology on February 15, 2007 and revised on February 18, 2014, in addition to those specified above.



# Kyushu University Preventive Programs for Research Fund Misuse

Stipulated on Oct. 29, 2008, Revised on Apr. 1, 2017

Basic Policy	Cause of Misuse	Possible Misuse Content	Preventive Programs for Research Fund Misuse	
			Administrative Office	Department
1. Purpose			(1-1) In accordance with Article 7 of the Basic Policy of Managing and Auditing Public Research Funds at Kyushu University (enacted by the President on Apr 1, 2017), the Preventive Programs for Research Fund Misuse is stipulated as follows.	
2. System of responsibility			The allocation of responsibilities is unclear and governance does not function as an organization.	Without proper management and supervision, lack of awareness of proper accounting leads to misconduct.
3. Clarification and standardization of the rules	Rules on the use of public research funds and administrative procedures are not clear.	Lack of awareness of proper accounting leads to misconduct.	(3-1) Clarify the rules on administrative procedures and promote them via the Research Funding Handbook and briefings. [Finance and Planning Div.] (3-2) To standardize interpretations of the rules, prepare a FAQ and post it on the website. [Finance and Planning Div., Research Promotion Div.]	(3-3) Disseminate the usage rules in addition to the procedures for adoption at each department. Distribute them widely among other students who are engaged in the use and management of public research funds.
4. Clarification of official authority	As the allocation of official authority is unclear, the check system does not function.	Weakness of deterrent efforts leads to misconduct.	(4-1) Clarify the extent of each official authority, simplify settlement procedures, and review them according to actual duties as necessary. (4-2) Include the range of researcher's orders in the Research Funding Handbook and the website to disseminate the information widely both inside and outside the university. [Finance and Planning Div.]	(4-3) Strengthen researchers' understanding of the need for appropriate checks and build a system of proper implementation at each department. (4-4) When an order by a researcher is approved, clarify where the authority and responsibility for it lie, and be sure the researcher understands it in advance.
5. Raising awareness among the parties concerned	There is insufficient recognition that research funds are public money.	Lack of awareness of proper accounting leads to misconduct.	(5-1) Formulate the Code of Conduct for all engaged in the use and management of public research funds. (5-2) Establish a system to conduct compliance education regarding the policy and rules of the university, to prevent misuse. [Finance and Planning Div., Research Planning Div.]	(5-3) A Compliance Promotion Officer conducts compliance education for all staff in his/her department who use and manage public research funds, keeps track of their attendance records and level of understanding, and has them submit a pledge. (5-4) A Compliance Promotion Officer reports to Chief Management Officer on the methods of dissemination regarding compliance to his/her department and on implementation status of urging non-attendees.
6. Preparation and enforcement of the rules on handling whistle-blowers of misuse, conducting investigations and taking disciplinary actions	Preparation and enforcement of the rules on handling whistle-blowers of misuse, conducting investigations and taking disciplinary actions are unclear.	Weak deterrents lead to misconduct.	(6-1) Establish a consultation window to accept reports of misuse from inside and outside the university, and establish a system where information on misconduct is communicated to the General Director promptly and reliably. (6-2) Formulate regulations specifying an investigation system and procedure for addressing the misuse of public research funds. [Legal Affairs and Compliance Div.] (6-3) Formulate regulations specifying disciplinary actions and the procedures required to apply them. [Employee Relations Div., Human Resources Div.]	(6-4) Disseminate information on the consultation window that accepts whistle -blows of misuse, and cooperate with investigations of misconduct.
7. Understanding of the cause of misuse, formulation and implementation of preventive programs and monitoring	Causes of misconduct are unidentified. Specific preventive programs have not been formulated.	Lack of voluntary initiatives leads to misconduct.	(7-1) Establish a section in charge of promoting the Preventive Programs for Research Fund Misuse from the viewpoint of the research organization as a whole. (7-2) Review the university's situation regarding factors that lead to misuse, and formulate specific preventive programs. [Promotion Office for Preventive Programs of Research Fund Misuse]	(7-3) Implement measures at each department based on the Preventive Programs for Research Fund Misuse, and report on them.
8. Proper use and management of public research funds	The system for the proper use of research funds is not subject to checks by a third party.	Leaving too many decisions to the discretion of researchers leads to misconduct.	(8-1) Decide how to handle the following, and disseminate the details through the Research Funding Handbook and the website. ① Confirm the execution status of budgets at appropriate times and implement improvement measures where necessary ② Affairs concerning the procedures of ordering and inspections ③ Affairs concerning inspections of special services ④ Affairs concerning employment management of part-timers. This should be conducted by the Administrative Office in principle. ⑤ Manage easily sold goods properly ⑥ The Administrative Office should understand the actual implementation status of business trips taken by researchers (8-2) Formulate a policy of disciplinary action for suppliers involved in illegal transactions, such as the suspension of transactions. (8-3) Ask suppliers to submit a pledge and other necessary documents considering certain risk factors and effectiveness [Finance and Planning Div., Accounting Div., Procurement Div. Property Management Div., Human Resources Div.]	(8-4) Conduct proper execution of decisions.
9. Promotion of information transmission and sharing	Consultation window to provide advice on rules and procedures does not exist.	Insufficient understanding of the rules leads to misconduct.	(9-1) Establish a consultation window to provide advice and answer questions regarding the rules for the entire university. (9-2) Publish the details of efforts to prevent research fund misuse on the website. [Finance and Planning Div.]	(9-3) Establish a consultation window to provide advice and answer questions regarding the rules at each department.
10. Audit system	Effective audits are not conducted.	Losing substance of audit system	(10-1) Conduct risk approach audits especially focusing on misconduct risks. Audit the implementation status of prevention measures as well. [Audit Office]	

Basic Policy	Cause of Misuse	Possible Misuse Content	Preventive Programs for Research Fund Misuse		
			Administrative Office	Department	
11. Specific efforts	Submission of business travel reports and corroborating documents to prove actual business trips are not required.	[Bogus business trips] False claims are submitted for fictitious business travel expenses.	(11-1) Clarify and disseminate the usage rules through the regulations and the Research Funding Handbook. [Finance and Planning Div., Accounting Div., Procurement Div. Property Management Div., Human Resources Div.]	(11-5) Request submissions of a business travel report for all expenses to confirm actual business trips. In addition, request submission of corroborating documents to prove the trip actually took place as claimed. Such documents may include the invitation to a conference or the program from an academic conference.	
	Submission of receipts for accommodation is not required.	[Padded travel expense claims] False claims are submitted for unneeded accommodation fees while staying at one's own home.		(11-6) When travel expenses are unneeded (for example, because the claimant stays at a family member's or acquaintance's home), the researcher must be required to state this on the Travel Order (Request) Form.	
	There is no system in place to check for duplicate reimbursement claims made to the university and to another institution for the same trip.	[Duplicate reimbursement claims for business trips] Requests are made to more than one institution for reimbursement for the same business trip.		(11-7) Require that researchers declare on the Travel Order (Request) Form when travel expenses are provided by another institution, to confirm there is no duplicate claim. Also, when a travel order (request) is issued, clerical staff must check with the relevant person or institution to confirm whether there is a provision of travel expenses by another institution, where necessary.	
	In some cases, an instructor individually handles employment and work engagement procedures.	[False payment of compensation] Compensation is paid to students when they do not actually work, and the money is diverted to other expenses.		(11-8) Collect Work Engagement Confirmations from students to prevent the management of employment being conducted only by the laboratory. As a general rule, the Clerical Division manages attendance records. If the Clerical Division cannot manage the record, it shall randomly select records to double-check, and conduct interviews with students.	
	Students do not sufficiently understand that compensation is a reward for their cooperation in carrying out a particular project (research) and that they are prohibited from diverting compensation to other expenses.	[False compensation] Compensation is paid to students when they do not actually work, and the money is diverted to other expenses. (Students follow the instructions of a researcher and participate in misuse, often without realizing their involvement in the misuse.)		(11-9) At the start of employment, distribute documents to students explaining that diverting money is a kind of misconduct, and make them fully aware of the nature of compensation and prohibition against such misappropriations.	
	Inspections for special services such as databases, programs and digital content production, maintenance and inspection of equipment are insufficient.	[Fictitious orders] A researcher creates fictitious orders in collusion with a supplier, and uses the payments from funds managed by the supplier as money deposited.		(11-10) When there are tangible deliverables (tangible articles that can be verified in a repair report and a checklist), inspection must be conducted in accordance with documents that can confirm actual implementation (such as delivery) and a completion report, as a general rule. For maintenance and checkout of equipment without any deliverables, ensure reliable delivery inspection by conducting such confirmations in the presence of inspection staff.	
	Management system for delivered goods is insufficient.	[Wrongful sell of goods] A researcher sells goods such as PCs improperly, and he/she obtains money by such misconduct.		(11-11) For easily sold goods, clearly indicate that they were purchased with competitive funds, and manage them properly by recording their storage locations.	
	Losing of substance.	[Misconduct in general]		(11-12) When conducting checks of documents, make sure to confirm their consistency with the rules and research contents instead of conducting only cursory document checks. Where necessary, make inquiries and confirm the goods actually exist.	
	Acknowledgment of receipt of delivered goods is insufficient.	[Take-away and repeated use of delivered goods] After the inspection at the acceptance inspection center, delivered goods are brought back by a supplier and false claims are submitted for them.		(11-2) Place a mark on delivered goods with a permanent pen or the like, at the time of acceptance inspection in the acceptance inspection center, considering certain risk factors and effectiveness. [Acceptance Inspection Center]	(11-13) A Vice Compliance Promotion Officer appointed by the administrative office conducts data analysis of budget implementation status to find out risk factors at an early stage. As for confirmed risk factors, where necessary, implement hearing investigation and confirmation of the actual goods.
	When an overseas researcher is invited and his/her travel expenses and compensation are not paid by the agent due to time limitations, the financial burden is often temporarily incurred by a researcher.	[Pooled fund] Pooled funds are raised and used for travel expenses and compensation.		(11-3) Clarify deadlines for payments by agents on the website, and make them widely known. [Finance and Planning Div., Accounting Div.]	(11-14) Announce deadlines, so as not to put too much burden on researchers.
Competitive funds are applied and raised without properly forecasting the budget needed for research, resulting in a surplus or deficit in research funds.	[Misconduct in general]	(11-4) Keep everyone informed of the need to forecast the proper budget required for research at the time of application through a briefing session. [Research Promotion Div., Finance and Planning Div.]	(11-15) Be sure researchers are informed of the followings: - Announce the usage status of research funds regularly. - If usage is concentrated near the end of the fiscal year, a office worker must determine the reasons for this with the concerned researchers, and ask for improvements as necessary. - If the execution of research funds is beyond the initial plan due to a reasonable cause, use a roll-over system. Researchers should know that if research funds cannot be used by the end of the fiscal year and are returned, this will not disadvantageously influence future funding.		

[Sample]

## Work Engagement Confirmation

<p>1. Expense Item (In case of competitive funds, project number, project name, and representative researcher's name should be indicated.)</p>	<p>(In case of competitive funds) Aid for Scientific Research (Research Category) Project Number ○○○○○○○○○○ Project Name ○○○○○○○○○○○○○○ Research Representative's Name ○○○○ Research Representative's Affiliation ○○○○</p>
<p>2. Work Contents e.g.</p>	<p>Data collection and entry work</p>
<p>3. Working Period Working Days</p>	<p>From: July 6, 2015 To: July 30, 2015 ( 5 )days in total</p>
<p>4. Wage</p>	<p>994 yen per hour</p>
<p>5. Considerations</p>	<p>① Remuneration is paid in consideration for work. It is prohibited to overcharge wage by making a misstatement of working hours or to pay back the wage to the laboratory.</p> <p>② Employees are to make a note of the work contents and working hours in the Work Engagement Book as they work.</p>

Day/Month/Year

I agree to the above conditions and will carry out my duties faithfully.

Name of Employee (Signature)

\*Sign your name and submit this confirmation to the research representative.

## (Notes)

\* "Work Engagement Confirmation" is to be submitted when a researcher gives paid work to students or others.

\* "Work Engagement Confirmation" is to be submitted even when the employment period is only for one day.

\* "Work Engagement Confirmation" is to be submitted to the clerical division along with "Request for Approval on Daily Staff Employment (short term)" or "Request for Approval on Remuneration Outlays."



## Business Travel Report

[Sample]

Attn: Head (Department Director)

July 15, 2015

(Dept. etc.) Faculty of ○○○○

(Title) Professor

(Name) Taro Kyudai

I hereby report the business trip I made as follows:

Budget Administrator	RAJJ ○○○○ / (Research in trust) ○○○○ ((Independent) ○○○○ )
Fund Source	102010000/ Research income in trust (Project)
Project	RAJJ ○○○○ / R&D concerning ○○○○
Travel Period	July 13 (Mon.) to July 14 (Tue.), 2015
Destination	Dept. of ○○ , ○○ Univ. and ○○ Hall in Tokyo
Purpose	Meeting on elucidation method of ○○○○ and participation in the ○ th ○○ workshop
Business Details	<p>1. Date: July 13 (Mon.) 14:00–17:00</p> <p>2. Affiliation, title and name of another party: Prof. ○○ and Associate Prof. ○○ , ○○ Univ.</p> <p>3. Details of the meeting: I had a meeting on the elucidation method on this research subject with Prof. ○○ , and Associate Prof. ○○ , at ○○ Dept. of ○○ University. Regarding how to solve the relationship between ○○○○ and ○○○○ , we confirmed the research method and role sharing in order to accelerate and streamline the future method. We also confirmed that we should complete the analysis by October and put the results into a library for common use.</p> <p>4. Subject No.: (Write when necessary)</p> <p>1. Date: July 14 (Tue.) 10:00–15:00</p> <p>2. Affiliation, title and name of another party:</p> <p>3. Details of the meeting: I participated in the ○ th ○○ workshop held at ○○ Hall in Tokyo to exchange information on ○○○○ needed to carry out this research subject. I delivered presentation on research results under the title of ○○○○ , the theme of this research subject, and participated in discussions on research methods for ○○○○ and collected information on ○○○○ .</p> <p>4. Subject No.: (Write when necessary)</p>
Other comments	

(Notes)

\* For the business details, be sure to fill in specific details that indicate a relationship with the research and the purpose of the concerned research fund (purpose, date, place and details of a business trip) for the entire business travel period.

\* In case of a meeting for research, write the name and other information of the other party.

\* In case of a seminar or a conference, attach a schedule and other documents.



## Written Confirmation on Proper Use of Research Funds

To: President of Kyushu University

I will confirm the following items when using research funds at Kyushu University.

I am an account (Single Sign-On Kyushu University ID (SSO-KID)) holder and submitting this written confirmation.

### Confirmation Items

1. I fully recognize that research funds are sourced from taxpayers in Japan and that using them entails social accountability, and will therefore use them properly and responsibly.
2. I will fully comply with the regulations and rules stipulated by the university and by the allocating organization for the funds when using research funds.
3. I will never engage in the misuse of research funds (including use for unintended purposes, the use of research funds to pay for falsified charges, or any other use that is in violation of the rules and regulations stipulated by the university)
4. I will accept the punishment determined by the university or the allocating organization, and accept legal responsibility, if I am found to have engaged in the misuse of research funds.
5. I will cooperate with any investigation conducted by the university into the misuse of research funds (including investigations that may be conducted after my retirement from the university).

\* The Guidelines for Managing and Auditing Public Research Funds at Research Institutions, as stipulated by the Minister of Education, Culture, Sports, Science and Technology, require that all who are engaged in the use and management of competitive funds submit a written confirmation to promote awareness prevalence.

\* At Kyushu University, those need to take the compliance education course concerning the use and management of research funds must submit this written confirmation when taking the course (submission in the e-learning system)

\* When using research funds, observe each item of the written confirmation.



The contents of this handbook are subject to revision.  
For the latest version, please visit the following website:  
<http://kenkyuhi-in.jimu.kyushu-u.ac.jp> (On-campus use only)  
Finance and Planning Division, Finance Department