



KYUSHU
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.

However, there seems to be no end to research fund misuse, with multiple cases being reported nationwide every year. This not only poses a risk to the future career of the researcher involved, but also results in a loss of social trust in the University, invites public mistrust, and could even shake public confidence in the government's policy of promoting science and technology. As such, there can never be any justification for the misuse of research funds.

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 that this handbook provides you with an accurate understanding of the basic rules, and I ask that you apply the information herein to ensure the proper use of research funds.

Tatsuro Ishibashi
President of Kyushu University

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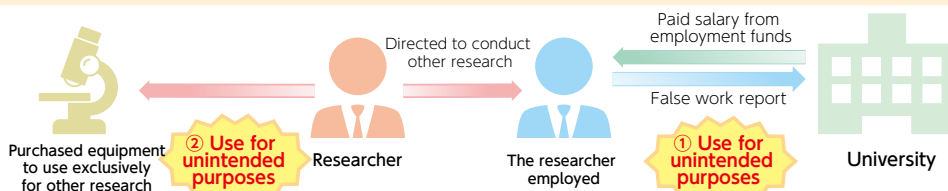
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Cases of Misuse of Research Funds at Other Universities

Case 1 Use for unintended purposes

Outline

- ① Even though a researcher was hired using competitive research funds to perform duties unrelated to the research project for which the funds were intended, fictitious work reports were issued stating that research duties relating to the competitive research funds were performed, and the researcher was paid using the research funds. **[Use for unintended purposes]**
- ② Equipment not included in the research plan was purchased using the research funds and used exclusively for other research instead of the research concerned. **[Use for unintended purposes]**



Punishment

- **Return of the research funds** involved in misuse (**A claim may be filed for compensation from those involved in the misuse**)
- **Limitation on applicant eligibility** for competitive research funds (**5 years**)
 - * Even if it is not misappropriation for personal purposes, it has a huge impact on society and constitutes highly malicious behavior.
- Disciplinary action (**suspension for 3 months**), and publication of names and other information

See below for the proper procedures and other information.

○ "7. Procedures for Wage and Compensation" (page 13)

○ "9. Procedures for Merchandise Purchases" (page 17)

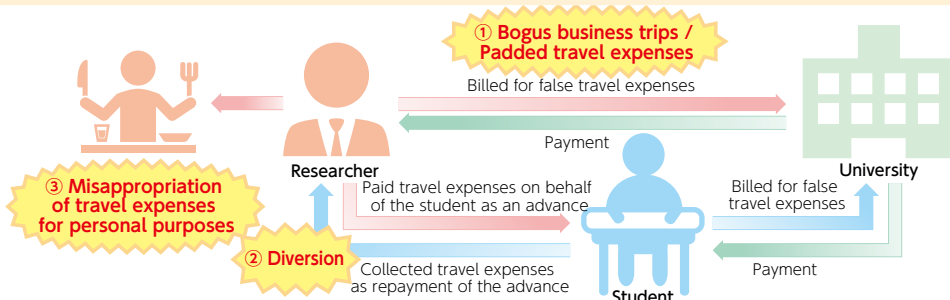
In addition, some competitive research funds may be used in combination.

Please refer to "11. Effective Use of Research Funds" (page 25).

Case 2 Bogus business trips and padded travel expenses

Outline

- ① Even though a researcher and his/her students did not go on the business travel itinerary applied for, or went to a different destination than applied for, they submitted a travel report as though they had gone on the initially planned trip and were paid for the travel expenses, causing the University to pay fictitious or excessive travel expenses. **[Bogus business trips and padded travel expenses]**
- ② Even though a researcher had prepaid travel expenses for his/her students on their behalf, including any fictitious or excessive travel expenses, the researcher had the students issue a travel report as though they had paid the expenses themselves, and later received the money paid by the University as reimbursement from the students. **[Diversion]**
- ③ A researcher billed the University for fictitious or excessive travel expenses, managed the travel expenses collected from students in his/her personal bank account as an act of diversion, and used the money to make personal food purchases. **[Misappropriation for personal purposes]**



Punishment

- **Return of the research funds** involved in misuse (**A claim may be filed for compensation from those involved in the misuse**)
- **Limitation on applicant eligibility** for competitive research funds (**10 years**)
 - * If it is identified as **misappropriation for personal purposes**, it constitutes highly malicious behavior.
- Disciplinary action (**disciplinary dismissal**), and publication of names and other information

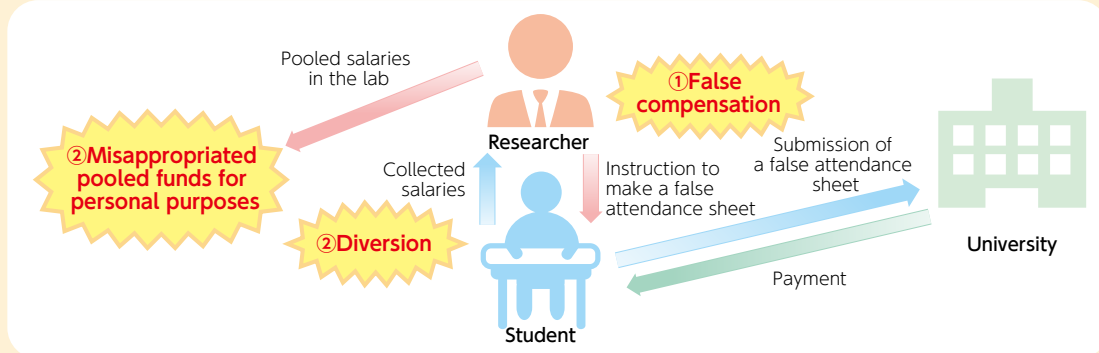


Please refer to "8. Procedures for Requesting Travel Expenses" (page 15) for the proper procedures and other information.

Case 3 Misuse by false compensation (salary/wage) and diversion

◆ Outline

- ① A researcher instructed students to make false attendance sheets with fictitious information, and caused the University to improperly pay the students a salary. **[False compensation]**
- ② In addition, the researcher collected the salaries from the students to be used as a pooled fund for the lab. These funds were used to purchase consumables for the laboratory, to cover the travel expenses of supervised students, as well as for personal taxi fare. **[Diversion and misappropriation for personal purposes]**



◆ Punishment

- **Return of the research funds** involved in misuse (**A claim may be filed for compensation from those involved in the misuse**)
- **Limitation on applicant eligibility** for competitive research funds (**10 years**)
- * If it is identified as **misappropriation for personal purposes**, it constitutes highly malicious behavior.
- Disciplinary action (**suspension for 11 months**), and publication of names and other information

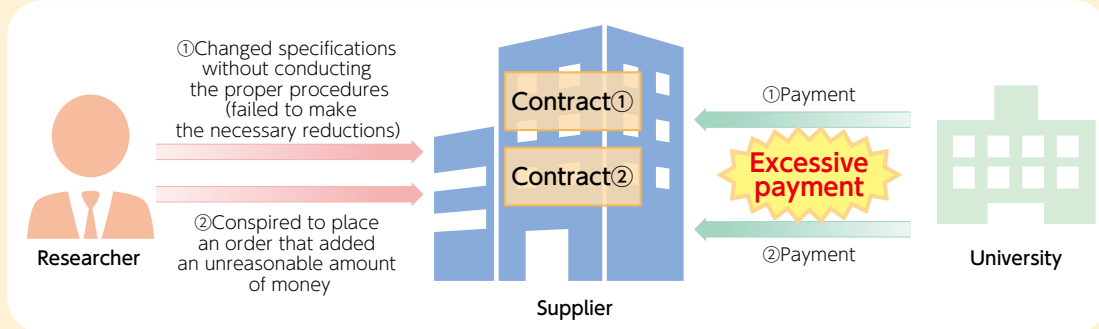


Please refer to "7. Procedures for Wage and Compensation" (page 13) for the proper procedures and other information.

Case 4 Excessive payment

◆ Outline

- ① A contract was concluded under sloppily prepared specifications, and the specifications were changed after the contract was concluded. Even though the contract amount should have been reduced, the necessary procedures such as change of contract were not taken, and payment was made in accordance with the initial amount. **[Excessive payment]**
- ② The researcher conspired with a supplier to place an order at a price that added an unreasonable amount of money over quotations prepared by other companies, and made payment. **[Excessive payment]**



◆ Punishment

- **Return of the research funds** involved in misuse (**A claim may be filed for compensation from those involved in the misuse**)
- **Limitation on applicant eligibility** for competitive research funds (**5 years**)
- * Even if it is not misappropriation for personal purposes, it has a huge impact on society and constitutes highly malicious behavior.
- Disciplinary action (**disciplinary dismissal**), and publication of names and other information
- **Suspension of transactions with the supplier** engaged in the misuse



Please refer to "9. Procedures for Merchandise Purchases" (page 17) for the proper procedures and other information.

1 Using Research Funds Properly

In order to prevent misuse of research funds due to a lack of understanding, researchers and office workers must sufficiently understand the nature of the funds and their associated rules when engaging in research activities.

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 rules to be observed 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 confirm not only the rules of Kyushu University but also those specified by the funding organization** when using those 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.
- ▶ If the misuse of research funds is discovered, the researcher involved may be subject not only to **disciplinary action by the University**, but also **requirements such as returning funds to the funding organization or restrictions on applying for competitive research funds** in the future.
- ▶ Some research funds are **restricted to purposes of use as defined by various rules**, and can therefore give the impression that they are difficult to use. However, **this does not justify misuse**.

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.** As there are some cases where office procedures may take time, for example, when purchasing an expensive item, give yourself extra time to execute the budget in a planned way.
- ▶ Most cases of research fund misuse **arise from a close relationship with a supplier**, so you are expected to maintain **high ethical standards** and **act with moderation** on a daily basis.



Those who are engaged in the use and management of research funds are required to conduct research activities that respect the trust of society by using the funds properly and efficiently.

What Researchers and Office Workers Should Always Have in Mind

Codes of ethical behavior are specified in the Kyushu University Research Charter and the Ethics Rules of National University Corporation Kyushu University. 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 Policy

All who are engaged in research at Kyushu University, including academic staff 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, 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, participate in, or complicit in misconduct in research activities such as forgery, manipulation or plagiarism, nor in the misuse of research funds.**
- (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)

Attachment: 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.

- I 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.
- II 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.
- III 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.
- IV Employees shall endeavor to promote the public interest and exert their utmost efforts in performance of their duties.
- V Employees shall conduct themselves with the knowledge that their actions may affect the University's reputation, even outside work hours.



Researchers or office workers who inflict damage to the University, whether intentionally or by gross negligence, shall assume responsibility for compensation.

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 by intention or by gross negligence, and/or the use of competitive research funds in violation of the content and conditions attached to the decision to deliver said funds.”**

Prohibited actions when using research funds

Since the following cases will be seen as misuse of research funds, please exercise special caution. In addition, regardless of whether or not it is for personal use (embezzlement), violations of rules regarding the use of funds also constitute misuse.

◆ Use for unintended purposes

- Misuse involving covering expenses other than those directly necessary in the execution of the research project.
- Even if the work, travel, or delivery actually occurred, **any instance of use that is not directly related to the purpose of the competitive research funds (use for unintended purposes) is considered misconduct.**

〈Examples of research fund misuse〉

- Equipment purchased using project funds was **used for a different project instead of the project concerned.**

◆ Bogus business trips, padded travel expenses, and double reimbursement

- **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.**
- In addition, even when the trip was made as claimed, claiming unnecessary travel expense charges (padded charges) and charging the University for travel expenses that were covered by another organization (double reimbursement) are also considered misconduct.

〈Examples of research fund misuse〉

- Although a researcher's travel expenses were covered by the host 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.**

◆ False compensation (wage/salary)

- **This refers to a researcher submitting false documents (for example, attendance sheets) to the University in order to have the University pay compensation (compensation/wage/salary), although no work has actually been done.**

〈Examples of research fund misuse〉

- A researcher claimed false wages 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 wage was reclaimed by the researcher's lab.

◆ Fictitious orders, tampering with documents and money deposited

- This refers to a researcher submitting fictitious documents (such as invoices) to the University to have the University pay the expenses charged for purchased supplies or equipment, although no such supplies or equipment are 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.

〈Examples of research fund misuse〉

- A researcher conspires with a supplier and has the University pay for a charge **even though the charged-for delivery was never completed.**
- **A researcher arranged for a supplier to manage research funds 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.

Prohibition of diversion

- ▶ Diversion, where a lab collects a part or all of the money paid to students (salary, compensation or travel expenses) to create a pool of funds, is considered **misconduct at the University regardless of the purpose of use (private misappropriation or otherwise)**. Therefore, **it is prohibited at the University.**
- ▶ Even where the expenses (salary, compensation or travel expenses) have been properly paid, based on actual circumstances, **pooling the money by diversion is itself considered misconduct.**



When the University employs students for part-time jobs (or pays travel expenses for students), the University provides them with a document explaining the misuse of research funds, including diversion, and cautions against misconduct. (Reference 1 on page 40)

Prohibition against personal accounting

- ▶ Although research funds may be 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 universities have management responsibilities for the education and research conducted by faculty members for professional purposes.
- ▶ **For this reason, Kyushu University prohibits individual academic staff members from receiving donations (including grants-in-aid) for the encouragement of educational and research activities directly from aid organizations and personally managing them (personal accounting).**
- ▶ In addition to managing an account personally, managing funds with a bank account under the name of a lab is also considered personal accounting.
- ▶ Even grants-in-aid with the word "Award" in the title need to be donated to the University if it is in effect a research grant. When judging applicability, please check the details in the application guidelines, etc. instead of making a judgement based solely on the title of the grant-in-aid.



- If competitive research funds or grants-in-aid directly allocated to an individual academic staff member by an incorporated foundation or other source 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 tasks.
- (2) Funds needed to conduct research activities in a private capacity using University facilities or equipment.

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.

Also, the individual who misused the funds will be responsible for compensating for any damage that the misuse may cause to the University.

Punishment of an individual researcher

When a case of research fund misuse is discovered, the individual researcher will be subject to the following punishments.

◆ Public identification of an offender / Personnel punishment

- The names of individuals involved in misuse, their affiliations and the details of the misuse will be publicly revealed.
- Those guilty of misuse may be subject to **disciplinary actions by the University (dismissal, suspension from work, remuneration reduction, or admonition)**.

◆ Limitations on applicant eligibility for competitive research funds

- Funding organizations enact **measures that limit an applicant's eligibility** for competitive research funds. If an eligibility limitation is applied, the researcher cannot apply for competitive research funds or other grants-in-aid during that limitation period.

Who is 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 to 5 years
③ A researcher who has received competitive research funds via falsification or other improper measures, and any conspiring researcher	5 years
④ A researcher in violation of his/her "duty of due care as a prudent manager," although he/she was not directly involved in misuse (*)	1 to 2 years

* **Violation of a "duty of due care as 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.

◆ Return of funds

- A funding organization will issue **an order to return the funds** involved in misuse.

◆ Compensation for damages

- If the researcher's misuse inflicts damage to the University, the researcher will assume **financial responsibility for compensation**.

◆ Legal action

- If the behavior is highly malicious, legal action such as **criminal or civil complaints** may be pursued.



Punishments of researchers involved in misuse are very serious and can include job-related punishments and long-term restrictions on eligibility for competitive research funds, posing a risk to their future careers and research.

Punishment and influence of the University

When a case of research fund misuse is discovered, the University may also be punished (in addition to the individual who misused the funds). These punishments can have a profound effect on the operation of the University:

- ◆ **Reduction of overhead expenses / Suspension of competitive research fund allocation**
 - **When a deficiency in the University's misuse prevention system has been identified, the following measures may be taken:**
 - Reduction in overhead expenses for the entire University (maximum 15%)
 - Suspension of competitive research fund allocation
- ◆ **Return of funds**
 - A funding organization will issue an order to return the funds involved in misuse.
 - * If a funding organization issues an order to return the funds and the University follows it, the University can file a claim for compensation against the researcher involved.
- ◆ **Others**
 - **An enormous amount of time, investigative expenses and more** will be accrued to both the researcher and the University.
 - There will be a loss of social trust in the University. (Worsened relations with the government, local municipalities and companies, decline in the number of students, loss of human resources, etc.)

Examples of punishments

Case 1 Misuse by fictitious orders and deposits

Outline of misuse	<ul style="list-style-type: none"> · A researcher conspires with a supplier to make a fictitious order and has the University make a payment to the supplier although no deliveries are actually made. · A researcher has the supplier manage money provided by the University as a deposit, and has the supplier deliver goods such as consumables in the following year or thereafter.
Punishment	<ul style="list-style-type: none"> · Return of the research funds involved in misuse (A claim may be filed for compensation from those involved in the misuse) · Limitation on applicant eligibility for competitive funds (5 years) <ul style="list-style-type: none"> * Even if it is not misappropriation for personal purposes, it has a huge impact on society and constitutes highly malicious behavior. · Personnel punishment for those involved in the misuse and public announcement of the names and other information · Suspension of transactions with the supplier engaged in the misuse

Case 2 Misuse caused by bogus business trip (or padded charges)

Outline of misuse	<ul style="list-style-type: none"> · Although the researcher purchases standard air tickets to claim travel expenses, he/she cancels the tickets later and purchases discount tickets for the actual business trip. · The researcher does not return the difference in cost between the standard and discount tickets and instead uses the surplus funds by him/herself for personal entertainment. (Business trip expenses: standard air tickets > discount air tickets)
Punishment	<ul style="list-style-type: none"> · Return of the research funds involved in misuse (A claim may be filed for compensation from those involved in the misuse) · Limitation on applicant eligibility for competitive funds (10 years) <ul style="list-style-type: none"> * It is considered misappropriation for personal profit. · Personnel punishment for those involved in the misuse and public announcement of the names and other information



Misuse will almost certainly be uncovered by checks on expenditure procedures, internal and external audits, and reporting by related parties.

Authority and Responsibilities of Researchers 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 :** The researcher is allowed to place an order less than 1.5 million yen per one contract (excluding construction contracts).
- **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

[Confirmation before ordering]

① Identification of the fund source for purchase	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 multiple suppliers.
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 the delivery will be completed by the deadline.
⑥ Selection of suppliers	Select a supplier who offers 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.
④ Wining and dining by a supplier	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.



Avoid unnecessary contact with suppliers. Be careful not to form excessively close relationships with suppliers. Try to meet with them in open spaces, for example.

Responsibilities and Other Important Points for 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**.

In addition, 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.

In the case of compensation and wage payments

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

- As a general rule, the Work Engagement Book should be managed by the Administrative Office. This is to avoid having the management of working conditions done by the lab alone.
- When researchers manage the Work Engagement Book, the Administrative Office must extract random samples and conduct interviews with the employees. (Refer to page 13.)

In the case of 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 reimbursement.

In the case of merchandise purchase

◆ 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 20.)
- 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.

- When the budget execution status is remarkably behind schedule, confirm the reason and schedule with a researcher, and take remedial measures such as urging early execution when necessary.

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

- Conduct data analysis and other checks of the budget execution status as appropriate, discover risk factors promptly, check the actual goods, and arrange a hearing to learn why a particular supplier has been chosen, when necessary.

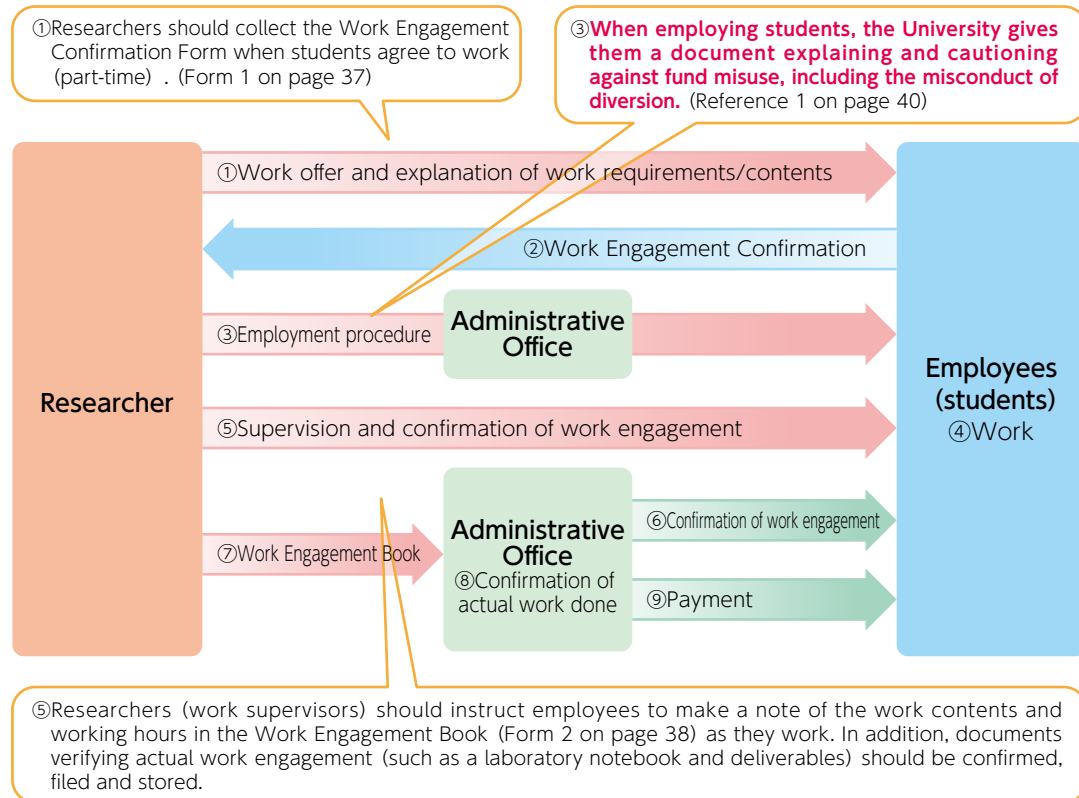
Procedures for Wage and Compensation

Wages

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 misconduct of diversion 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



- ▶ **As a general rule, the Work Engagement Book should be managed by the Administrative Office.** This is to avoid having the management of working conditions done by the lab alone.
- ▶ When wages are financed through competitive research funds working hours should be used only for the intended purposes of the competitive research funds.



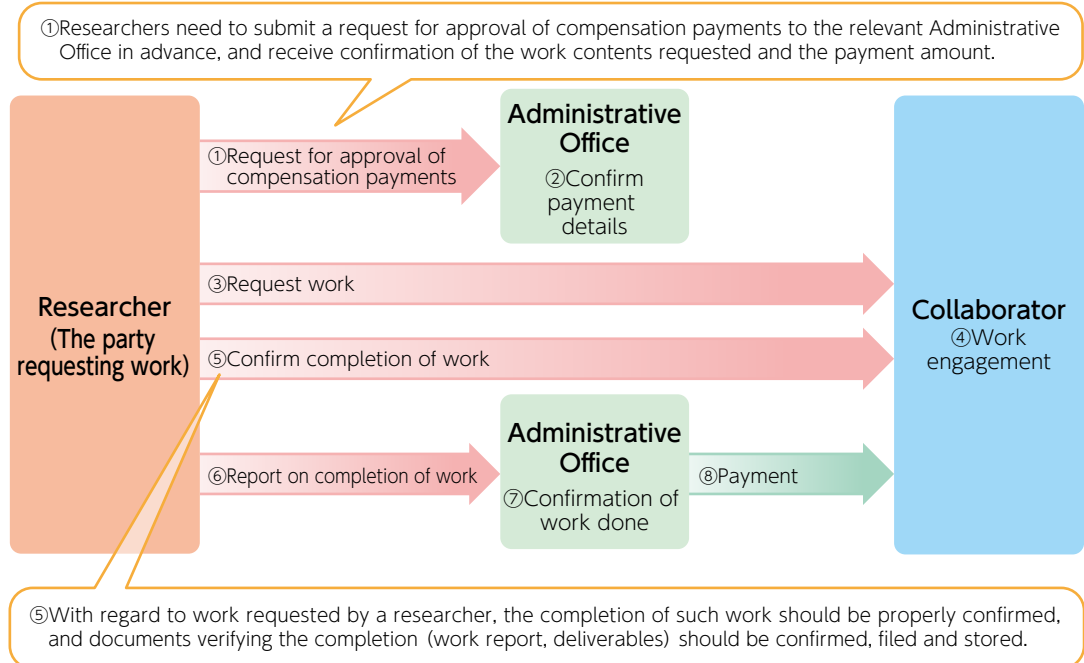
When the Work Engagement Book is managed by a lab, administrative staff will have random spot interviews with the concerned employees (students) to confirm actual work engagement.

Disbursement of compensation

Important points to observe when paying compensation to collaborators for University work.

- ① Properly determine the payment amount based on the compensation payment standards stipulated by the University.
- ② Properly confirm and verify completion of the requested work.

Basic flow



- ▶ The University has stipulated the maximum unit amount in the standard compensation category of the compensation payment standards. When disbursing compensation, please decide on the proper amount of compensation while considering the budget, difficulty of the work, status and title of the collaborator, economic situation of the concerned country (salary standards, price levels, etc.) when the work is done overseas, and generally-accepted concepts. (If the compensation cannot be determined based on these standards, payment can be made after discussion.)
- ▶ When requesting work for which the unit price is not indicated in the payment standards, the researcher shall determine the proper amount and pay compensation by considering the work content and current market prices.
- ▶ After completion of the work, the researcher must properly confirm implementation of the work with the work report and deliverables.



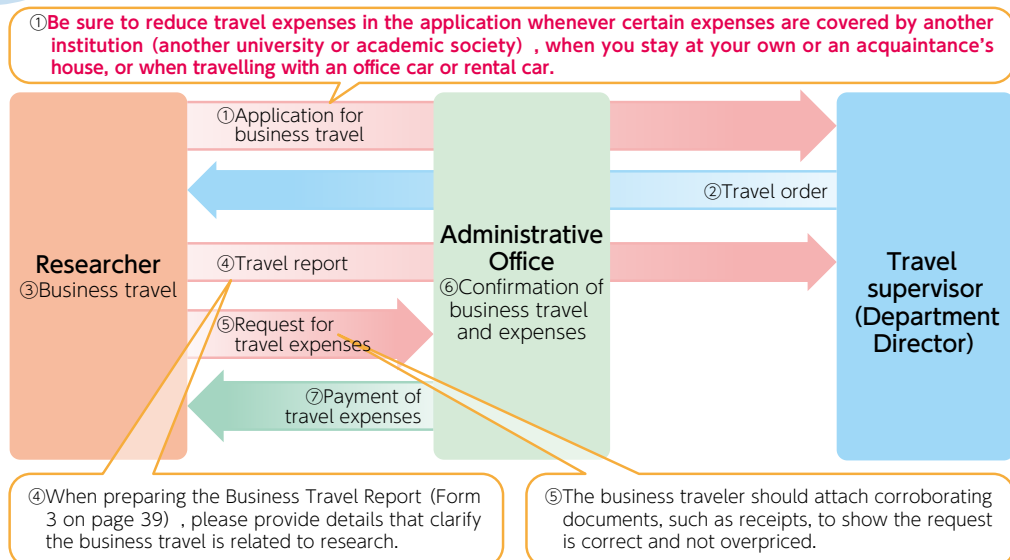
As a salary is already paid for University work done by the academic staff of Kyushu University, paying separate compensation leads to a suspicion of double payment of salary and compensation. Therefore, disbursement of compensation to academic staff of Kyushu University is prohibited in principle.

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 and report when travel expenses are unnecessary.

Basic flow



Verification documents for public transportation to be submitted

Means of transportation	Verification documents	
	Arranged by oneself	Arranged by Q-HAT
Air	<ul style="list-style-type: none"> Documents that verify boarding (*) Receipts 	None However, documents that verify boarding are required when using airlines other than JAL and ANA, or a package deal, or when there is a change in the itinerary.
Railway	<ul style="list-style-type: none"> Receipts (Not needed for domestic travel) 	None
Bus	<ul style="list-style-type: none"> Receipts (Not needed for domestic travel) 	None
Marine vessel	<ul style="list-style-type: none"> Receipts (Required only when requesting sleeper fees for domestic travel) 	None

* Documents that verify boarding may include boarding pass stubs, boarding certificates issued by an airline company and boarding information issued at a boarding gate at an airport or elsewhere.

• As for documents that verify the boarding of an invitee, it is acceptable to submit copies of the concerned documents only for a return trip.

• When using a ticketless boarding service with a mobile boarding pass, for example, please obtain and submit a boarding certificate or boarding information issued at the boarding gate and elsewhere.



• When a travel expense reduction is called for due to the traveler staying at his/her home or an acquaintance's home, using a rental car or a courtesy car provided by a host, eating meals provided at a social gathering or other occasion, or when travel expenses are provided by another organization, be sure to report these to avoid the disbursement of unneeded travel expenses.

• When paying students travel expenses, the University gives them a document explaining and cautioning against fund misuse, including the misconduct of diversion. (Reference 1 on page 40)

Q-HAT Arrangement

- ▶ Regarding travel expenses for a business trip, a series of procedures from application to reporting can be conducted automatically by the travel expense system (Q-HAT) . You can entrust the arrangement of air tickets, railway tickets, accommodations, and packaged travel products to University-contracted suppliers. (Q-HAT arrangement)
- ▶ **Use of the Q-HAT system offers various benefits, such as a reduction in travel expense burdens for the academic staff and simplified office procedures. There is no need for the advance purchase of air tickets and no need to submit a receipt for reimbursement of travel expenses.** Your active use of this system is encouraged.
- ▶ **However, when paying for business travel expenses from competitive research funds, please check the rules of the competitive research fund concerned as some require documentary evidence of transportation, even if the arrangements were made using Q-HAT.**

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.

Traveling within an area such as Fukuoka City and between local areas

- ▶ When the academic staff of Kyushu University travel within an area adjacent to the University or between nearby areas, please cover transportation expenses by using prepaid IC cards or advance-payments by researchers, as these trips are not covered by the travel expense request system.
 - Areas not covered by the travel expense system
Fukuoka City, Kasuga City, Onojo City, Itoshima City, Kasuya District and other areas for which the University decides that travel expense provisions are unnecessary.
- * However, when asking persons outside the University to do work, travel expenses will be provided even when they travel in the areas noted above.

Payments for invitees from overseas

- ▶ Payments for travel expenses and compensation to invitees from overseas shall, **as a rule, be made by bank remittance (international money transfer)** . This is to avoid the risk of losing cash, among other reasons.
- ▶ However, when the invitee's circumstances make a bank remittance difficult, cash compensation can be made via a University staff member (payment via a proxy) who serves as a proxy recipient.
- ▶ **In case of a proxy payment, be sure that the procedures required for the proxy recipient are conducted, and that travel expenses and other sums paid to the proxy are given to the invitee without fail.**
- ▶ **When disbursing via a proxy, a notice of payment details is given to the concerned invitee from the Administrative Office in advance to secure the infallible payment of travel and other expenses provided by the University to the invitee himself/herself.**
- ▶ **Q-HAT can also make arrangements** for air, rail, and accommodations for invitees from abroad.



- When a researcher manages the payment of travel expenses and others to an invitee via proxy payment, and pays accommodation fees or transportation expenses on his/her behalf out of consideration to the invitee (who may not be accustomed to Japan), the money must be granted to the invitee first. Then, it must be managed properly after obtaining obvious approval from the invitee.
- When a researcher pays for airfares and other expenses for an invitee in advance, out of necessity to implement the invitation for a project to proceed smoothly, the researcher must properly settle the expenses with the invitee by presenting receipts and other documents.

* For more on travel expenses and the travel expense system, please refer to "Kyushu University Faculty Handbook." (<https://e-handbook.kyushu-u.ac.jp/english/>)



Procedures for Merchandise Purchases

Contract System of Kyushu University

There are different procedures for merchandise purchases depending on the amount of the contract. An office worker will be in charge of these contract procedures. However, **the researcher (budget manager) who received the budget allocation and was entrusted with the affairs related to the management and execution of the budget, is allowed to place an order less than 1.5 million yen per one contract (excluding construction contracts) .**

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)	Researcher (budget manager) order (*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 1.5 million yen per contract (except for a construction 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.



- When placing an order, please enter it into the financial accounting system right away.
- If you discover that a supplier has not been paid, please contact the Administrative Office immediately.
- It is necessary to ensure fairness, transparency, competitiveness, and economic feasibility when entering into contracts.

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.

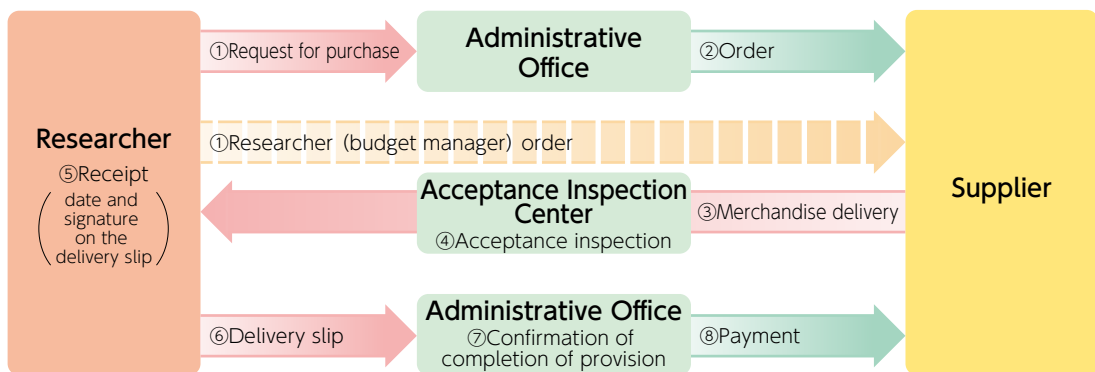


Kyushu University collects written pledges from major suppliers stating their intention not to be involved in misconduct. Make certain that suppliers understand they should inform the Clerical Division in charge if they are asked to conduct improper transactions by any academic staff.

* For details regarding procedures for merchandise purchases, please refer to the "Kyushu University Faculty Handbook." (<https://e-handbook.kyushu-u.ac.jp/english/>)

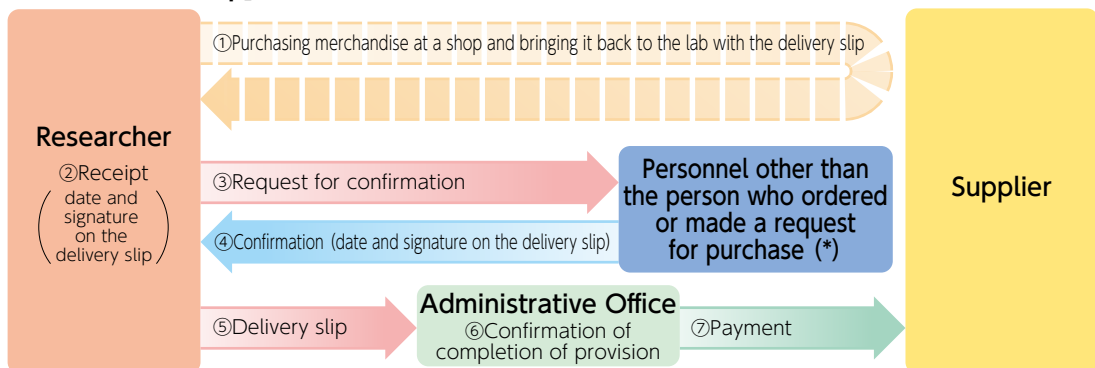


Confirmation by Acceptance Inspection Center

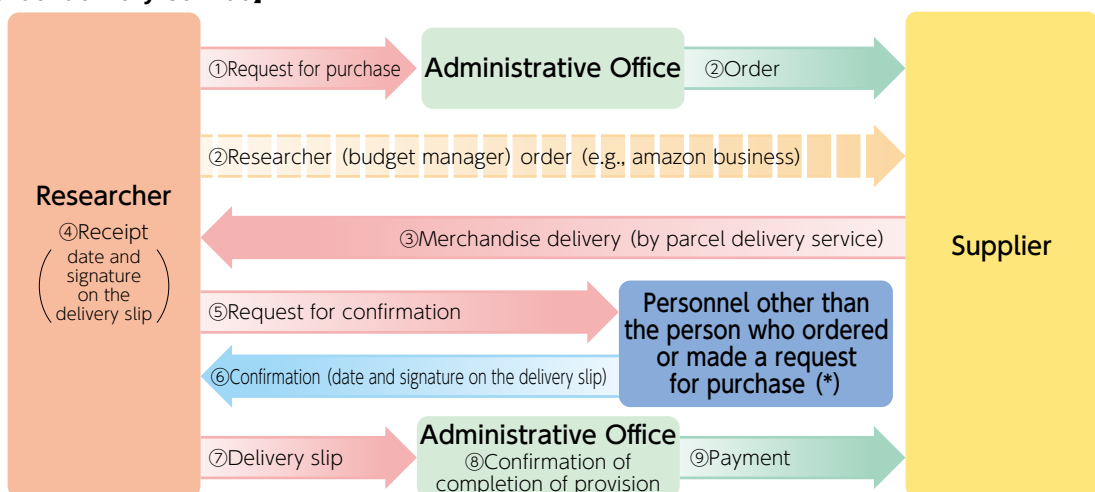


Confirmation by a third party other than the person who ordered

[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]



* When, instead of the Acceptance Inspection Center, confirmation is conducted by a third party other than the orderer, confirmation should be conducted without the orderer's influence, so make efforts to prevent personnel from the same lab as the orderer from conducting confirmation.

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 (weekdays)(*)
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	1st floor, Administration Building	092-583-7906	9:00 ~ 18:00
Ohashi Campus	1st floor, Bldg. 8	092-553-4470	9:00 ~ 18:00

* Open hours are subject to change at short notice, so please check the website.
Website: Kyushu University Open Bidding Information Disclosure System
(<https://chotatsu.jimu.kyushu-u.ac.jp/>) (in Japanese only)



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.

Items that cannot be inspected by the Acceptance Inspection Center

For contracts that cannot be easily inspected at the Acceptance Inspection 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. (*)
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 Acceptance Inspection Center's open hours and needs to be used or consumed immediately	
④ Contracts for delivery outside the area of the Acceptance Inspection Center	Acceptance inspections shall be performed by the inspection staff (accounting or supplies section staff) designated in each department.
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 Contracts for purchases of medical pharmaceuticals, medical materials, isotopes and the like	

* In this case, confirmation should be conducted without the orderer's influence, so make efforts to prevent personnel from the same lab as the orderer from conducting confirmation of the facts.

Acceptance inspections of service contracts, except for specific cases (such as printed materials)

- ▶ When there are tangible deliverables (tangible articles that can be verified in a repair report and a checkup list), inspection must be conducted by the inspection staff in accordance with documents that can confirm actual implementation (such as delivery) and a completion report, as a general rule.
- ▶ For maintenance and checkup of equipment without any deliverables, ensure reliable acceptance inspections by conducting such confirmations in the presence of inspection staff.

Receipt of delivered 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)

- ▶ Staff in charge of inspections from each department should conduct designated inspections after confirming the signature (seal) related to the above acceptance and the receipt signature (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.



- The Acceptance Inspection Center marks designated goods at the time of the acceptance inspection to prevent suppliers from bringing back the delivered goods and using the same goods repeatedly for delivery.
- If the delivered goods were confirmed only by a person from the same lab as the person who ordered, the Administrative Office shall randomly select such orders for spot reconfirmation at a later date.
- **For large items that require installation and adjustment, please contact the Acceptance Inspection Center in advance, as the staff will conduct an on-site acceptance inspection following installation.**

* Details and considerations relating to delivery confirmation (acceptance inspection) procedures are posted on the website.

Website: Related Information on the Use of Research Funds (On-campus use only)
(<https://kenkyuhi-in.jimu.kyushu-u.ac.jp/kensyuu-kyoin/hacchu-kensyu-kyoin-r3-12.pdf>)
(in Japanese only)



Food and Drink Expenses

Although, in principle, food and drink expenses cannot be disbursed by the University, expenses for meetings with persons outside the University and other occasions can be disbursed when they are required to conduct University projects stipulated by the conference expense payment standards.

〈Examples for which food and drink expenses may be disbursed according to conference expense payment standards〉

Meetings, etc.

- Lunch for meetings held from morning through to afternoon and lasting 3 hours or longer
- Dinner for meetings held until 8:00 p.m. or later and lasting 3 hours or longer

Social gatherings, etc.

- Event for the entire University (university foundation anniversary ceremony, opening ceremony, etc.)
- Social gatherings hosted by the President
- Gatherings for research communication in line with the defined purposes of external funds, and social gatherings for international academic exchanges

* **Even for the events defined above, food and drink expenses cannot be disbursed if they are attended only by the staff members of Kyushu University.**



When disbursing food and drink expenses, be sure to confirm that they are truly needed by carefully reviewing the necessity and appropriateness of the disbursement (prices, venues, participants, etc.). These precautions will help prevent any suspicions of impropriety from being cast on private social gatherings.

University Credit Card

Budget managers and others may use the University Credit Card. Using the card to make advance payment can reduce the burden on academic staff members.

◆ Considerations when using the University Credit Card

- Although it can be used online or in stores in the same manner as a personal credit card, please keep in mind that the budget manager is responsible for its use, and please choose suppliers carefully in order to make efficient use of the budget.
- If billed by the credit card company prior to delivery, payment will be processed as an advance payment. However, after delivery, the delivery must be confirmed by the person who placed the order and two other University staff members. Please sign and date the delivery slip, and submit the slip to the Administrative Office right away.
- May not be used for expenses that are not recognized as being necessary to the completion of the work (personal expenses, etc.). After using the card, it is necessary to perform procedures to repay the University.

* Please contact the Administrative Office for the manual on the details of the procedures and other information.



When making purchases via SOLOEL ARENA (Powered by ASKUL) or Amazon Business, please use your University ID instead of the University Credit Card as discounts are available through corporate contracts.

Reimbursement

When needed to complete urgent work, a researcher can pay for the following expenses in advance on behalf of the University and later claim reimbursement from the University.

Merchandise applicable for reimbursement

- ▶ Highway tolls, gasoline, participation fees, admission fees or annual fees for academic conferences and international conferences, expenses related to paper submissions, proofreading, translation and separate printing, expenses for books and magazines and literature-copying costs during a business trip.
- ▶ In addition to the above, **reimbursement shall be conducted within the concerned authority by a person who can act as budget manager (less than 1.5 million yen for the reimbursement)**.

Important points to observe when reimbursing

- ▶ Execute a budget efficiently, in the same way as with ordinary orders.
 - ▶ When you purchase goods, **the merchandise needs to be inspected in the same way as when ordered directly by the University**, and a delivery slip and receipt must be submitted.
 - ▶ Submit the reimbursement report as soon as possible.
 - ▶ **When you receive money due to a product being returned, or for any other reason, promptly report it to the relevant office.**
 - ▶ Reimbursement for expenses that are not recognized as being necessary to the completion of the work (personal expenses, etc.) will not be approved.
- * Unnecessary reimbursements may generate the suspicion of misuse. As such, reimbursements can only be approved where the expenses were unavoidably needed for work completion. Please be careful not to reimburse unnecessarily.



- For goods purchased by advance payment, a random inspection of the actual goods will be conducted at a later date.
- It is particularly inappropriate to make an advance payment for a contract with a supplier with whom the researcher usually transacts using invoiced payments.

Management of Purchased Merchandise

Clerical work related to goods management is governed by the President, and the authority is commissioned to each Department Director.

When disposing of merchandise and when transferring it to other organizations, you must apply for and obtain approval from the Department Director. In addition, when accepting merchandise donated or transferred from other organizations, you also must apply for and obtain approval from the Director.

Merchandise management category

Kyushu University categorizes and manages merchandise as follows:

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	Equipment that costs between 0.1 mil. yen and 0.5 mil. yen and has a lifetime duration of more than one year
③ Consumables (Easily sold goods)	Even if they cost less than 0.1 mil. yen, easily sellable PCs, tablet-style computers, digital cameras, video cameras, TVs, and recording devices are managed in the same way as that used for "less-costly equipment" above.
④ Consumables	Other than ①, ②, ③
⑤ Borrowed goods	Goods borrowed from other organizations

* For ① - ③ and ⑤, merchandise numbers are given. Numbered stickers must be attached to the goods.

Borrowed goods

- ▶ For borrowed goods, borrowing conditions specified by the lending organization may be applied. Therefore, prior notice to the lending organization may be required before disposing of (returning) or moving them. Please proceed with the proper procedures after checking with the relevant Administrative Office.
- ▶ **Please note that the ownership of some goods purchased by external funds (mainly research funds in trust from the government) must be transferred to a commissioning organization (government, etc.) after the research period, after which they must be managed and used as borrowed goods.**



- For the management and usage status of goods, the Administrative Office conducts regular inspections to check the actual items and their usage status. Confirm usage status and locations regularly, and manage the items properly.
- When using and managing goods, keep in mind that if you lose or damage them intentionally or by serious negligence, and cause damage to the University, you must assume the responsibility of compensation for any damage.

~ Ban on Close Relationships with Suppliers ~

- ▶ Many misuse cases arise from an overly close relationship with a supplier. When a relationship with a supplier becomes too close, it may lead to information leakage and suppress fair competition.
- ▶ Act moderately and maintain a high degree of ethics in daily activities, and keep contact with a supplier to the minimum necessary. Take measures such as having meetings with suppliers in an open space.



- **Misuse such as fictitious orders may occur as an attempt to adjust accounts payable generated by past transactions. Accounts payable are generated especially with suppliers with whom the researcher has a close relationship, by placing orders exceeding the budget and deferring the payment for the shortfall. Such behavior itself is inappropriate and induces later misuse, so this act is never permitted even if a supplier agrees.**
- The University takes measures to prevent overly cozy relationships between researchers and suppliers, such as by monitoring by the Administrative Office to see if there have been any unusual orders.

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 research 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.

Type of research funds and rules

Type of research funds		Rules to be observed
Competitive research funds	Subsidies/grants-in-aid (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-in-aid)	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 research funds and others (direct expenses)

With competitive research funds and others (direct expenses), there are some expenses that cannot be covered, depending on the system.

Please reconfirm the details of the system when using these research funds.

◆ Prohibition against use for unintended purposes

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

◆ Limited use of funds

- There are certain limitations on the use of competitive research 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 research funds are generally those whose proceedings have commenced after the date dictated by the rules, such as the date when an unofficial decision of subsidy 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 25.)

Examples pointed out by the Board of Audit of Japan

An inspection by the Board of Audit of Japan in FY2022 found that the University had improperly paid expenses that are not allowed under the subsidy guidelines and handling procedures for projects subsidized by the Ministry of Education, Culture, Sports, Science and Technology.

◆ Outline

- The costs of constructing facilities that are not covered by subsidies were included among those maintained using subsidies for the promotion of university reform, and the subsidies were found to be excessive and unjust.

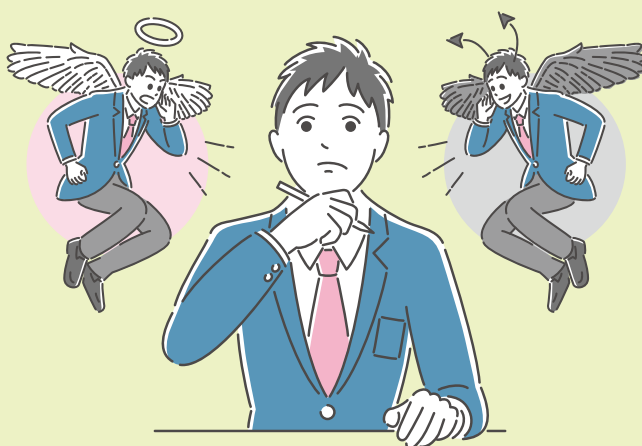
◆ Causes

- It was clearly stated in the application guidelines and Q&A that, although the installation of equipment is covered by the subsidy, construction costs for facilities are not.
- A researcher requested the department in charge to place an order for room renovation work based on **the mistaken understanding that the expenditure was possible as long as it was necessary in the execution of the subsidized project.**
- The department in charge of ordering also placed the order and signed the contract **without reconfirming the application guidelines and Q&A**, and used the subsidy to make payment.
- In addition, after completing the subsidized project, the department in charge of performance reporting also issued a report to the Ministry of Education, Culture, Sports, Science and Technology **without reconfirming the application guidelines and Q&A.**

In order to prevent similar incidents in the future, each person in charge should thoroughly check the rules of use prior to applying, placing orders, and issuing reports.



- The application guidelines, etc. may stipulate that expenditures are not allowed even when executing in line with the purpose for which the competitive research funds were received (especially for **construction costs for facilities**, and **maintenance costs outside the subsidized period**). Please check the application guidelines prior to requesting an order.
- If uncertain about whether or not using subsidies to cover specific expenses would violate the rules of use (such as whether or not the installation of equipment or the construction of facilities are covered), please contact the Administrative Office.



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 there is an unused balance in granted research funds, you can return the balance to the funding organization.

Advance payment system of research funds

- ▶ For external funds such as subsidies 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 research funds, including Grants-in-Aid for Scientific Research, can be used by adding the direct expenses of multiple projects by clarifying each ratio of burden, 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, some competitive research funds allow for the purchase of equipment for common use in combination with research funds from multiple systems. (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 subsequent fiscal year by following the designated procedure. This is done when research cannot be completed within the planned fiscal year due to unavoidable reasons that could not have been 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.
- ▶ Among Grants-in-Aid for Scientific Research, 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, and when wishing to extend the period of the subsidized project due to changes in the research plan or other reasons, it may be extended by following the prescribed procedures, up to a maximum of one fiscal year.
- ▶ Some research funds other than the Grants-in-Aid for Scientific Research can also 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.

Internal Audit

The Audit and Compliance Office, established as an organization directly controlled by the president, conducts **internal audits** of professional work and accounting. An internal audit is conducted for the use of research funds every fiscal year.

Internal audit of research fund execution

- ▶ The office confirms whether research funds have been properly managed and used in accordance with the usage rules of the funding organization and University, and whether there has been any impropriety. In addition, the office verifies whether a sufficient management system for the research funds has been established.
- ▶ For auditing, a risk-based approach has been introduced to analyze factors in line with the actual circumstances of the University. The approach entails focused confirmation of risks that can enable misconduct, and considers risk factors, social trends and other points, which leads to more effective auditing.
- ▶ For selected projects, confirmation is achieved by the following methods, in addition to using documents:
 - **Interviewing researchers, lab managers, and office managers**
 - **Checking sales ledgers and other documents obtained from suppliers against delivery slips and other items**
 - **On-the-spot confirmation of actual goods (including surprise spot-checks)**

Audit report, request for corrective and improved measures

- ▶ The results of the internal audit are reported to the President by the Audit Report.
- ▶ When the audit reveals points needing correction or improvement, the director of the audited department is urged in writing by order of the President to take remedial measures.
- ▶ When there are other points to be improved or corrected, they are pointed out in the Audit Report and in other ways.

Cases pointed out in the internal audit

- ▶ The followings are cases that have been noted in the past concerning research fund execution.
- ▶ As these cases are apt to lead to misconduct, please make sufficient efforts not to invite a similar situation, even if you are not directly involved.
 - Although the date of receipt must be filled out on the delivery slip when receiving merchandise, a researcher wrote down a different date (as the researcher was absent on the date due to a business trip or vacation) because of inadequate understanding of the acceptance inspection rules.
 - Although the details of a specific duty should be filled in on the Business Travel Report, the description was insufficient and the relationship between the actual duty and research contents could not be confirmed.
 - Although procedures need to be conducted in advance when disposing of university equipment, there was a delay in the procedures, and the necessity and appropriateness of the disposal could not be confirmed.
 - Although a reduction of travel expenses should have been applied for, as accommodation fees were unnecessary (because a researcher stayed at his/her parents' house during a business trip), unnecessary travel expenses were provided because the researcher forgot to report this.

* Past results of internal audits and other information are posted on the Audit and Compliance Office website. <https://kansa.jimu.kyushu-u.ac.jp/index.htm> (in Japanese only)



- Past internal audits noted that many cases were caused by insufficient understanding of the accounting procedures.
- If you have any doubts or questions about the procedures, please contact the Consultation Window (page 42) to confirm what the correct procedures are.

Efforts to Prevent Misuse of Research Funds

System on the use and management of research funds

With the establishment of Guidelines for Managing and Auditing Public Research Funds at Research Institutions (Implementation Criteria) by the Ministry of Education, Culture, Sports, Science and Technology, Kyushu University has formulated **the Basic Policy of Managing and Auditing Public Research Funds at Kyushu University (decided by the President)**. **Appendix 1 on page 31** 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 34)** 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 their implementation status and reports on these to the General Director.

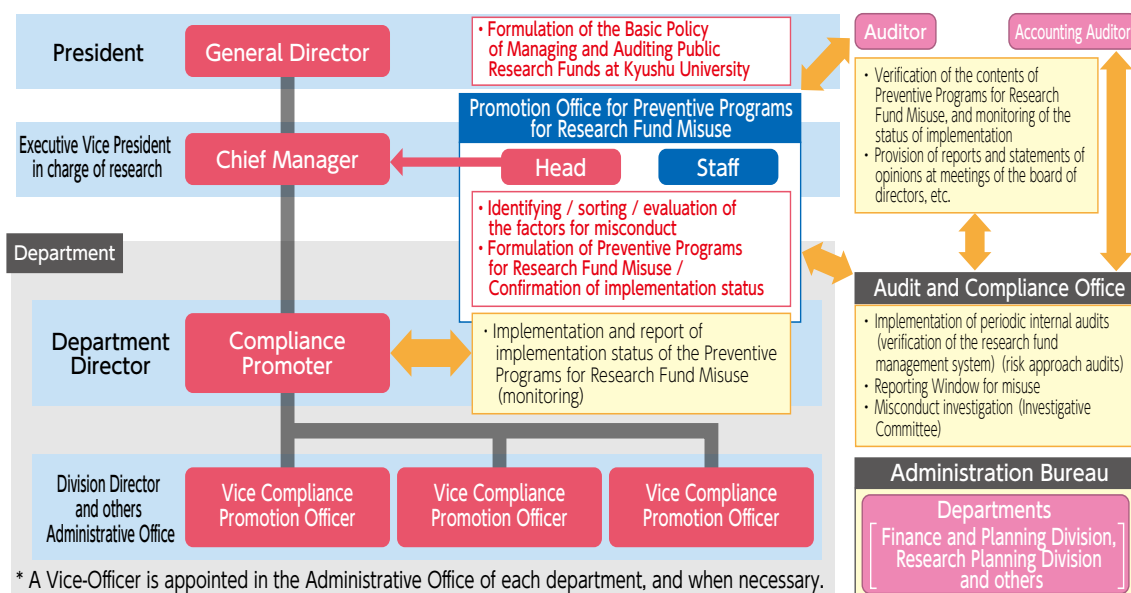
◆ Compliance Promoter [Each Department Director]

- 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 those who are engaged in using and managing public research funds in their Departments, and manages and supervises course attendance, in order to prevent misconduct.
- Conducting regular awareness-raising activities and 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.
- * 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



Compliance education on the use and management of research funds and awareness-raising activities

Our efforts include compliance education and awareness-raising activities conducted in accordance with the Compliance Education and Awareness-Raising Action Plan (Appendix 3 on page 36) formulated based on our basic policy.

Ongoing awareness-raising activities

In order to create an organizational culture that prevents incidents of misuse, we engage in a variety of awareness-raising activities for each target based on the Action Plan (Appendix 3 on page 36), with the goal of raising and promoting awareness to prevent misuse.

Target	Activities
All members	<ul style="list-style-type: none"> Notification via email Proper accounting of donations to individual faculty members, etc. Results of internal audits in the first and second halves of the fiscal year, etc. Awareness surveys (questionnaires) 【once every three years】 Ascertaining how aware members are of misuse prevention Posting of awareness-raising materials, etc.
Compliance Promoter	<ul style="list-style-type: none"> Awareness-raising activities at social gatherings with officers and department directors Overall prevention of research fund misuse, and the results of internal audits in the first and second halves of the fiscal year, etc.
For researchers	<ul style="list-style-type: none"> Awareness-raising activities at faculty meetings, etc.
For students and others who receive compensation, travel expenses, etc.	<ul style="list-style-type: none"> Distribution of materials to raise awareness of matters related to compensation and travel expenses 【as needed】

Compliance education on the use and management of research funds

Compliance education is conducted by the online training system to ensure that the University's policy for preventive measures and rules regarding the proper use of research funds are well-understood, and to raise awareness of how to prevent misconduct.

All those involved in the use and management of research funds at Kyushu University are required to take the course, so be sure to do so.

◆ Those who need to take the course (All involved in the use and management of research funds)

- (1) All officers, faculty members and administrative workers (including part-time workers)
- (2) In addition to the above, all those engaged in the use and management of research funds
Ex. Chief researchers of Grants-in-Aid for Scientific Research, etc. among professors emeritus, Research Fellowship for Young Scientists of the Japan Society for the Promotion of Science, etc.

◆ When to take the course

- New members of the University shall take the course within one month of recruitment.
- Those who have already completed the course must again take the course each time the contents of compliance education are revised.

◆ How to take the course

- Take the compliance education course using the online training system.
Log on to the online training system as follows (All University ID (SSO-KID) is necessary), refer to the course manuals, and follow the directions on the screen to implement the following ①, ② and ③ in sequential order: ① View the compliance education materials, ② take the comprehension check test (completion requires that all answers be correct), and ③ submit Written Confirmation on Proper Use of Research Funds (Reference 2 on page 41).
- Submission of the Written Confirmation (after answering all questions correctly, submit via the online training system) will complete the procedure.

〈Procedure〉

1. From Kyushu University website, go to "Promotion of Proper Research Activities"

(<https://www.kyushu-u.ac.jp/ja/research/ethics/propulsion/>) (in Japanese only)

[Kyushu University website > Research and Industry-University-Government-Citizen Collaboration > Research ethics and Life ethics > **Promotion of proper research activities**]

2. Open the PDF file "**Regarding the implementation of research ethics education and compliance education**" under the item of "Research ethics education at Kyushu University," and log on to the online training system following the instructions about the compliance education.



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

June 27, 2007
Decided by the President
Revised on April 1, 2023

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 research funds (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.

< Role >

The General Director shall perform the following duties.

A The General Director shall formulate and disseminate basic policies on measures to prevent misuse, and take the necessary measures to implement them. In addition, the Chief Manager and Compliance Promoter shall exercise appropriate leadership to ensure that public research funds are used and managed responsibly.

B In formulating the basic policy and specific measures to prevent misuse, the General Director shall lead deliberations at meetings of the board of directors, and deepen discussions with the officers and others on the status of implementation and effectiveness of the measures.

C The General Director shall regularly conduct a variety of awareness-raising activities to raise and promote awareness among members.

- (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.

< Role >

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.

< Role >

The Compliance Promoter 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 Conducting regular awareness-raising activities and 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. Role of Auditors

- (1) Auditors shall monitor the status and operation of internal controls for preventing misuse from the perspective of the University as a whole.
- (2) In particular, auditors shall ensure either that factors leading to misuse identified via monitoring and internal audits conducted by the Chief Manager or Compliance Promoter are reflected in the Preventive Programs for Research Fund Misuse or that the Preventive Programs are being properly implemented.
- (3) Auditors shall regularly report the results obtained via the preceding two items to the board of directors, and provide their opinions.

4. Raising and promoting awareness among concerned parties

- (1) Compliance Promoters shall conduct compliance education on the policies and rules for misconduct prevention for all who are engaged in the use and management of public research funds, keep track of their attendance records and level of understanding, and have them submit a pledge.
- (2) Compliance education shall be designed to be effective and efficient in accordance with the duties, authority, and responsibilities of each member, and the contents shall be reviewed regularly. In addition, when implementing the education, a certain period of time should be set in advance, and members should be required to take them on a regular basis.
- (3) The Compliance Promoter shall conduct ongoing awareness-raising activities for all members involved in the use and management of public research funds, with the aim of eliminating misuse.
- (4) Formulate the Code of Conduct for all engaged in the use and management of public research funds.

5. 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 ensure that all who are engaged in using and managing public research funds are familiar with the Rules, and shall ensure that students and others who receive compensation, travel expenses, etc. from public research funds are also familiar with the rules.

6. 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 discrepancies between the actual sharing of duties and the regulations on duty sharing. In addition, the official authority of personnel at each stage shall be clarified, and clear decision-making procedures shall be established in accordance with the scope of official authority.

7. Preparation and enforcement of the rules on handling whistle-blowers of misuse, conducting investigations and taking disciplinary actions

- (1) The General Director shall establish a reporting window accessible by persons both inside and outside the University for issues regarding the misuse of public research funds at the Audit and Compliance Office.
- (2) The Audit and Compliance Office 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.

8. Understanding of the cause of misuse, formulation and implementation of preventive programs and monitoring

- (1) The Promotion Office for Preventive Programs for Research Fund Misuse shall be established with the Chief Manager as head, to serve as the department in charge of promoting the Preventive Programs for Research Fund Misuse (including plans for compliance education and awareness-raising activities; the same shall apply hereinafter).
- (2) The Promotion Office for Preventive Programs for Research Fund Misuse shall formulate and implement a misconduct preventive plan to serve as the highest tier among specific misconduct prevention measures, and shall monitor the status of its implementation.
- (3) The Promotion Office for Preventive Programs for Research Fund Misuse shall ensure close cooperation with auditors, provide the necessary information, and exchange opinions on the status of formulation, implementation, and review of the Preventive Programs for Research Fund Misuse.
- (4) The Promotion Office for Preventive Programs for Research Fund Misuse shall, in cooperation with the Audit and Compliance Office, review the University's situation regarding factors that may lead to misconduct ("causes of misconduct"), and systematically organize and evaluate them. In addition, the Preventive Programs for Research Fund Misuse shall be formulated to reflect measures to address the causes of misconduct and to effectiveness, and shall be reviewed as necessary based on the causes of misconduct to improve efficiency and appropriateness.
- (5) Administration Bureau and all departments shall cooperate with the Promotion Office for Preventive Programs for Research Fund Misuse to eliminate misuse, while autonomously implementing the Preventive Programs for Research Fund Misuse.

9. 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) In addition to the preceding stipulations, the General Director shall take measures to ensure the appropriate use and management of public research funds, such as establishing a system that enables third parties to conduct effective checks based on the causes of misconduct.

10. Promotion of information transmission and sharing

- (1) The General Director shall establish a consultation window at the Administration Bureau and in each Department, as places to provide consultations regarding the Rules to personnel inside and outside the University.
- (2) The General Director shall publish the policy and procedures regarding measures aimed at preventing the misuse of public research funds on the website.

11. Audit system

- (1) The Audit and Compliance 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 Audit Plan shall be reviewed as necessary based on the causes of misconduct identified to improve efficiency and appropriateness, and the quality of audits shall be improved by utilizing personnel with specialized expertise.
- (3) The Audit and Compliance Office shall ensure close cooperation with auditors and accounting auditors, and provide any necessary information in order to facilitate efficient, effective, and multifaceted internal audits, and shall regularly exchange opinions on the status and operation of internal controls to prevent misuse, monitoring, internal audit methods, the use and management of public research funds, and other matters.
- (4) The results of internal audits and other information shall be disseminated through compliance education and awareness-raising activities to prevent similar risks from arising.

12. 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 1, 2021, in addition to those specified above.

Kyushu University Preventive Programs for Research Fund Misuse

In accordance with Article 8 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.

(Formulated on October 29, 2008, and final revision on July 7, 2023)

Category	Item	Cause of Misuse	Possible Misuse Content	Measures to address Cause of Misuse	
	Expenses, etc.			Administration Bureau	Department
1. General Items	1. Responsibility System	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.	(1-1-1)Announce the titles and roles of the General Director, Chief Manager and Compliance Promoter on the website. [Finance and Planning Div.]	(1-1-2)Appoint a Vice Compliance Promotion Officer from the administrative office in each department. In addition, appoint a Vice Compliance Promotion Officer where necessary.
	2. Raising and promoting awareness among concerned parties	There is insufficient recognition that research funds are public money.	Lack of awareness of proper accounting leads to misconduct.	(1-2-1)Establish a system to provide compliance education on the University's basic policies, rules, and code of conduct regarding measures to prevent misuse, as well as ongoing awareness-raising activities to eliminate misuse. [Finance and Planning Div., Research Planning Div.]	(1-2-2)A Compliance Promoter 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. (1-2-3)A Compliance Promoter reports to Chief Manager on the methods of dissemination regarding compliance to his/her department and on implementation status of urging non-attendees. (1-2-4)The Compliance Promoter shall conduct ongoing awareness-raising activities in the relevant departments for all members involved in the use and management of public research funds, with the aim of eliminating misuse, and shall report the status of implementation to the Chief Manager.
	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.	(1-3-1)Clarify the rules on administrative procedures and promote them via the Research Funds Handbook and briefings. [Finance and Planning Div.] (1-3-2)To standardize interpretations of the rules, prepare a FAQ and post it on the website. [Finance and Planning Div., Research Planning Div.] (1-3-3)Prepare documents describing the necessary rules for students and others who receive compensation, travel expenses, etc. from public research funds. [Finance and Planning Div.]	(1-3-4)Disseminate the usage rules in addition to the procedures for adoption at each department. Also, ensure that all members involved in the use and management of public research funds as well as all students and others who receive compensation, travel expenses, etc. from public research funds are aware of the rules.
	4. Clarification of official authority	As the allocation of official authority is unclear, the check system does not function.	Weak deterrents lead to misconduct.	(1-4-1)Clarify the extent of each official authority, simplify settlement procedures, and review them according to actual duties as necessary. (1-4-2)Include the range of researcher's orders in the Research Funds Handbook and the website to disseminate the information widely both inside and outside the university. [Finance and Planning Div.]	(1-4-3)Strengthen researchers' understanding of the need for appropriate checks and build a system of proper implementation at each department. (1-4-4)Clarify where the authority and responsibility for orders by a researcher lie, and be sure the researcher understands it in advance.
	5. 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.	(1-5-1)Establish a university-wide window for consultations on rules in the Administration Bureau, and announce it on the website. [Finance and Planning Div.]	(1-5-2)Establish departmental windows for consultations on rules in each department, and announce them on the website.
	6. Audit system	Effective audits are not conducted.	Losing substance of audit system.	(1-6-1)Conduct risk approach audits especially focusing on misconduct risks. Audit the implementation status of prevention measures as well. (1-6-2)Review the Audit Plan based on the causes of misconduct identified. In addition, improve the quality of audits by utilizing personnel with specialized expertise. (1-6-3)Ensure close cooperation with auditors and accounting auditors, and exchange opinions regularly. Also, disseminate the results of internal audits and other information, such as by using them in compliance education and awareness-raising activities. [Audit and Compliance Office, Promotion Office for Preventive Programs for Research Fund Misuse]	(1-6-4)Disseminate the results of internal audits and other information to ensure that similar risks do not arise, and report the status of dissemination.
	7. 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.	(1-7-1)Decide how to handle the following, and disseminate the details through the Research Funds Handbook and the website. ①Confirm the execution status of budgets at appropriate times and implement improvement measures where necessary ②Affairs concerning the procedures of ordering and inspections ③Affairs concerning the procedures of inspections of special services ④Affairs concerning employment management of part-timers. This should be conducted by the Administrative Office in principle. ⑤Manage easily sold goods properly ⑥The Administrative Office should understand the actual implementation status of business trips taken by researchers (1-7-2)Ask suppliers to submit a pledge and other necessary documents considering certain risk factors and effectiveness [Finance and Planning Div., Accounting Div., Procurement Div., Utilization Div., Human Resources Div.]	(1-7-3)Conduct proper execution of decisions.

Category	Item	Cause of Misuse	Possible Misuse Content	Measures to address Cause of Misuse	
				Administration Bureau	Department
2. Specific efforts	1. Travel expenses	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.	(2-1-1) Clarify and disseminate the usage rules through the regulations and the Research Funds Handbook. [Finance and Planning Div., Accounting Div., Human Resources Div.]	(2-1-3) 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 expenses] False claims are submitted for unneeded accommodation fees while staying at one's own home.		(2-1-4) 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.		(2-1-5) 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, office worker must check with the relevant person or institution to confirm whether there is a provision of travel expenses by another institution, where necessary.
		Travel expenses and compensation for researchers invited from overseas are paid by proxy when it is difficult to transfer the money overseas, and it is not reliably ensured that the individual concerned receives payment.	[Embezzlement] The proxy does not deliver the travel expenses, etc. to the invitee, and instead keep it for personal use.		(2-1-6) If payment by proxy is unavoidable, in addition to obtaining a signature of receipt from the invitee, the Administrative Office shall inform the invitee in advance of the amount to be paid and other information.
		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.	(2-1-2) Clarify deadlines for payments by agents on the website, and make them widely known. [Finance and Planning Div., Accounting Div.]	(2-1-7) Announce deadlines, so as not to put too much burden on researchers.
2. Wages and compensation		In some cases, a faculty member individually handles employment and work engagement procedures.	[False compensation] Compensation is paid to students when they do not actually work, and the money is diverted to other expenses.	(2-1-1) Clarify and disseminate the usage rules through the regulations and the Research Funds Handbook. [Finance and Planning Div., Accounting Div., Human Resources Div.]	(2-2-1) Collect Work Engagement Confirmations from students to prevent the management of working conditions being conducted only by the laboratory. As a general rule, the Administrative Office manages attendance sheets. If the Administrative Office cannot manage the sheets, 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. (Complicit in misuse by following the researcher's instructions without realizing that it is misuse.)		(2-2-2) 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.
3. Costs of goods		Inspections for special services such as the production of databases, programs and digital content production and the maintenance and inspection of equipment, as well as inspections for deliveries relating to installation adjustments 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.	(2-3-1) For deliveries involving installation or adjustment work, the Acceptance Inspection Center shall, in principle, confirm the delivery at the site after installation. [Acceptance Inspection Center]	(2-3-4) When there are tangible deliverables (tangible articles that can be verified in a repair report and a checklist list), 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 checklist 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 sale of goods] A researcher sells goods such as PCs improperly, and he/she obtains money by such misconduct.	(2-1-1) Clarify and disseminate the usage rules through the regulations and the Research Funds Handbook. [Finance and Planning Div., Procurement Div., Utilization Div.]	(2-3-5) For easily sold goods, clearly indicate that they were purchased with public research funds, and manage them properly by recording their storage locations.
		Losing of substance.	[Misconduct in general]		(2-3-6) 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 by the Acceptance Inspection Center, delivered goods are brought back by a supplier and false claims are submitted for them.	(2-3-2) 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]	(2-3-7) 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.
		If a lab does not properly record accruals, it will result in a failure to pay contractual obligations to suppliers.	[Fictitious orders] A researcher creates fictitious orders in collusion with a supplier, and settle unpaid bills.	(2-3-3) Instruct suppliers via the website and other means to promptly notify the Administrative Office of any non-payment. [Finance and Planning Div., Procurement Div.]	(2-3-8) Instruct researchers to immediately record the source of accrual when placing an order.
4. Others		Since researchers apply for and obtain public research funds without fully understanding the costs of the relevant research, resulting in excesses and deficiencies in research funds, or hindrances to execution management due to the concentration of public research funds or the acquisition of large-scale public research funds.	[Misconduct in general]	(2-4-1) Keep everyone informed of the need to forecast the proper budget required for research at the time of application for public research funds through a briefing session. [Grant Support Office, Finance and Planning Div.]	(2-4-2) Be sure researchers are informed of the followings - Announce the usage status of public research funds regularly, if usage is concentrated near the end of the fiscal year, an office worker must determine the reasons for this with the concerned researchers, and ask for improvements as necessary. - If the execution of public research funds is beyond the initial plan due to a reasonable cause, use a roll-over system. Researchers should know that if public research funds cannot be used by the end of the fiscal year and are returned, this will not disadvantageously influence future funding.

Compliance Education and Awareness-Raising Action Plan

In accordance with Article 8 of the Basic Policy of Managing and Auditing Public Research Funds at Kyushu University (enacted by the President on Apr.1, 2017), the Compliance Education and Awareness-Raising Action Plan is stipulated as follows.

(Formulated on August 31, 2021)

☐ ... Compliance education ☐ ... Awareness-raising activities

Target	1Q	2Q	3Q	4Q
All members	<input type="radio"/> Notification via email ・ Proper accounting of donations to individual faculty members, etc.	<input type="radio"/> Notification via email ・ Overall prevention of research fund misuse	<input type="radio"/> Notification via email ・ The results of internal audits in the first half of the fiscal year <input type="radio"/> Awareness surveys (questionnaires) [once every three years] ・ Ascertaining how aware members are of misuse prevention <input type="radio"/> Posting of awareness-raising materials, etc. ・ Overall prevention of research fund misuse	<input type="radio"/> Notification via email ・ The results of internal audits in the second half of the fiscal year <input type="radio"/> Notification via email ・ Overall prevention of research fund misuse
	<input type="radio"/> E-learning courses [in principle, within one month after assuming one's post: as needed]* ・ Compliance education and comprehension check tests			
Compliance Promoter			<input type="radio"/> Social gatherings with officers and department directors ・ Overall prevention of research fund misuse ・ The results of internal audits in the first half of the fiscal year	<input type="radio"/> Social gatherings with officers and department directors ・ The results of internal audits in the second half of the fiscal year
For researchers	<input type="radio"/> University-wide FD (for new faculty members) ・ Basic matters concerning the prevention of research fund misuse		<input type="radio"/> Faculty meetings, etc. ・ Overall prevention of research fund misuse	
For students and others who receive compensation, travel expenses, etc.	<input type="radio"/> Distribution of awareness-raising materials [as needed] ・ Matters relating to compensation and travel expenses			

* For all members who are involved in the use and management of research funds

* This form is the latest version, as of Mar. 2024.

[Sample]

Work Engagement Confirmation

1. Expense Item <small>(In case of competitive research funds, project number, project name, and representative researcher's name should be indicated.)</small>	<small>(In the case of competitive research funds)</small> Grants-in-Aid for Scientific Research (Research Category) Project Number ○○○○○○○○ Project Name ○○○○○○○○○○○○○○○○○○ Research Representative's Name ○○ ○○ Research Representative's Affiliation ○○○○
2. Work Contents	Data collection and entry work
3. Working Period Working Days	From: month ○○ date ○○ year ○○○○ To: month ○○ date ○○ year ○○○○ (○) days in total
4. Salary	1,074 yen per hour
5. Considerations	① Salary is paid in consideration for work. It is prohibited to overcharge salary by making a misstatement of working hours in the Work Engagement Book or to pay back the salary to the laboratory. ② Employees are to make a note of the work contents and working hours in the Work Engagement Book as they work.

month ○○ date ○○ 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.**

(Considerations)

"Work Engagement Confirmation" provides students and others with a description of the work prior to commencement, the duration of the work, and the salary rate, and confirms that the worker has agreed to the aforementioned details.

* "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 of Compensation Payments."

* If the authenticity of the confirmation by the employee can be guaranteed, then input via electronic media is an acceptable replacement for a signature.

* This form is the latest version, as of Mar. 2024.

【Sample】

Work Engagement Book

Expense Item Grants-in-Aid for Scientific Research (Research Category)
(In the case of competitive research funds)

Project Number ○○○○○○○○○○

Project Name ○○○○○○○○○○○○○○○○○○○○○○○○○○○○○○○○

Research Representative's Name ○○○○ (○○○ ← Title)

[Month ○○ Year ○○○○]

[Department name: Faculty of ○○]

Date	Day	Work Contents and Working Hours	Employee's Stamp
1	Wed	: ~ : h	
2	Thu	: ~ : h	
3	Fri	: ~ : h	
4	Sat	: ~ : h	
5	Sun	: ~ : h	
6	Mon	Data collection on ○○○ 15 : 00 ~ 17 : 00 2 h	(Stamp)
7	Tue	: ~ : h	
8	Wed	Data collection on ○○○ 15 : 00 ~ 17 : 00 2 h	(Stamp)
9	Thu	: ~ : h	
10	Fri	: ~ : h	
11	Sat	: ~ : h	
12	Sun	: ~ : h	
13	Mon	: ~ : h	
14	Tue	: ~ : h	
15	Wed	Data sorting on ○○○ 15 : 00 ~ 17 : 00 2 h	(Stamp)
16	Thu	: ~ : h	

Date	Day	Work Contents and Working Hours	Employee's Stamp
17	Fri	: ~ : h	
18	Sat	: ~ : h	
19	Sun	: ~ : h	
20	Mon	: ~ : h	
21	Tue	: ~ : h	
22	Wed	Data analysis on ○○○ 15 : 00 ~ 17 : 00 2 h	(Stamp)
23	Thu	: ~ : h	
24	Fri	: ~ : h	
25	Sat	: ~ : h	
26	Sun	: ~ : h	
27	Mon	: ~ : h	
28	Tue	: ~ : h	
29	Wed	: ~ : h	
30	Thu	Data analysis on ○○ and data entry work 15 : 00 ~ 17 : 00 2 h	(Stamp)
31	Fri	: ~ : h	
Total		10 h	

Hourly Rate **1,074** yen **10** (hour(s)) / day(s) Amount of Payment **10,740** yen

I certify the above information on working days and hours is true.

month○○date○○year○○○○

Name of Employee (Signature)

Name of Work Supervisor (Signature)

(Considerations)

- * The entries in red should be handwritten. Employee's stamp may also be replaced by his/her signature.
- * The space for "Work Contents and Working Hours" is to be filled out by employees. Please instruct them to describe the specific contents as they work.
- * When paying salaries from competitive research funds, working hours should be used only for the intended purposes of the competitive research funds. Note that the employees in this case cannot be engaged in any work for other purposes in these working hours.
- * "Work Supervisor" is a person who directs and supervises the work of the employee, such as Research Representatives or Research Copartners, who conduct the work (research) assigned to the employee.
- * When signing, the Work Supervisor is to confirm the work engagement and the documents to prove it (such as laboratory notebook and deliverables).
- * If appropriate, additional columns are allowed to be made in the "Work Engagement Book," such as tables for the stamp/signature of the work confirming persons engaged.
- * If the authenticity of the confirmation by employees and others can be guaranteed, then input via electronic media is an acceptable replacement for their signatures.

* This form is the latest version, as of Mar. 2024.

[Sample]

Business Travel Report

Attn: Head (Department Director)

month 〇〇 date 〇〇 year 〇〇〇〇

(Dept. etc.) Faculty of 〇〇〇〇

(Title) Prof.

(Name) Taro Kyudai

I hereby report the business trip I made as follows:

Budget Administrator	RAJJ 〇〇〇〇 / (Research in Trust) 〇〇〇〇 ((Independent) 〇〇〇〇)
Fund Source	102010000 / Research income in trust (Project)
Project	RAJJ 〇〇〇〇 / R&D concerning 〇〇〇〇
Travel Period	month 〇〇 date 〇〇 year 〇〇〇〇 to month 〇〇 date 〇〇 year 〇〇〇〇
Destination	Dept. of 〇〇 , 〇〇 Univ. and 〇〇 Hall in Tokyo
Purpose	Meeting on elucidation method of 〇〇〇〇 and participation in the 〇 th 〇〇 workshop
Business Details	<p>1. Date: month 〇〇 date 〇〇 year 〇〇〇〇 14:00 - 17:00</p> <p>2. Affiliation, title and name of another party: Prof. 〇〇 and Associate Prof. 〇〇 , 〇〇 Univ.</p> <p>3. Details of the meeting: I had a meeting on the elucidation method on this research subject with Prof. 〇〇 and Associate Prof. 〇〇 at 〇〇 Dept. of 〇〇 University. Regarding how to solve the relationship between 〇〇〇〇 and 〇〇〇〇 , 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: month 〇〇 date 〇〇 year 〇〇〇〇 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 〇 th 〇〇 workshop held at 〇〇 Hall in Tokyo to exchange information on 〇〇〇〇 needed to carry out this research subject. I delivered presentation on research results under the title of 〇〇〇〇 , the theme of this research subject, and participated in discussions on research methods for 〇〇〇 and collected information on 〇〇〇〇.</p> <p>4. Subject No.: (Write when necessary)</p>
Others	

(Considerations)

* 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 affiliation, name and other information of the other party.

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

~ To Students Who Receive Salary / Compensation / Travel Expenses from Kyushu University ~

Most salaries, compensation, travel expenses, etc. paid by the University in exchange for research cooperation are sourced from taxpayers. Therefore, the University is obligated to make appropriate and efficient use of research funds, which are the source of payment, and promotes efforts to prevent the misuse of research funds.

The misuse of research funds cannot be justified for any reason. When receiving salaries and other compensation, please ensure that you are not involved in the misuse of research funds.

〈Typical examples of research fund misuse〉

False compensation

This refers to submitting false documents (for example, attendance sheets) to the University in order to have the University pay compensation (salary), although no work has actually been done.

Examples

- A student was made to create an attendance sheet that indicated more hours than actually worked, and compensation (salary) for this fictitious claim was collected. This money was used for the student's travel expenses to attend an academic conference.

Bogus business trips / Padded travel expenses

Submitting false documents to the University (such as a Business Travel Report) even though the trip was never made, and filing a claim for travel expenses based on this falsehood, or claiming travel expenses that were not actually required, even though the trip was made.

Examples

- Although travel expenses for a trip to speak at an academic conference were covered by the host organization, a claim for the expenses for the same trip was submitted to the University, and double travel expense reimbursements were received.
- A claim for the cost of standard fares and accommodation fees was submitted to the University, despite the fact that a cheaper package deal was actually used.

Diversion

Collecting a part or all of the money paid to students (salaries, compensation, and travel expenses), even though it is properly provided based on actual work.

Examples

- A researcher allotted a portion of the salary paid to a student to the lab to ensure equal distribution among all the students.
- A researcher instructed a student to deposit a portion of travel expenses into the lab's bank account in order to fund the laboratory's operations.

※ Please feel free to contact the department below if you have any questions about office procedures.

Department in charge

Telephone

* The following points of contact accept reports on the misuse of research funds.

〈On-Campus Reporting Window〉

Kyushu University Audit and Compliance Office

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

Telephone: 092-802-6648 (Fax : 2186)

E-mail: tuho@jimu.kyushu-u.ac.jp

〈Off-Campus Reporting Window〉

Please refer to the following website for information on the Off-Campus Reporting Window.
<https://www.kyushu-u.ac.jp/ja/contact/compliance>



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), nor will assist or tolerate such misuse.
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" (stipulated by Minister of Education, Culture, Sports, Science and Technology) require all those engaged in the use and management of the competitive research funds to submit a written confirmation to promote awareness prevalence.

* When taking the compliance education course on the use and management of research funds at Kyushu University, submission of this confirmation form (submission via the online training system) is required for completion of the course.

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

Consultation Window for Usage Rules and Office Procedures, Reporting Research Fund Misuse

Consultation Window for Usage Rules and Office Procedures

- The Consultation Window has been established to assist with research fund applications, usage rules and other needs.
- The Consultation Window welcomes any comments regarding usage of research funds and other items at all times.
- Even unintentional violations of usage rules can be regarded as misuse.
- In order to prevent unintentional misuse, please use the following consultation window when you are unsure of something.

University-wide consultation window

Content of consultation		Consultation window	Phone number	
Matters concerning system of application and usage rules	Matters concerning subsidies	Grant Support Section, Grant Support Office, Research and Industrial Collaboration Promotion Department	90	2327
	Matters concerning trustee agreements	Funded Research Contract Section, Industrial Collaboration Promotion Division, Research and Industrial Collaboration Promotion Department	092-400-0547	
Matters concerning accounting procedures		Finance and Planning Section, Finance and Planning Division, Finance Department	90	2337

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

* Contact information for each Consultation Window is posted on the website.
Website: Related Information on the Use of Research Funds (On-campus use only)
(https://kenkyuhi-in.jimu.kyushu-u.ac.jp/soudanmadoguchi/soudanmadoguchi_e.pdf)



Reporting Research Fund Misuse

The following office accepts reports on the misuse of research funds.

<On-Campus Reporting Window>

- Kyushu University Audit and Compliance Office
- Address: 744 Motooka, Nishi-ku, Fukuoka 819-0395
- Telephone: 092-802-6648
- E-mail: tuho@jimu.kyushu-u.ac.jp

<Off-Campus Reporting Window>

- Please refer to the following website for information on the Off-Campus Reporting Window and considerations when reporting.
(<https://www.kyushu-u.ac.jp/ja/contact/compliance>)

○ Important points to observe when reporting

- ① The informant's name should generally 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 valid reasons and factual evidence that 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.



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