



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 pose a risk to the researcher's future career and research, 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 this handbook will provide you with an accurate understanding of the basic rules governing the proper use of research funds.

December 2020

Tatsuro Ishibashi

President of Kyushu University

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To avoid unintentional misuse, please do not hesitate to contact the Consultation Window regarding any details or unclear points in the usage rules and office procedures for research funds.

Definition and nature of research funds

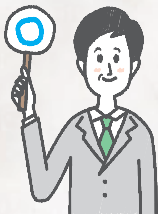
- ▶ Research funds are the financial resources used to allocate expenses needed to carry out research. Research funds are divided into several types: those granted by the government or private companies for a particular researcher's study, those granted for research commissioned by the government or 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 funds in the future.
- ✗ Some types of research funds are limited by various usage rules, and it is true that researchers are sometimes given the impression that research funds are difficult to use. However, this is not an excuse for the misuse of funds.

Proper use of research funds



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



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

2

What Researchers and Office Workers Should Always Have in Mind

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

Behavioral Criteria for Researchers at Kyushu University (excerpt)

1. Basic Principle

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

2. Basic Responsibilities and Attitudes of a Researcher

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

3. (omitted)

Kyushu University Research Charter (excerpt)

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

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

Ethics Rules of National University Corporation Kyushu University (excerpt)

National University Corporation Kyushu University Ethical Behavior Standards

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

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



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

3

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 the funds in violation of the content and conditions attached to the decision to deliver said funds."



Regardless of whether the misuse of funds is for personal purposes (misappropriation), a violation of the usage rules constitutes misconduct.

Prohibited actions when using research funds

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

▶ 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 (wage/salary), although no work has actually been done.

▶ Bogus business trips and padded travel expenses

This refers to a researcher submitting false documents (such as a Business Travel Report) even though the trip was never made, and filing a claim for travel expenses based on this falsehood. Claiming travel expenses that are not actually necessary (padded travel expense claim) is also considered misconduct, even when the travel actually took place.

▶ Fictitious orders, tampering with documents and deposited money

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

Prohibition against 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, the University provides them with a document explaining the misuse of research funds, including diversion, and cautions against misconduct. (Reference 1 on page 32.)

Examples of Research Fund Misuse

Examples of misuse involving false compensation (wage/salary)

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

Examples of misuse involving travel expenses

- ▶ 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**.
- ▶ Although a researcher purchased a discount air ticket, he/she asked the supplier to write up an estimate and an invoice for the standard price. The researcher then **submitted the padded travel expenses to the University**, and subsequently received the claimed amount.
- ▶ A researcher **submitted and received reimbursement for expenses for standard air fares and accommodation fees instead of declaring that he/she actually used a cheaper package deal**.

Examples of misuse involving merchandise purchase

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

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 academic staff for professional purposes.
- ▶ For this reason, Kyushu University prohibits individuals, including academic staff, 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).



If competitive funds or grants-in-aid directly allocated to an individual researcher 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 task.
- (2) Funds needed to conduct research activities in a private capacity using University facilities or equipment.

4

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 an incident of research fund misuse is discovered, the offending researcher will be subject to the following punishment.

▶ Public announcement of names and other information, disciplinary actions

- 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 funds

The funding organizations may take **measures to limit the offending applicant's eligibility** for competitive funds. If such measures are taken, the researcher will not be able to apply for competitive funds during the limitation period.

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

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

▶ Return of funds

The funding institution 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 pose 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 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 fund allocation

▶ Return of funds

- A funding organization will issue an order to return the funds involved in misuse.
 - ※ If a funding organization orders the return of the funds and the University complies, 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 caused 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) ※ 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 • 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. (Business trip expenses: standard air tickets > discount air tickets) · 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.
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 (10years) ※ It is considered misappropriation for personal profit. · Personnel punishment for those involved with the misuse • 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.

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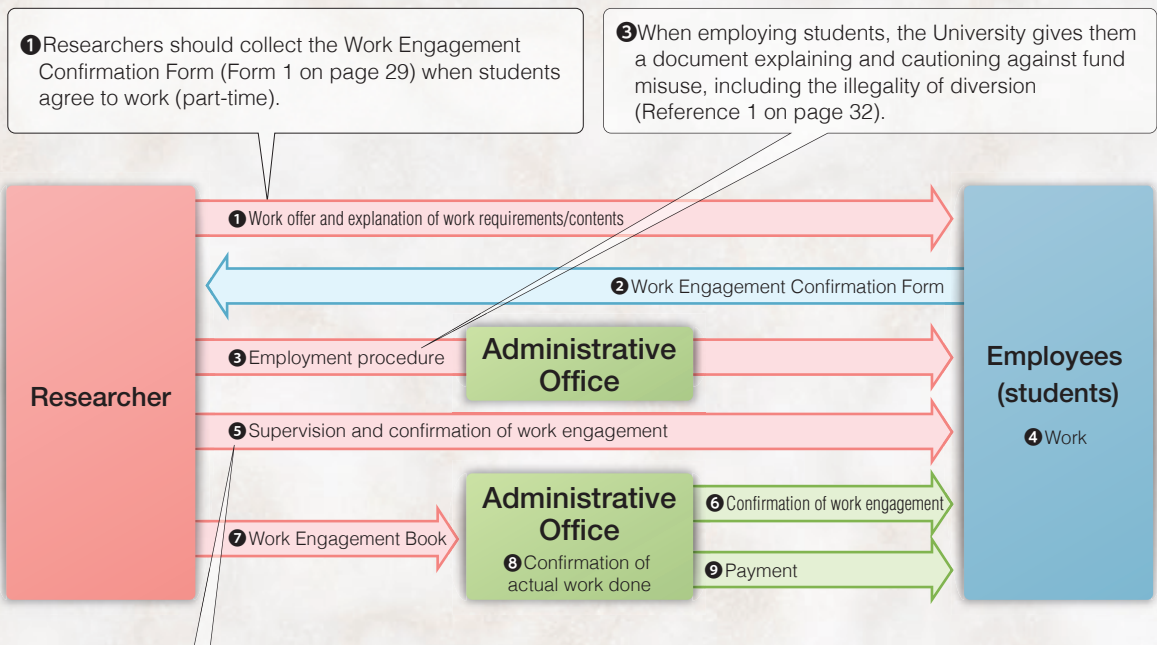
Procedures for Compensation and Wage

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 (hourly pay), and illegality 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



⑤ Researchers (work supervisors) should instruct employees to make a note of the work contents and working hours in the Work Engagement Book (Form 2 on page 30) as they work. In addition, documents verifying actual work engagement (such as a laboratory notebook and deliverables) should be confirmed, filed and stored.

- ▶ 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 payments are financed through competitive funds, working hours should be used only for the intended purposes of the competitive funds.



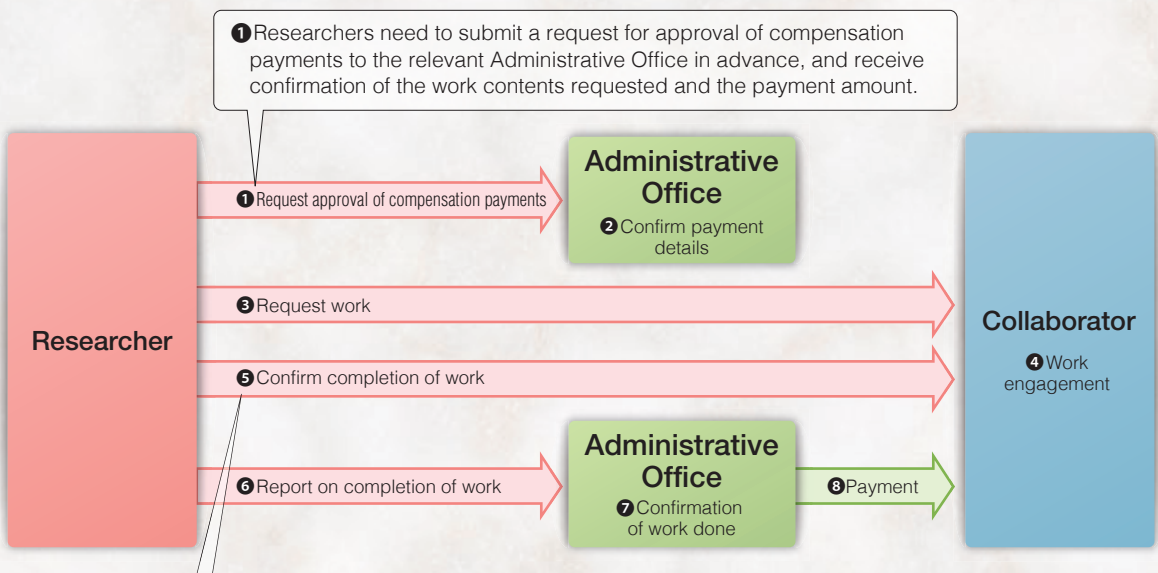
When the Work Engagement Book is managed by a lab, administrative staff will have random spot interviews with the concerned employees (students) to confirm actual work engagement.

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



⑤ With regard to work requested by a researcher, the completion of such work should be properly confirmed, and documents verifying the completion (work report, deliverables) should be confirmed, filed and stored.

- ▶ 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, the amount can be arrived at 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.

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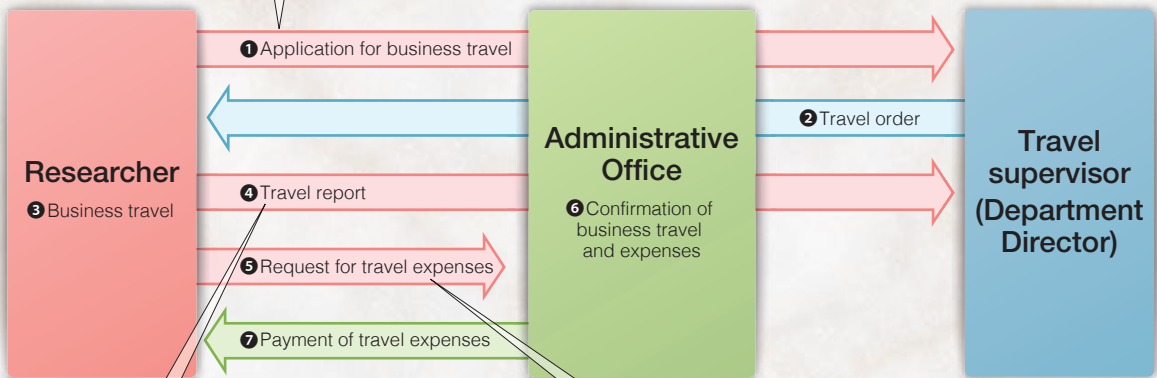
Procedures for Requesting Travel Expenses

Important points to observe when requesting travel expenses:

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

Basic flow

① Be sure to reduce travel expenses in the application whenever certain expenses are covered by another institution (another university or academic society), when you stay at your own or an acquaintance's house, or when travelling with an office car or rental car.



④ When preparing the Business Travel Report (Form 3 on page 31), please provide details that clarify the business travel is related to research.

⑤ The business traveler should attach corroborating documents, such as receipts, to show the request is correct and not overpriced.

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 	<ul style="list-style-type: none"> · None <p>However, documents that verify boarding are required when using airlines other than JAL and ANA, or a package deal.</p>
Railway	<ul style="list-style-type: none"> · Receipts (Not needed for domestic travel) 	<ul style="list-style-type: none"> · None
Bus	<ul style="list-style-type: none"> · Receipts (Not needed for domestic travel) 	<ul style="list-style-type: none"> · None
Marine vessel	<ul style="list-style-type: none"> · Receipts (Required only when requesting sleeper fees for domestic travel) 	<ul style="list-style-type: none"> · 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.

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.

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 for professional purposes, 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.



- 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 the Handbook for Faculty Members. (<https://www.kyushu-u.ac.jp/ja/university/publication/handbook>)



7

Procedures for Merchandise Purchases

Contract System of Kyushu University

There are different procedures for contracts depending on the amount of the contract. An office worker will be in charge of these contract procedures. However, a researcher who is allocated a budget and entrusted to manage said budget and complete the paperwork for execution (budget manager) is allowed to place the order, as long as the cost is less than 1.5 million yen per contract (except for a construction contract).

Order and contract procedures

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

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

(※1) When the amount of the contract is less than 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.

Selection of merchandise and determination of specifications

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



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

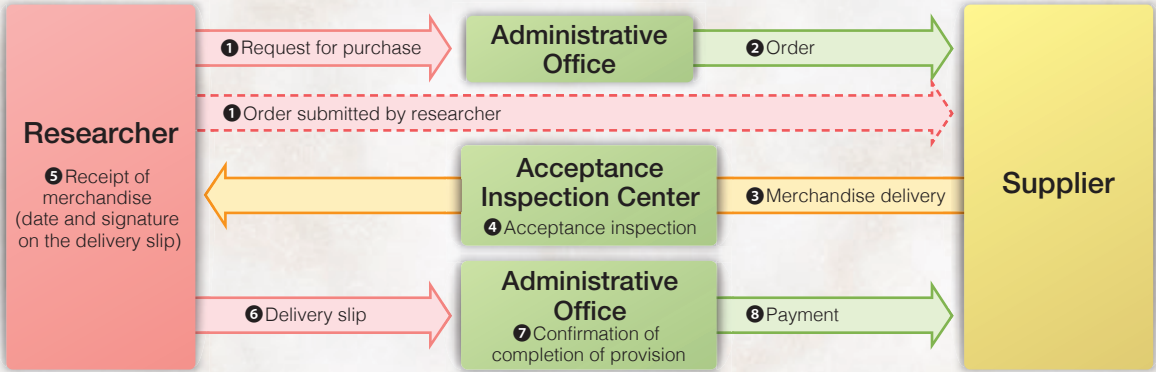
※ For details regarding procedures needed for merchandise purchases, please refer to the "Handbook for Faculty Members." (<https://www.kyushu-u.ac.jp/ja/university/publication/handbook>)



Important points to observe with contracts for purchases of merchandise:

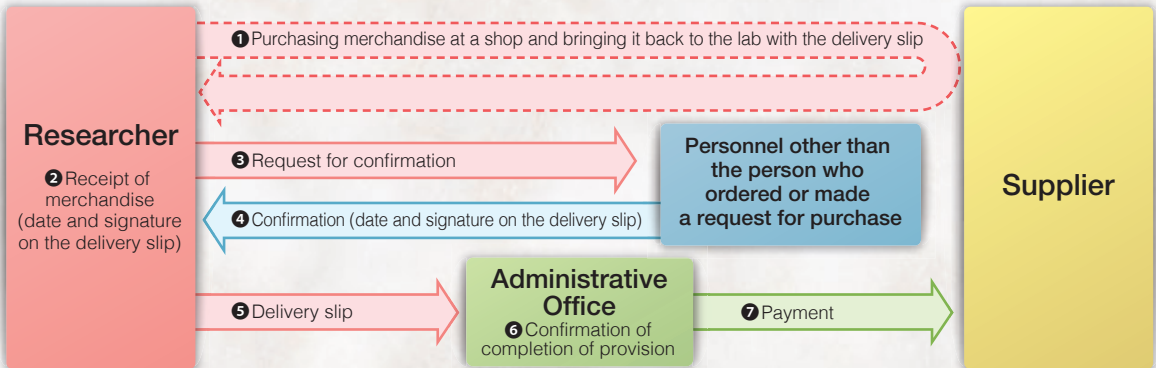
- ① Contracts should secure fairness, transparency, competition and economic efficiency.
- ② Appropriate acceptance inspection (visual confirmation) must be conducted by the Acceptance Inspection Center or a third person.
- ③ Confirmation of the completion of proper provision must be conducted by office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

<Confirmation by Acceptance Inspection Center>

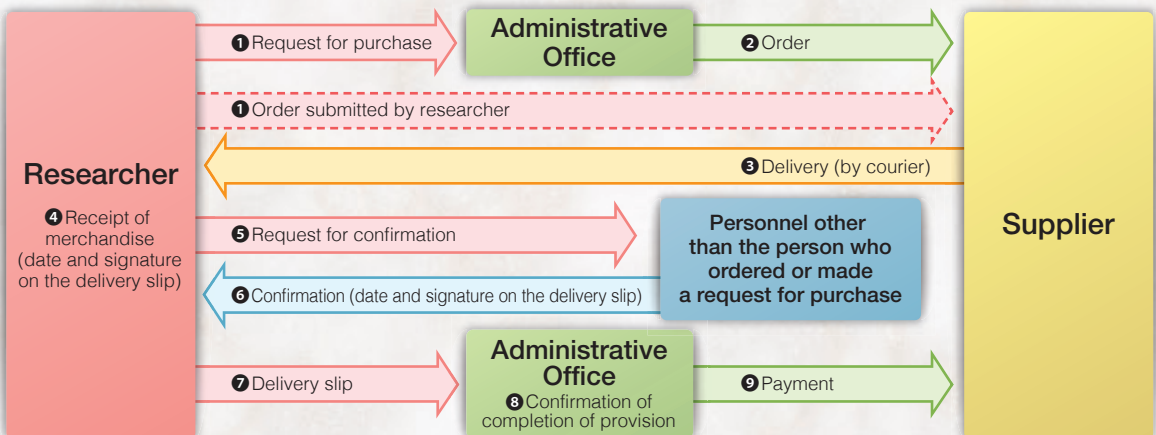


<Confirmation by a third party, other than the person who ordered>

[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]



Delivery Confirmation

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

Location of Acceptance Inspection Center

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

Acceptance inspection by the Acceptance Inspection Center

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

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

Items that cannot be inspected by the Acceptance Inspection Center

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

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

※ In this case, please make efforts to avoid confirmation by a person from the same lab as the person who ordered, in order to be sure the acceptance is checked without the influence of the person who ordered.

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 Inspection Acceptance 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 have been 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.

Food and Drink Expenses

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

<Social gatherings and such for which food and drink expenses may be disbursed according to conference expense payment standards>	Food and drink unit price (per person · taxes excluded)
· Event for the entire University (university foundation anniversary ceremony, opening ceremony, etc.) · Social gatherings hosted by the resident · Gatherings for research communication in line with the defined purposes of external funds, and social gatherings for international academic exchanges	· 2,000 yen or less for lunch · 5,000 yen or less for dinner

※ Even for the events defined above, food and drink expenses cannot be disbursed if they are attended only by the faculty and staff 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.

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:

- ① Execute a budget efficiently, in the same way as with ordinary orders.
- ② 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.
- ③ Submit the reimbursement report as soon as possible.
- ④ When you receive money due to a product being returned, or for any other reason, promptly report it to the relevant office.
- ⑤ 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

- The administrative work for merchandise management is governed by the President.
- When disposing of merchandise, or 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	Merchandise that costs between 0.1 mil. yen and 0.5 mil. yen and has a lifetime duration of more than one year
③ Consumables (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.

8

Usage Rules for Different Kinds of Research Funds

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

Type of research funds and rules

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

Expenses not covered by competitive funds and others (direct expenses)

With competitive 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 funds.

■ Prohibition against use for unintended purposes

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

■ Limited use of funds

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

■ Limitations on period of use

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

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

Combining Grants-in-Aid for Scientific Research and “other expenses” whose purpose of use are designated and using them for a project supported by the Grants-in-Aid for Scientific Research is generally prohibited, as it violates the limitations of use of other expenses. However, an exception may be made when you clarify the categories of use and allocate expenses for each purpose. (Refer to page 19.)

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

Combined use of research funds

- ▶ Some competitive funds, including 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 funds may be used as combined research funds of multiple systems to purchase equipment for common use. (When purchasing equipment for common use, the procedures that determine the ratio of burden must be settled in advance.)

Carrying over of research funds to the following year

- ▶ Grants-in-Aid for Scientific Research can be carried over for use in the subsequent fiscal year by following the designated procedure. This is done when research cannot be completed in 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.
- ▶ For funded research categories, research funds can be used for research progress regardless of the fiscal year by methods such as advancing, carrying over to the next fiscal year without advance procedures, and merchandise purchases on a multi-year basis. (Some research funds other than the Grants-in-Aid for Scientific Research can be used on a multi-year basis.)

Return of unused research funds

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



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

A researcher becomes a “**budget manager**” by obtaining a budget allocation, and is committed to administrative procedures regarding the management and execution of the budget, as well as to determining the purpose of use. The researcher is obligated to handle administrative work in finance and accounting with “**duty of due care of a prudent manager**” to manage the allocated budget.

Decision of purpose of use for budget

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

Orders

- **Authority** A researcher is allowed to place an order as long as it costs less than 1.5 mil. yen per 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

[Items to be confirmed before placing an order]

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 delivery will be completed by the deadline.
⑥ Selection of suppliers	Select suppliers who offer the University the most advantageous terms and price.

[Prohibited actions]

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



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.

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.**
 - Regarding research assistance work by students and others, properly confirm the actual work engagement by managing the Work Engagement Book at the Administrative Office to prevent work management from being conducted only by the laboratory.
 - When researchers manage the Work Engagement Book, the Administrative Office must extract random samples and conduct interviews with the employees. (Refer to page 9.)

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 expenses.

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 15.)
 - 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.

The Audit 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:
 - Hearings with researchers and part-time-employees
 - 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 removal procedures need to be conducted in advance when disposing of university equipment, there was an omission in the procedures, and the necessity and appropriateness of the removal (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 Office website.
(<http://kansa.jimu.kyushu-u.ac.jp/index.htm>)



- 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 34) to confirm what the correct procedures are.

In response to the Guidelines for Managing and Auditing Public Research Funds at Research Institutions (Implementation Criteria), as stipulated by the Minister of Education, Culture, Sports, Science and Technology, Kyushu University has formulated the **Basic Policy of Managing and Auditing Public Research Funds at Kyushu University (Decided by President)**. Appendix 1 on page 25 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 27)** 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 at Kyushu University

■ 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 systems 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 those who engage in the use and management of competitive funds and other funds in his/her department to prevent misuse, and manages and supervises course attendance.
- Monitors whether all members within the department under his/her management and supervision manage and use competitive funds and other funds properly, and offers directions for improvement where necessary.

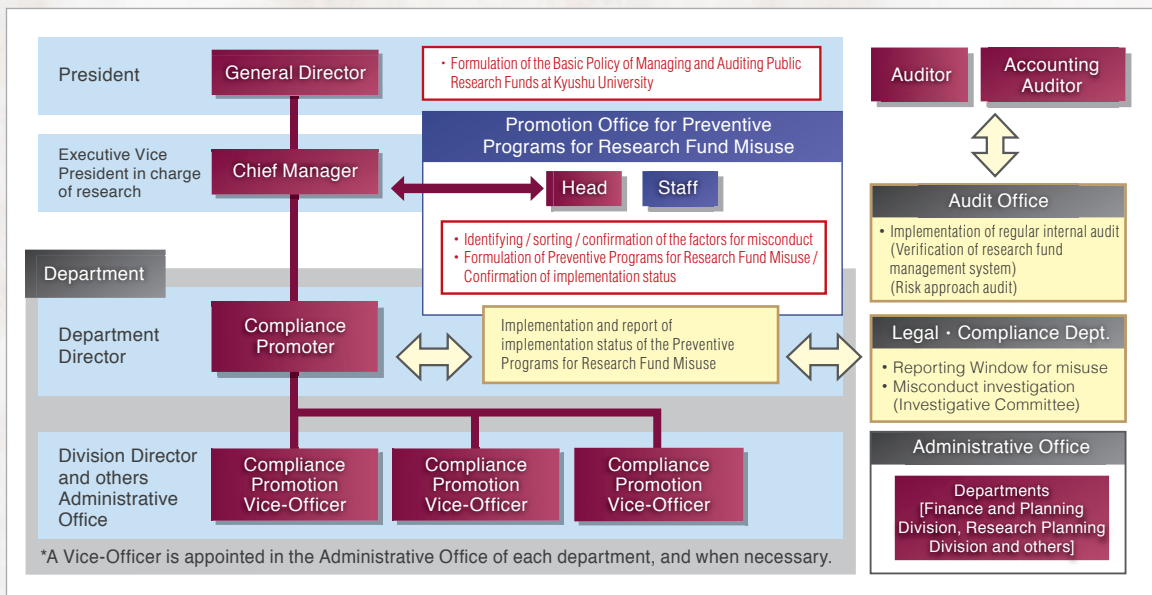
※ A Compliance Promoter can appoint a Vice-Officer at the department level, when necessary, with playing a supervisory role for responsibilities, from the viewpoint of ensuring effectiveness of the role.

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



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

Public research funds misuse prevention system chart of Kyushu University



Compliance education on the use and management of research funds

Compliance education is conducted by the e-learning 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, academic 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 fellows 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 on the e-learning system.
Log on to the e-learning system by following the steps below (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 test (completion requires that all answers be correct), and (3) submit Written Confirmation on the Proper Use of Research Funds (Reference 2 on page 33).
- Submission of the Written Confirmation (after answering all questions correctly, submit via the e-learning system) will complete the procedure.

1. "Promotion of Proper Research Activities" from the Kyushu University website
Go to (<https://www.kyushu-u.ac.jp/ja/research/ethics/propulsion/>).
[Kyushu University website > Research · Industry-University-Government-Citizen Collaboration > Research ethics · Life ethics > Promotion of proper research activities]
2. Open the PDF file "Implementation of research ethics education and compliance education" under the item of "Research ethics education at Kyushu University", and log on to the e-learning system following the instructions about the compliance education.



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

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

1. Purpose

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

2. Responsibility System

- (1) To supervise Kyushu University (hereafter referred to as the "University") and assume final responsibility for the use and management of Public Research Funds, the President shall serve as the General Director.
The General Director shall formulate and publicize basic policy on the prevention of misconduct, and take the measures needed to carry out the policy.
- (2) To assist the General Director and to have substantive responsibility and authority over the use and management of Public Research Funds, the Executive Vice President in charge of research shall serve as the Chief Manager.
The Chief Manager shall be responsible for governing cross-organizational systems for the prevention of misconduct, and formulate and conduct specific measures for the entire University in accordance with the basic policy. This official shall also confirm the implementation status of the measures and report on them to the General Director.
- (3) To have substantive responsibility and authority over the use and management of Public Research Funds at each Department (the budget unit stipulated in Article 8 of Rules for the National University Corporation Kyushu University Budget Settlement and Accounting Administrative Matters Handling. The same applies to the following.), the director of each Department shall serve as the Compliance Promoter.
The Compliance Promotion Officer shall conduct the following duties under the instructions of the Chief Manager.
 - A Implementing measures at the Department under his/her supervision, confirming their implementation status and reporting on them to the Chief Manager.
 - B Conducting compliance education for all those who are engaged in using and managing Public Research Funds in their Departments, and managing and supervising course attendance, in order to prevent misconduct.
 - C Monitoring to ensure staff of the Department under his/her supervision use and manage Public Research Funds properly, and giving suggestions for improvement where necessary.
- (4) The Compliance Promoter shall play the role of supervising responsibilities, and can appoint a Vice Compliance Promoter at the organizational level (at the Department or the like) as necessary, from the viewpoint of securing viability. The Vice-Officer shall engage in duties under the instructions of the Compliance Promoter.
- (5) The General Director, the Chief Manager and the Compliance Promoter (including Vice-Officer) shall keep in mind that they must assume full responsibility if they should fail to sufficiently fulfill their management and supervisory responsibilities, and resulted in misconduct.

3. Clarification and Standardization of the Rules

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

4. Clarification of Official Authority

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

5. Raising Awareness among Concerned Parties

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

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

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

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

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

8. Proper Use and Management of Public Research Funds

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

9. Promotion of Information Dissemination and Sharing

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

10. Auditing System

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

11. Others

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

Kyushu University Preventive Programs for Research Fund Misuse

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

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

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

[Sample]

Work Engagement Confirmation

<p>1. Expense Item</p> <p>(In case of competitive funds, project number, project name, and representative researcher's name should be indicated.)</p>	<p>(In case of competitive funds) Aid for Scientific Research (Research Category) Project Number ○○○○○○○○ Project Name ○○○○○○○○○○○○ Research Representative's Name ○○○○ Research Representative's Affiliation ○○○○</p>
<p>2. Work Contents e.g.</p>	<p>Data collection and entry work</p>
<p>3. Working Period Working Days</p>	<p>From: month ○○ date ○○ year ○○○○ To: month ○○ date ○○ year ○○○○ (○)days in total</p>
<p>4. Wage</p>	<p>1,048 yen per hour</p>
<p>5. Considerations</p>	<p>① Remuneration is paid in consideration for work. It is prohibited to overcharge wage by making a misstatement of working hours or to pay back the wage to the laboratory.</p> <p>② Employees are to make a note of the work contents and working hours in the Work Engagement Book as they work.</p>

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.

(Notes)

- ※ "Work Engagement Confirmation" is to be submitted when a researcher gives paid work to students or others.
- ※ "Work Engagement Confirmation" is to be submitted even when the employment period is only for one day.
- ※ "Work Engagement Confirmation" is to be submitted to the clerical division along with "Request for Approval on Daily Staff Employment (short term)" or "Request for Approval on Remuneration Outlays".

Work Engagement Book

[Sample]

Expense Item Aid for Scientific Research (Research Category)
 (In case of competitive funds)
 Project Number ○○○○○○○○
 Project Name ○○○○○○○○○○○○○○○○○○○
 Research Representative's Name ○○○○ (○○○ ← Title)

Month/Year

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	Seal
7	Tue	: ~ : h	
8	Wed	Data collection on ○○○ 15:00 ~ 17:00 2 h	Seal
9	Thu	: ~ : h	
10	Fri	: ~ : h	
11	Sat	: ~ : h	
12	Sun	: ~ : h	
13	Mon	: ~ : h	
14	Tue	: ~ : h	
15	Wed	Data collection on ○○○ 15:00 ~ 17:00 2 h	Seal
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	Seal
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	Seal
31	Fri	: ~ : h	
Total		10 h	

Hourly rate yen hour(s)/ day(s) Amount of Payment yen

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

month ○○ date ○○ year ○○○○

Name of Employee (Signature)
 Name of Supervisor (Signature)

(Notes)

- ※ 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 remuneration is financed from competitive funds, the working hours are to be spent only for the intended purpose of the competitive funds in question. Note that the employees in this case cannot be engaged in any work for other purposes in these working hours.
- ※ "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 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.

<h2 style="margin: 0;">Business Travel Report</h2>		[Sample]
Attn: Head (Department Director)	month○○ date○○ year○○○○	
	(Dept. etc.) <u>Faculty of ○○○○</u>	
	(Title) <u>Prof.</u>	
	(Name) <u>Taro Kyudai</u>	
I hereby report the business trip I made as follows:		
Budget Administrator	RAJJ ○○○○ / (Research in Trust) ○○○○ ((Independent) ○○○○)	
Fund Source	102010000/ Research income in trust (Project)	
Project	RAJJ ○○○○ / R&D concerning ○○○○	
Travel Period	month ○○ date ○○ year ○○○○ to month ○○ date ○○ year ○○○○	
Destination	Dept. of ○○ , ○○ Univ. and ○○ Hall in Tokyo	
Purpose	Meeting on elucidation method of ○○○○ and participation in the ○ th ○○ workshop	
Business Details	<p style="color: red;">1. Date: month ○○ date ○○ year ○○○○ 14:00-17:00</p> <p style="color: red;">2. Affiliation, title and name of another party: Prof. ○○ and Associate Prof. ○○ , ○○ Univ.</p> <p style="color: red;">3. Details of the meeting: I had a meeting on the elucidation method on this research subject with Prof. ○○ , and Associate Prof. ○○ , at ○○ Dept. of ○○ University. Regarding how to solve the relationship between ○○○○ and ○○○○ , we confirmed the research method and role sharing in order to accelerate and streamline the future method. We also confirmed that we should complete the analysis by October and put the results into a library for common use.</p> <p style="color: red;">4. Subject No.: (Write when necessary)</p> <p style="color: red;">1. Date: month ○○ date ○○ year ○○○○ 10:00-15:00</p> <p style="color: red;">2. Affiliation, title and name of another party:</p> <p style="color: red;">3. Details of the meeting: I participated in the ○ th ○○ workshop held at ○○ Hall in Tokyo to exchange information on ○○○○ needed to carry out this research subject. I delivered presentation on research results under the title of ○○○○ , the theme of this research subject, and participated in discussions on research methods for ○○○○ ○ and collected information on ○○○○ .</p> <p style="color: red;">4. Subject No.: (Write when necessary)</p>	
Other Comments		

(Notes)

- ※ For the business details, be sure to fill in specific details that indicate a relationship with the research and the purpose of the concerned research fund (purpose, date, place and details of a business trip) for the entire business travel period.
- ※ In case of a meeting for research, write the name and other information of the other party.
- ※ In case of a seminar or a conference, attach a schedule and other documents.

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

When you engage in work for Kyushu University, please note that most of the research funds covering salary, compensation, travel expenses and others provided by the University are sourced from taxpayers. The illegal use of research funds cannot be justified for any reason. The following behaviors are considered misuse of research funds, and are therefore prohibited. When receiving salary, compensation, travel expenses or other expenses, please be careful not to engage in these prohibited actions.

<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, although no work has actually been done.

(Example)

- A student was made to create a false attendance sheet, and compensation for this false claim was collected. This money was used for the student's travel expenses to attend an academic conference.

Bogus business trips / Padded travel expenses

This refers to submitting false documents to the University, even when the trip was never made, and filing a claim for travel expenses based on this falsehood.

(Example)

- Although travel expenses for a trip to participate in 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 airfares and accommodation fees was submitted to the University, despite the fact that a cheaper package deal was actually used.

Diversion

This refers to where a part or all of the money paid to students is collected, even though it is properly provided based on actual work.

(Example)

- Forced to return paid salary to a lab.
- Salary was paid into an account managed by the lab, and the money was used for research funds and other purposes.

When you have identified a case considered to be misconduct, please contact the following Consultation Window first.

Dept. in charge	○○○
Person in charge	○○
Phone	○○○
E-mail	○○

Written Confirmation on Proper Use of Research Funds

To: President of Kyushu University

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

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

Confirmation Items

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

※ The “Guidelines for Managing and Auditing Public Research Funds at Research Institutions” (stipulated by Minister of Education, Culture, Sports, Science and Technology) require all those engaged in the use and management of the competitive 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 in the e-learning 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.
- To prevent unintentional misuse, contact the Consultation Window if you have any questions.

<Inquiry counters at the University at a whole>

Content of consultation		Inquiry counter	Phone number	
Matters concerning application procedure and usage rules for research funds	Matters concerning research funds	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		5067
Matters concerning accounting procedures		Finance and Planning Section, Finance and Planning Division, Finance Department		2337

※ Contract the department in charge about the competitive 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)
(http://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.

Kyushu University Legal Affairs and Compliance Division
Address: 744 Motooka, Nishi-ku, Fukuoka 819-0395
Tel: 092-802-6648 e-mail: tuho@jimu.kyushu-u.ac.jp



○ Important points to observe when reporting

①	The informant's name should be included. The informant shall not be treated unfairly due to the report unless it is decided that the whistle-blowing is based on malicious intent.
②	Present reasons or factual evidence to back up the report.
③	The informant should cooperate with the investigation of 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.



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