

TOKYO INSTITUTE OF TECHNOLOGY

Handbook on the Use of Research Funds

Tokyo Institute of Technology, December 2022



Introduction

The purpose of this handbook is to collect and organize the rules regarding the use of research funds in order to prevent misuse and inappropriate use arising from a lack of understanding of those rules .

Most research funds, including management expense grants and competitive research funds, are sourced from taxpayers' money. These research funds are mandated from society to Tokyo Institute of Technology (the "Institute") based on trust. Carrying out research using these funds and producing results allows the Institute to address society's expectations.

Misuse of research funds may threaten a researcher's career and will seriously damage public trust in institutions with which the relevant researcher is associated, as well as academic research and science in general.

For the Institute, it is crucial to achieve high levels in our research activities, in order to tackle various social issues and to develop "convergence science" based on comprehensive knowledge obtained through the convergence of science and engineering, medicine and dentistry, informatics, liberal arts, humanities, and social sciences. At the same time, each member of the Institute has the responsibility to comply with Institute rules and to use research funds properly.

We would like to ask everyone engaged in research or research support at the Institute to work on proper use of research funds utilizing this handbook for understanding the fundamental rules on the use of research funds correctly, and to create an environment that prevents and discourages misuse.

Head of the Office for the Appropriate Management
of Education and Research Funds

Hideya Yuasa



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Important points

1. In the past, Tokyo Tech has also experienced cases of misuse of research funds, which resulted in disciplinary actions and the return of research funds.
2. Please read the "Code of Conduct for Researchers at the Tokyo Institute of Technology" once again. (See p.4)
3. Faculty members who head laboratories or are principal investigators have responsibility for the implementation of individual budget items. (See p.6)
4. Attending the Training Course on Research Integrity organized by Tokyo Tech is required. (See p.7)
5. When researchers misuse research funds and receive disciplinary measures, their names and case outlines will be publicized on the Ministry of Education, Culture, Sports, Science and Technology (MEXT) and Institute websites. (See p.24)

Code of Conduct for Researchers at the Tokyo Institute of Technology

(Established November 21, 2008 / Revised August 23, 2013)

〈Excerpted version〉

I. Responsibilities of Researchers

(Basic Responsibilities of Researchers)

- 1 Researchers shall recognize that they are responsible for assuring the quality of the specialized knowledge and skills that they themselves create, and for using their expert knowledge, skills and experience to contribute to the health and welfare of humankind, the safety and security of society and the sustainability of the global environment.

(Attitude of Researchers)

- 2 Researchers shall always make judgments and act with honesty and integrity, endeavoring to maintain and improve their own expertise, abilities and skills, and shall make the utmost effort to scientifically and objectively demonstrate the accuracy and validity of the knowledge they create through scientific research.

II. Research Integrity

(Research Activities)

- 7 Researchers shall act with integrity according to the spirit of this Code of Conduct in drafting, planning, applying for, implementing, and reporting their own research. By reporting their research results through such means as papers, researchers shall take responsibility as well as obtaining recognition for their achievements in accordance with the role that they played. Researchers shall ensure that research and survey data are recorded, stored and rigorously handled, and not only refrain themselves from any misconduct such as fabrication, falsification or plagiarism, but also refrain from aiding or abetting such misconduct.

IV. Legal Compliance

(Compliance with Laws and Regulations)

- 14 Researchers shall observe all laws, regulations, and relevant rules in their activities, including the implementation of research and the use of research funds.

(Responsibilities of Individuals Who Support Research)

- 17 Administrative staff and other individuals who support researchers for their research activities shall strive toward both enhancement of the research support environment and development of research activities in line with the purpose of this code of conduct. In particular, supporters of research shall not only refrain from misconduct or complicity in misconduct in the management of research funds but shall also make efforts to prevent misconduct and to manage research appropriately.

Code of Conduct for Researchers (Full text)

<https://www.titech.ac.jp/english/0/pdf/koudou-pamphlet-201910.pdf>



Who does it apply to?

All individuals affiliated with the Institute and/or engaging in research activities bearing the Institute's name (irrespective of whether they are full-time, part-time, or students; whether their title is specially appointed faculty, researcher, research assistant (RA), or other; and whether or not they are the main recipient of research funds)

What actions does it apply to?

Fabrication, falsification, plagiarism, and misuse of research funds (including inappropriate use)

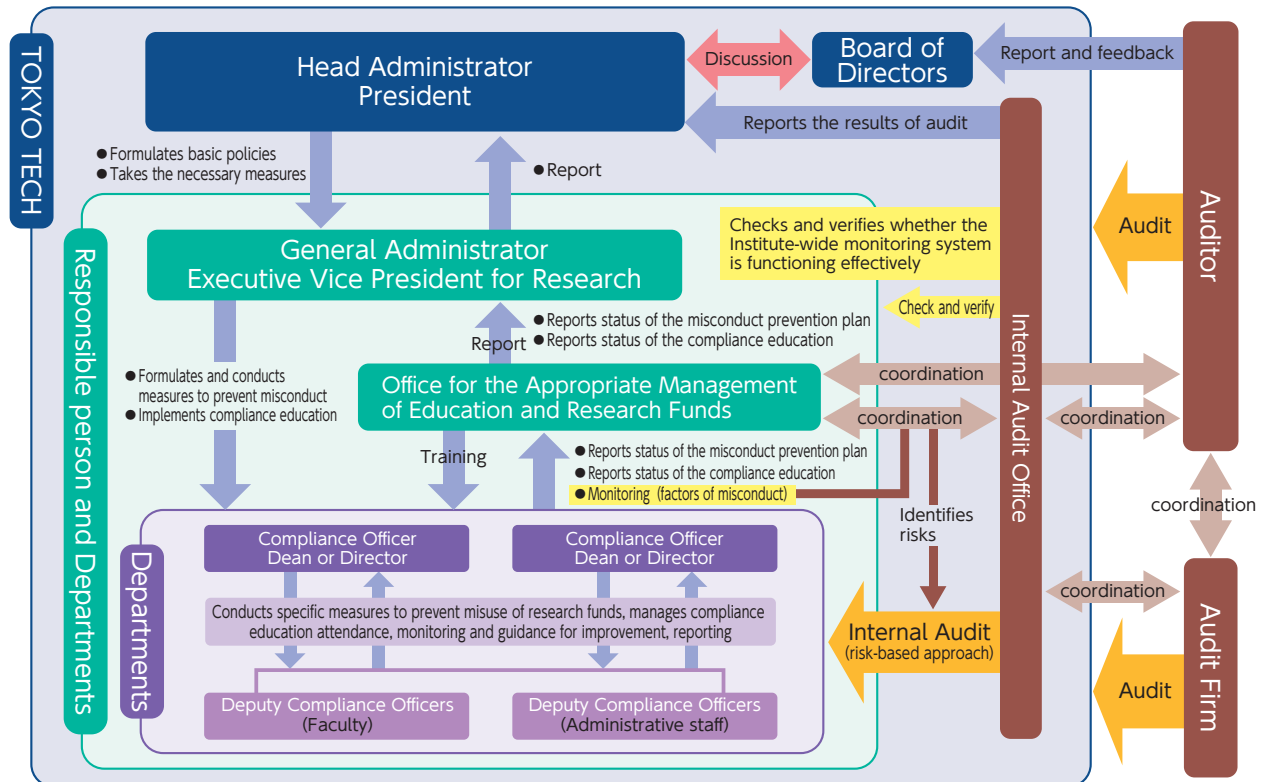
What are fabrication, falsification, and plagiarism?

- Including irreproducible data in a paper as if it had actually been obtained.
- Presenting manipulated data because the anticipated data could not be obtained prior to making an academic presentation.
- Use of another person's ideas or data obtained from the Internet, a research presentation, etc., in a paper or report as one's own work.



1 Responsibilities for the Operation and Management of Education and Research Funds

Responsibilities for the Operation and Management of Education and Research Funds



Responsibilities for the Budget Implementation

Budget Manager: Dean or Director

With substantive responsibility and authority over the departmental budget implementation of education and research funds, this individual will monitor the implementation, etc. of the education and research funds, and provide guidance regarding improvements as needed.

Administrative Budget Manager: Faculty (Principal Investigator, etc.) Designated by the Budget Manager

With substantive responsibility for the implementation of individual budget items allocated from education and research funds in accordance with laws, etc., this individual will strictly manage the progress of education and research operations and the status of budget implementation.

Administrative Budget Executive Assistant: Faculty, Administrative Staff, Administrative Support Staff, etc.

Under the supervision of Administrative Budget Manager, this individual will assist with budget implementation.

Budget Unit

In the event that multiple departments conduct education and research activities using grants, etc. awarded to the Institute, the Budget Manager of the department to which the principal investigator of the subsidized project in question belongs will be responsible for the overall management and implementation of the grant in question.

Further, budget items will be created for each department involved, and Administrative Budget Managers will be designated respectively.

Given the importance of research funds, the Institute has taken various measures to prevent the misuse of research funds, including cultivating awareness among all faculty of the appropriate use of research funds, implementing inspections for all purchases, and establishing a compliance office.



Misuse of research funds have continued to occur in research institutions.

Plan for the Prevention of Misuse of Education and Research Funds

March 2015 (Revised February 2022) , Tokyo Institute of Technology

Specific measures to eliminate and decrease risk of misuse as defined in the Prevention Plan

1. Strengthening measures to prevent collusion between faculty (laboratories) and vendors

- (1) Enhance management of purchases
- (2) Increase cooperation from vendors

2. Strengthening verification procedures for employees and other involved parties

- (1) Enhance requirements for supporting documentation concerning business travel
- (2) Enhance measures to verify work

3. Strengthening verification by administrative staff outside of the laboratory

- (1) Consolidate administration of purchases and payment of travel expenses
- (2) Implement systems for monitoring the use of education and research funds
- (3) Enhance compliance education through training courses and information sessions

Plan for the Prevention of Improper Use of Education and Research Funds

<https://www.titech.ac.jp/english/0/about/policies/efforts/activities>



Faculty and staff members (regular and non-regular staff) and JSPS Research Fellows are required to take the Training Course on Research Integrity organized by Tokyo Tech.

If you do not take the course, the following restrictions will apply:

- Faculty and researchers will not be allowed to apply for or receive research funds.
- Administrative staff, administrative support staff, etc. will not be allowed to operate or manage research funds through the Purchase Request System.
- All persons will not be allowed to be registered as an Administrative Budget Manager or Administrative Budget Executive Assistant in the Purchase Request System.



2 Prohibited Acts / Examples of Misuse of Research Funds

- Researchers must pay particular attention to the following three prohibited acts in accounting.
- Such acts of creating false documents and claiming false expenses in order to have the Institute improperly expend research funds are considered misuse, even if it is not for personal use.

1. **Receiving a payment based on fabricated or falsified work records, etc.**
2. **Receiving a payment based on false claims for travel expenses or padding of travel expense claims**
3. **False business transactions with vendors (depositing money and changing the names of goods)**

Examples of Misuse of Research Funds I

Receiving a payment based on fabricated or falsified work records, etc.

- Making the Institute wrongfully expend research funds by entering false hours on a work record and submitting it to claim an excessive salary or honorarium for a research collaborator
-
- Paying a fictitious salary or honorarium to a student or other person who then returns that payment for maintenance or operation of the laboratory (a kickback)

● Regarding kickbacks:



Even if a salary or honorarium is paid appropriately to a student or other person for work performed, collection of all or part of that payment by the laboratory, regardless of whether the person consents to the collection, will be considered misuse. To avoid suspicion regarding these types of activities, the Institute prohibits such returns of payment.



Examples of Misuse of Research Funds II

Receiving a payment based on false claims for travel expenses or padding of travel expense claims

- Claiming travel expenses and receiving funds from the Institute while also receiving funds for the same expenses from another institution

- Changing travel plans and returning on the same day but still receiving funds for the originally planned overnight stay

- Falsely claiming travel expenses for a business travel that was canceled and using the wrongfully obtained funds for a business travel unrelated to the research

- Wrongfully claiming travel expenses and receiving funds from the Institute for personal business (trip home, seminar camp, etc.) or other business unrelated to the research

- Receiving a package discount for airfare and accommodations but falsely claiming travel expenses for standard train fare and non-discounted accommodations

- Purchasing discount economy class air tickets but having the vendor produce a quotation or invoice with the standard fare and claiming padded travel expenses

Examples of Misuse of Research Funds III

False business transactions with vendors (depositing money and changing the names of goods)

- Using excess research funds to place a false order, and having the vendor hold the paid research funds as a deposit for the delivery of laboratory supplies or other goods in subsequent fiscal years
- Having a vendor create false documents that do not match actual business transactions and hold the money paid as a deposit, then using that money for other expenses
- Using a research fund to purchase goods it does not cover by having a vendor produce a delivery note and invoice with a product name that is different from the product actually delivered

● About depositing money and changing the names of goods



False business transactions with vendors arise from the close relationship between faculty, staff members, and vendors. Do not associate unnecessarily with vendors, and always act responsibly by maintaining high ethical standards.



Other Examples of Misuse of Research Funds

False claims for reimbursement

- Claiming a reimbursement wrongfully to the Institute based on a receipt for personal purchases.

Reference: Cases of Misuse and Improper Receipt of Funds in Research Institutions
MEXT website http://www.mext.go.jp/a_menu/kansa/houkoku/1364866.htm (Japanese)

3 Procedures Researchers Must Follow to Ensure Appropriate Use of Funds

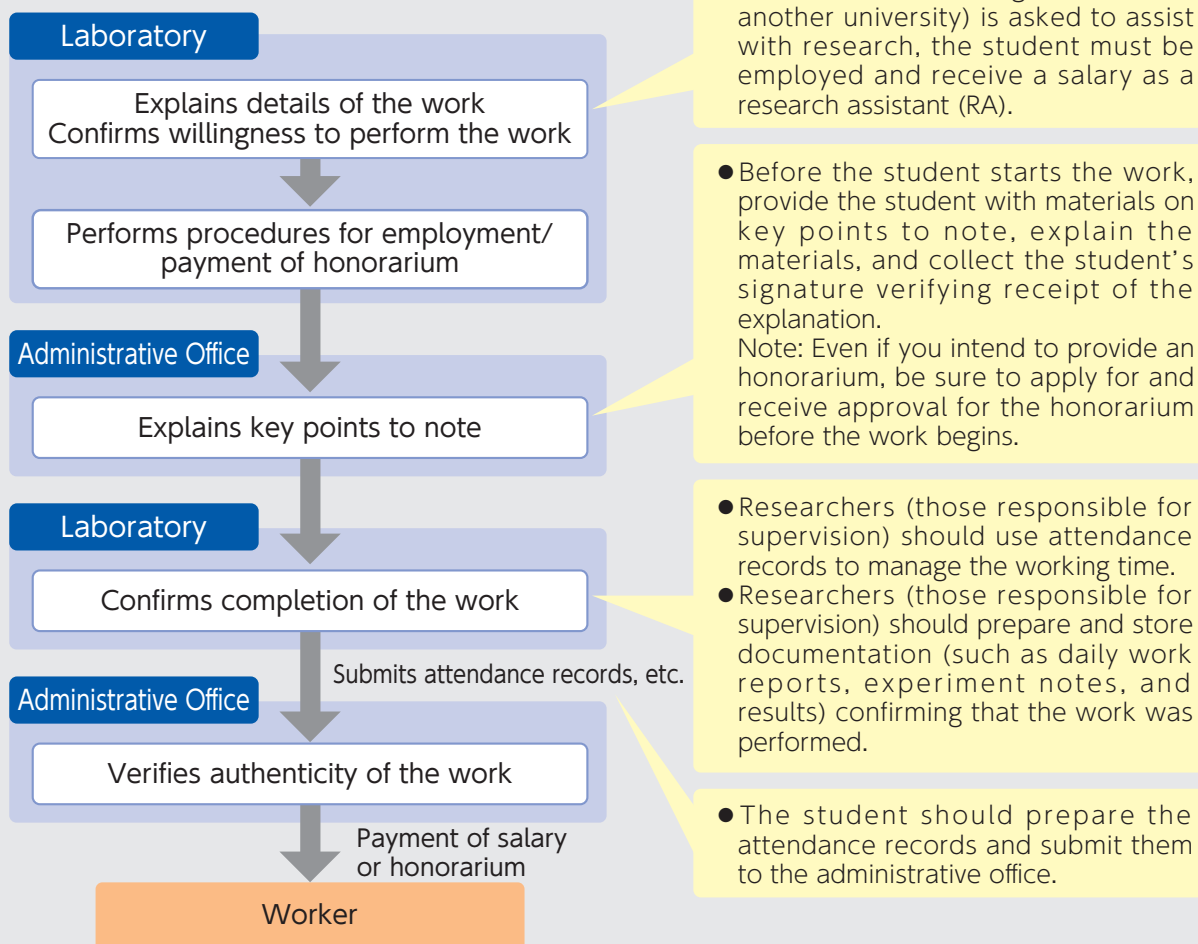
Salaries and Honorariums for Research Assistance from Students, etc.

Salary: Wages paid as compensation for work under the provisions of an employment contract

Honorarium: Payment offered as a reward for requested work (exempt from labor laws)

- (1) Explain to the student, etc., the work to be performed, the period and hours over which the work will be performed, and the salary or honorarium (rate) for the work.
- (2) Confirm the student's willingness to perform the work.
- (3) Verifying completion of the work using an attendance record and confirmation of completing honorarium payment procedure.

Basic Flow



Payments for Other Honorariums

When paying other than above mentioned honorarium for providing specialized knowledge, lectures, etc., show confirmation of completing honorarium payment procedure, pamphlets, or other documentation to verify that the actual work was provided.

Note: For more information, visit Tokyo Tech website.

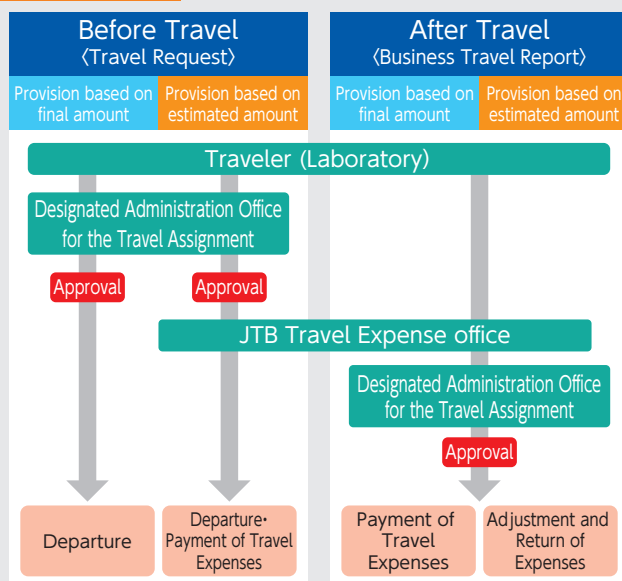
(Student Assistant) <http://www.jinjika.jim.titech.ac.jp/syoku/index.html> (Japanese/English)

(Honorarium) <http://keiyakuw.jim.titech.ac.jp/info/manual/syakin.html> (Japanese)

Business Travel

- (1) Use Business Travel Reports and related documentation for verification of the business travel (work).
- (2) Provide supporting documentation of travel expenses.

Basic Flow



<Travel Request>

Before departure, the traveler should enter the travel request data, upload documents for confirming details of the business travel to the Purchase Request System, and then obtain approval in advance.

Note: In the case of provision based on an estimated amount, please also upload documents required for payment of travel expenses, as travel expenses will be paid before or during the trip.

<Business Travel Report>

The traveler should enter the data for the business travel report and upload the required documents for confirming factuality of the business travel and for payment of travel expenses to the Purchase Request System to prove that excessive claims are not being made.

Please submit original boarding pass stubs and receipts to the designated administration office after uploading them to the Purchase Request System (except for printouts of those documents issued online).

Supporting Documentation to be Submitted

When Making a Travel Request

For confirming details of the business travel

Documentation
Documents verifying travel period, organization/ event to visit, and business activities
Documents verifying airfares and itinerary (in case of provision based on estimated amount)

When Reporting on Business Travel

For confirming factuality of the business travel

Documentation
Business Travel Report (only via Purchase Request System)
Documents verifying business activities

For Payment of Travel Expenses

Type of Travel	Method of Transportation	Supporting Documentation
Domestic Travel	Air	Boarding pass stubs (or boarding certificates), documents verifying itinerary, and receipts (proofs of purchase price)
	Boat	Receipts (excluding cases claiming the lowest class fare of the boat in which fares are categorized into classes or fares are not categorized)
	Train	None
	Bus	Not required for local buses. Receipts required for non-local express buses.
Domestic Travel Package		Receipts and documentation showing a breakdown of expenses
International Travel	Air	Boarding pass stubs (or boarding certificates), documents verifying itinerary, and receipts (proofs of purchase price)
	Boat	Receipts
	Train	Receipts
	Bus	Receipts
International Travel Package		Receipts and documentation showing a breakdown of expenses

Note: For details, visit <http://keiyakuw.jim.titech.ac.jp/info/manual/ryohiout.html> (Japanese)

● Cases where air tickets are arranged through the Institute's commissioned travel agency

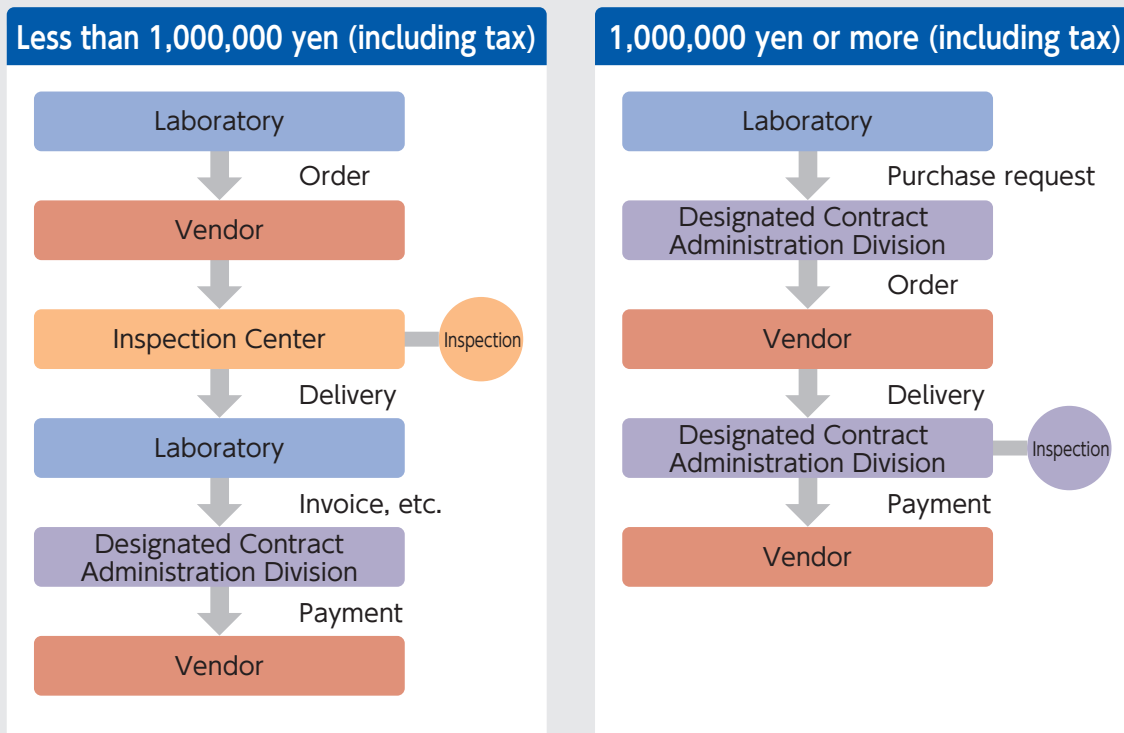


If you arrange air tickets through the Institute's commissioned travel agency, you do not need to provide boarding pass stubs and receipts. Use of the commissioned travel agency is recommended because airfare reimbursement is not necessary and travel expense claim procedures are simplified.

Note: You may be asked to submit boarding pass stubs or other documents if the tickets were purchased with external funds such as commissioned research funds.

Purchasing goods

Basic Flow



Orders Placed by Faculty

Faculty may place orders of less than 1 million yen per order on their own. However, intentional split of an order that should be more than 1 million yen into orders less than 1 million yen is not allowed. Contact the designated contract staff for more details.

Inspection System

The Inspection Center was established in August 2009 for the prevention of misuse of research funds. Inspection Center staff perform delivery confirmations for all orders.

Inspection by the Inspection Center

The Inspection Center inspects orders of goods and services placed by faculty that are less than 1 million yen per verifiable order.

Note: For more information, visit Tokyo Tech Website.

(Purchasing Goods)

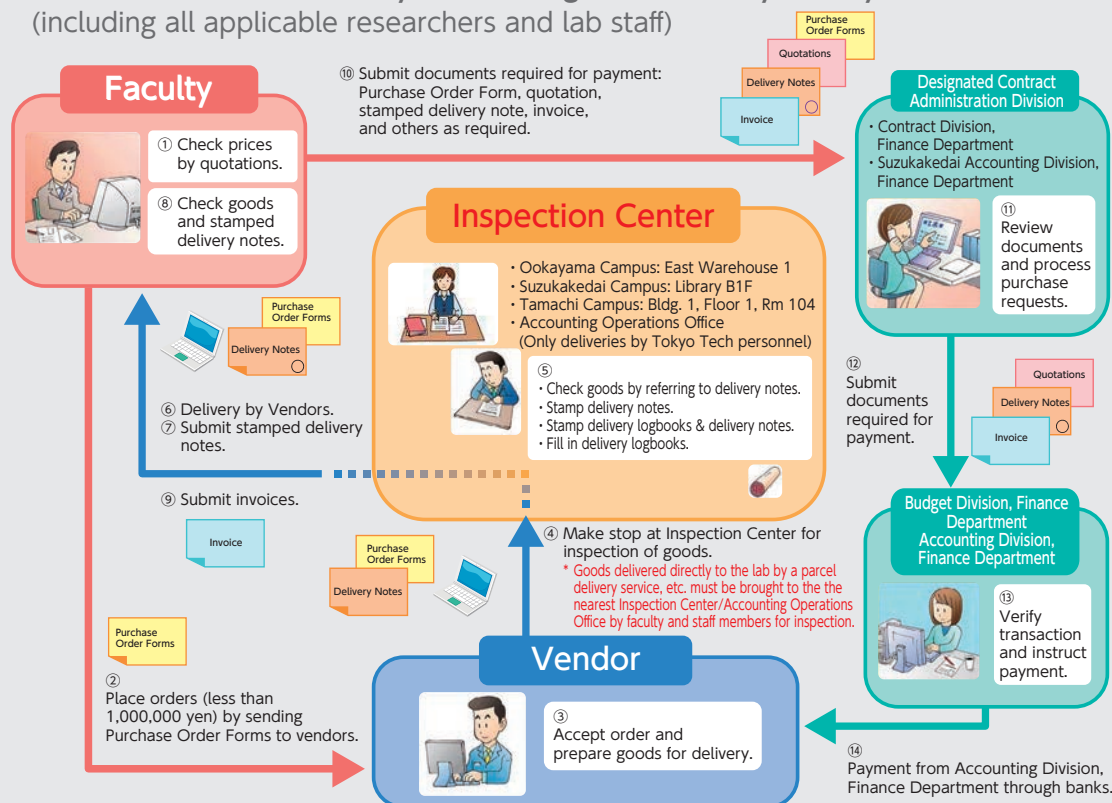
http://keiyakuw.jim.titech.ac.jp/info/manual/buppin_en.html (English)



Inspection

Flow of Purchasing Goods Process

Orders less than 1,000,000 yen (including tax) Placed by Faculty
(including all applicable researchers and lab staff)



When vendors bring deliveries into the Inspection Center.

- Vendors, before delivering to the lab or locations specified, make a stop at the Inspection Center on campus (Ookayama Campus: East Warehouse 1, Suzukakedai Campus: Library B1F, Tamachi Campus: Bldg. 1, Floor 1, Rm 104) to have the goods inspected.
- Vendors bring delivery notes with inspection stamps, etc. and goods to the lab or locations specified.
- The faculty or staff check the goods and delivery notes with inspection stamps.

When goods are delivered by a parcel delivery service or purchased with the intention of being reimbursed.

- The faculty or staff bring the packages to the nearest Inspection Center with the delivery notes, fill in the delivery logbook, and have them inspected.
- The faculty or staff check the goods and delivery notes with inspection stamps.

Note: You can unpack the packages to check delivery notes, etc. If a delivery note is not included in the package or the names of the products, quantities, and prices are not clearly stated, please bring quotations or Purchase Order Forms, etc., so the inspector can check the information.

When there are deliverables from purchased services.

- The faculty or staff bring the deliverables, service reports, etc. to the Inspection Center.
Example: English editing of academic papers
- ※Special services such as development/creation of program and digital contents, etc. will be inspected by persons with specialized knowledge, including after-the-fact check, as necessary.

4 Rules for Different Types of Research Funds

Research funds can be broadly divided into the following four categories:

- Research funds offered publicly by the national government, independent administrative agencies, etc. (competitive research funds)
- Commissioned research funds and collaborative research funds from private companies, etc.
- Research funds from foundations, private companies, etc. (donations for education and research, etc.)
- Management expense grants, etc.



Type of Research Fund	Applicable Rules on Use	Example Research Fund	Combination with Other Funds	Purchase of Desks and Chairs	Costs of Meals Served at Conference Social Gatherings (See Note.)	Use Beyond the Research Period, Purchases of Goods Intended to Consume Budget Just Before the End of the Research Period
Competitive research funds (for direct expenses)	<ul style="list-style-type: none"> • Act on Regulation of Execution of Budget Pertaining to Subsidies, etc. • Rules for each respective research funding program • The Institute's rules such as Tokyo Institute of Technology Accounting Regulations 	Grants-in-Aid for Scientific Research	△	△	× *1	×
		Health and Labour Sciences Research Grants	△	×	×	×
		Grants other than Grants-in-Aid for Scientific Research	△	△	△	×
Commissioned research funds and collaborative research funds from private companies, etc.	<ul style="list-style-type: none"> • Commissioned research objectives and period • Collaborative research objectives and period • The Institute's rules such as Tokyo Institute of Technology Accounting Regulations 		△	△	△	×
Donations for education and research	<ul style="list-style-type: none"> • Donation objectives • The Institute's rules such as Tokyo Institute of Technology Accounting Regulations 	Donations for education and research	○	○	○	
		Research grants	△	△	△	△
Management expense grants	<ul style="list-style-type: none"> • The Institute's rules such as Tokyo Institute of Technology Accounting Regulations 		○	○	× *1	

Items marked “△” are treated differently depending on the expense. For more information, contact the consultation service desk (p.22).

Note: For meal expenses that are not from conference social gatherings (such as meal expenses from research discussions), follow the Meeting Expense Standards.

*1 Payable if included in the conference fee and not calculated separately

Important Points Concerning the Handling of Research Funds

Competitive research funds from the national government and other sources essentially come from national taxes, etc. Even if the fund is for a project initiated by an individual researcher, the fund must be properly managed not by the individual, but by the research institution.

It is necessary to exercise caution when handling commissioned research funds or collaborative research funds that are from grants or commissioned by the national government.

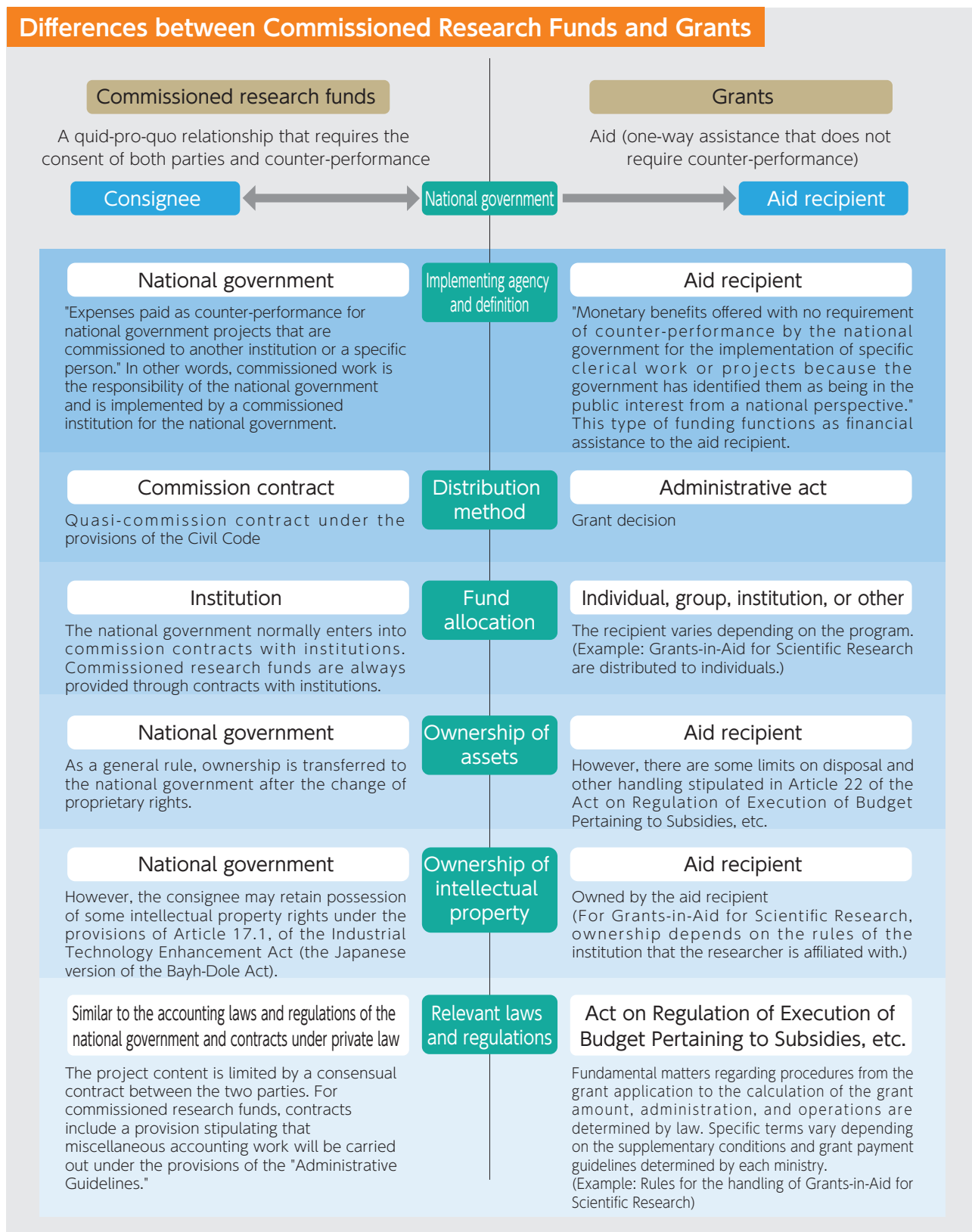


⟨Important⟩

When faculty and staff members (including non-regular staff) are selected to receive a research grant personally, they must follow the procedures for donating the grant to the Institute.

4 Rules for Different Types of Research Funds

Also note that rules for commissioned research funds and grants differ substantially, even though both are considered competitive research funds.



5 The Use of Research Funds / Limits of Use

The rules for using direct expenses of competitive research funds, etc. vary according to each program. Please double-check the details in the program's administrative handbook, etc. before start using funds.

Common Limits of Use for competitive research funds

Prohibition of combined use with other competitive research funds

Example 1 In a business travel for activities covered solely by a competitive research funds A which does not have sufficient funds, paying half of the travel expenses using competitive research funds A and the other half using another competitive research funds B is not permitted.

Example 2 Paying travel expenses to an academic conference using a Grant-in-Aid for Scientific Research while paying the conference fee separately using other competitive research funds is not permitted.
However, some competitive research funds may be combined with other funds under certain conditions.

● Cases in which combined use is permitted

Example 1 In the case of a single business travel including multiple visits for separate projects, funds may be combined as long as the separate uses of each fund are clearly distinguished.

Example 2 In the case of using direct expenses in combination with other funds that have no restrictions on use, such as management expense grants.

Prohibition of use for other purposes

Competitive research funds may only be used to pay for expenses that are directly necessary to carry out the research project and for the compilation of the research results. Use for other purposes is not permitted.

Restrictions on expenses

Funds may not be used to purchase items that the research institution should normally provide (furniture, such as desks and chairs, and general-purpose products, such as copy machines)* or nonessential items.

*Funds from Grants-in-Aid for Scientific Research may be used to purchase these items if they are truly necessary for carrying out the research. If such items are purchased, an explanation for their necessity will be required.

Prohibition of use beyond the research period

Funds may not be used before or after the research period.

Purchases of goods intended to consume budget near the end of the fiscal year/ research period

Large amounts of consumables whose necessity is not recognized cannot be purchased near the end of the fiscal year and the research period. It should be noted that in such cases, restoration of funds may be requested.



6 Use of Research Funds in Advance

What is the Reimbursement System?

- Generally, in commissioned research, collaborative research, commissioned projects, and projects using other research grants, funds cannot be used until the funding sources provide them to the Institute.
- Using the reimbursement process, the Institute can pay necessary expenses in advance until the funds are provided.
- Donations for education and research and commissioned researcher dispatch funds cannot be paid in advance.

How to Use

- Representatives need to submit an "Application Form to Use Commissioned Research Funds, etc. in Advance" to the designated division.
- The designated division submits this Application Form to the Executive Vice President for Finance after confirming the likelihood of receiving the funds in the current fiscal year.
- The Executive Vice President for Finance will inform the representatives if advance payment for the commissioned research is approved.
- Representatives who have received informal offers of commissioned research funds, commissioned project funds, or other research grants from the national government, local public entities, independent administrative agencies, or any other public agencies, are not required to submit this Application Form.
- For more details, please contact the following.

Ext: 3751 Email: kenshi.keiyaku@jim.titech.ac.jp



7 Carrying over the Series of Single-Year Grants-in-Aid for Scientific Research

Carefully planned use of research funds: Use research funds at the appropriate times according to the research plan so that usage is not concentrated at the end of the fiscal year.

What is the System for Carrying over Funds?

- This system enables the Series of Single-year Grants to be carried over for use in the following fiscal year when it becomes necessary to extend the research period due to unavoidable circumstances. An application to carry over the funds is submitted to the Japan Society for the Promotion of Science for approval. Example reasons for carrying over research funds are as follows.
- The Series of Single-year Grants can be carried over to the following year if they cannot be used in the current year due to changes in planning, etc. In some cases, even if certain requirements are not met, it may be possible to use the grants in the following fiscal year by applying for the Adjustment Funds*.
- Funds received through a multi-year Grant-in-Aid for Scientific Research can be used in the following fiscal year without having to perform carry-over procedures.

*Adjustment Funds

The fund adjustment program was established in 2013 to make series of single-year Grants-in-Aid for Scientific Research easier to use by making it possible to receive research funds ahead of schedule and, if certain requirements are met, use research funds in the following fiscal year. The program applies to research projects for which only series of single-year grants have been received. (Research projects in their final year are excluded.)

In cases when funds cannot be carried over due to requirements of the System for Carrying over Funds not being met or when a reason for carrying over funds has occurred after the carry-over application period, applications for fund adjustments can be made if use of the unused amount in the next fiscal year is expected to enhance the research progress.

Reasons for Carrying Over Funds

- (1) **Difficulty in preliminary studies for the research:** In the course of carrying out the original research plan, a new preliminary study becomes necessary.
- (2) **Difficulty determining the research method:** It becomes necessary to use a new research method instead of that in the original research plan.
Examples: Discovery of new knowledge, unexpected results, input from outside sources, etc.
- (3) **Conditions related to the research plan:** Due to a problem that directly or indirectly relates to the execution of the original research plan, the research must be extended or suspended until the problem is solved.
Examples: Plan modification, research collaborator (or research institute) circumstances, device malfunctioning, injury, sickness, etc.
- (4) **Difficulty obtaining materials:** It becomes impossible to acquire research materials in accordance with the original research plan.
- (5) **Circumstances of partner country:** Travel or invitation is postponed or cancelled in consideration of effects of social conditions.
- (6) **Weather problems:** It becomes necessary to extend or suspend the original research plan because of unusual weather conditions, such as extremely heavy rain or snow.

Application Procedure

The procedures for carrying over funds are not difficult. Researchers must prepare the following two documents:

(Form B-2, Appendix 2) Requirement Check Sheet for Carrying Over Grants-in-Aid for Scientific Research

(Form C-26) Statement of Reasons for Carry-Over

The documents will be examined to determine whether the reason for carrying over the funds and the breakdown of the total amount applied for matches the carry-over requirements.

For more information, visit the Research Promotion Department website:

<http://www.rpd.titech.ac.jp/rpdiv/efund/english/>

The Research Fund Promotion Group in the Research Fund Support Division provides support for application procedures for carrying over funds. For inquiries on applying, please contact the following.

Ext. 7221 Email: efund@jim.titech.ac.jp



8 Websites on Institute Regulations and Inspection System, etc.

For information on Institute Regulations and Inspection System, etc., please visit the following websites (Internal access only).

Institute Regulations and Inspection System

- Meeting Expense Payment Standards, Reimbursement Standards, Transportation Reimbursement Standards, and Others (Regulations)

<https://www.titech.ac.jp/english/staff/rules/regulations/>

Institute rules relating to the Finance Department are available here.



- Inspection System (Contract Division)

<http://www.zaimu.titech.ac.jp/keiyaku/index.html> (Japanese)



Notifications

- Use of funds, Information on the inspections for finalizing funding amounts (Research Fund Support Division)

<http://kenkan.rpd.titech.ac.jp/> (Japanese)

When to start using budget from external funds

Key information on the use of external funds

Handling of stubs when external funds from the government are used for travel expenses

Contracts for goods, etc.

Important information concerning inspections for finalizing funding amounts



- Purchase Request System bulletin board "Routine Document Auditing"

<http://keiyakuw.jim.titech.ac.jp/info/topic/日常書面監査状況.htm>

(Japanese)

Key information on the use of funds under quarterly routine document auditing conditions



9 Consultation on Rules and Procedures

For information on the use of research funds and procedures for use, etc., please visit the following websites (Internal access only).

Necessary Documentation, etc., for Goods, Travel Expenses, and Honorariums, and Purchase Request System Operation Manual

<http://keiyakuw.jim.titech.ac.jp/info/manual/index.html>



Departmental Consultation Service Desks

- Contracts, services, and travel expenses (It varies according to the type of funds, etc.)

<http://keiyakuw.jim.titech.ac.jp/info/manual/tel.html> (Japanese)



10 Internal Audit

Internal Audit Office

The Internal Audit Office is controlled directly by the president and consists of the Office Head (with an executive vice president appointed by the president) and regular Internal Audit Office personnel who implement the audits. The president may also appoint Institute faculty and staff as assistant personnel if needed.

Subjects of Internal Audit

The following are subject to internal audit:

1. Accounting
2. HR Payroll and Mutual Aid Association (except for Long-Term Benefits).
3. Management and operation of internal organizations
4. Other businesses deemed necessary by the president.



Types of Internal Audit

There are two types of internal audit: the periodic audit implemented with the president's approval after the planning for each fiscal year, and the temporary audit that the president orders the Office Head to implement as needed. The staff member in charge of the audit can ask the audited division to submit all necessary documents and relevant explanations. The faculty and staff of the audited division cannot reject those orders without justification.

Focus of Internal Audits

The focus of internal audits should be decided before implementation. The main accounting-related points are as follows.

1. Expenses for Goods

- Expenses should be paid to vendors by the due date based on Institute conditions.
- Goods received should be checked for balance with other accounts payable between the Institute and vendors, and also to check there are no deposits, etc. from the Institute to vendors as a result of false business transactions.
- There should be no bias in selecting particular vendors without due reason.
- There should be no duplicate payments or split purchase orders.
- There should be no implementation for utilizing the remaining budget at the end of the fiscal year.

2. Management of Purchased Goods

- There should be no private use of purchased goods or any other goods considered readily convertible to cash (PCs, tablets, etc.).

3. Personnel Costs and Honorariums

- Check if there are any kickbacks of personnel costs to laboratories, verifying the authenticity of work by non-regular staff, teaching assistants (TAs), research assistants (RAs), and the recipients of honorariums and their payment.
- Hearings should be conducted for employees as needed.

4. Travel Expenses

- Check if business travel was conducted in line with the rules on travel assignments to ensure no false business trips are claimed and travel expenses are not misappropriated.

Results of Internal Audit

Upon completion of internal audits, the Office Head should inform the president. The president should instruct the representative of the audited division to make improvements as necessary, based on the report.

Related Regulation

National University Corporation Tokyo Institute of Technology Regulations on Internal Audit Office

11 Disciplinary Measures for Misuse of Funds / Publicizing Cases of Misuse

Disciplinary measures by funding agencies for misuse of research funds may extend beyond the individual and include the research institution. Additionally, cases of misuse will be publicized on the MEXT and Institute websites.

Measures Taken toward Individuals

Institute Measures

- Disciplinary dismissal, recommended dismissal, suspension, wage reduction, or admonition under the provisions of Article 43 of the Employment Regulations
- Guidance and supervision through reprimands, warnings, or cautions under the provisions of Article 45 of the Employment Regulations

Funding Agency Measures

- Competitive funds have various penalties, including suspension of application eligibility, restoration of funds, and additional charges.
- In the case of Grants-in-Aid for Scientific Research, the following measures apply:
 1. Improper or fraudulent receipt of funds: Restoration of all research funds and suspension of application eligibility for five years
 2. Perpetrators and accomplices in misuse of research funds and administrators and managers of the misused research funds: Restoration of all or a portion of the research funds and suspension of application eligibility for one to ten years.
- In addition to the measures for the competitive funding program in question, measures may also be taken for other programs to restrict eligibility for application and participation, as a result of providing an outline of the misuse to persons in charge of competitive funds distributed from MEXT and the independent administrative corporation under its jurisdiction, as well as persons in charge of competitive funds distributed from other ministries and agencies and the independent administrative corporation under their jurisdiction.



Legal Measures

- The Institute or funding agency may file a civil suit or criminal complaint.

Compensation Liability

- Under the provision of Article 46 of the Employment Regulations, when a researcher, administrative staff member, etc., inflicts damage on the Institute through intent or gross negligence, that person will bear responsibility for reimbursement for the damages.

Measures Taken toward Research Institutions

Restoration

- If improper handling of research funds is suspected and an appropriate delivery inspection was not carried out, an amount corresponding to the research funds must be restored.

Suspension of Funding and Reduction Assessment

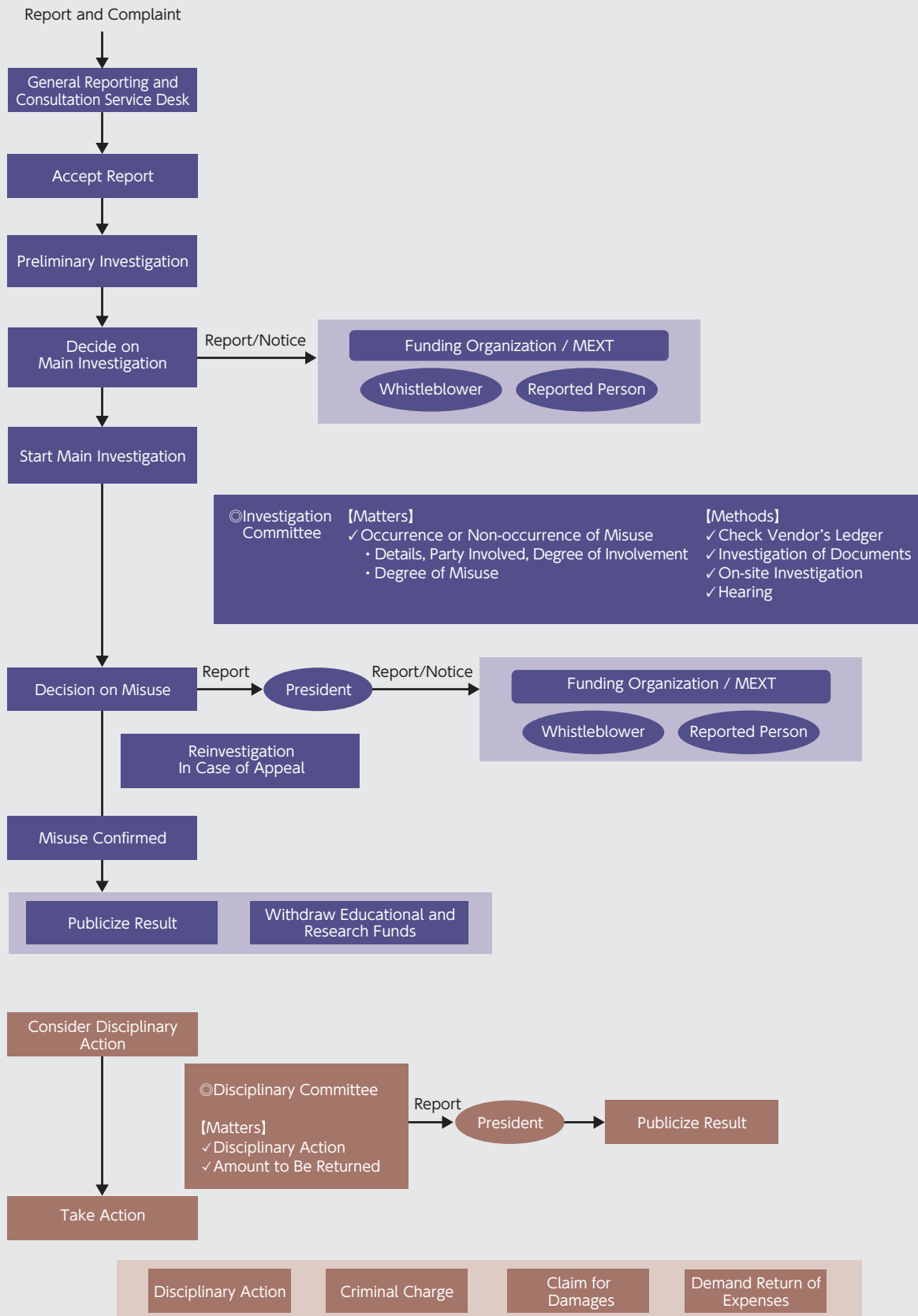
- If a case of malicious misuse occurs as a result of management system deficiencies, the research institution will be subject to measures such as the suspension of all or a portion of the research funds, suspension of application eligibility, and an assessment for reduction of funding for indirect expenses.

Publicizing Cases of Misuse

From FY 2014, researchers who are restricted from applying for the competitive funding programs relevant to the MEXT because of involvement in misuse of research funds or violation of the due care of a prudent manager, in principal, have their names and outlines of the misuse case, publicized on the MEXT website. Furthermore, the Institute's Regulation on Investigation of Misuse of Education and Research Funds prescribe that once a case of misuse has been confirmed, the case will be publicized promptly.

12 Process from Report to Disciplinary Measures for Misuse of Funds

Process from Report to Disciplinary Measures for Misuse of Funds



13 Reporting and Consultation Service Desk on Misuse of Research Funds

Contact information for reporting and consulting on misuse of research funds and research misconduct is as follows.

General Reporting and Consultation Service Desk

On-Campus Consultations

Address 2-12-1 Ookayama, Meguro-ku, Tokyo

Fax 03-5734-7697

Email sodanmadoguchi@jim.titech.ac.jp

Off-Campus Consultations Kasumigaseki-Sogo Law Offices
(email consultations only)

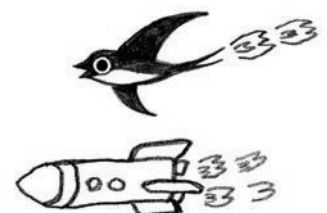
Nobuo Ishimura, Attorney at Law

Email gakugaimadoguchi@abox3.so-net.ne.jp

Concurrently serves as the contact for consultation and reporting in the public interest pursuant to the Whistleblower Protection Act.

Important Points on Reporting

- (1) In principle, you must provide your name when making a report. Whistleblowers will not receive disadvantageous treatment.
- (2) If a report is found to have been made in bad faith, necessary measures will be taken. Measures may include publishing the name of the person who made the report, taking disciplinary action against the person, and filing criminal charges.
- (3) The subject of a report may be any researcher who is affiliated with the Institute or engaged in research activities bearing the Institute's name (irrespective of whether they are full-time, part-time, or students; whether their title is specially appointed faculty, researcher, research assistant (RA), or other; and whether or not they are the main recipient of research funds).



14 Campus-Wide Consultation Service Desks

Campus-Wide Consultation Service Desks

- TokyoTech Home > Faculty and Staff > Research
Visit this website to look up rules on use and obtain other relevant information:
<https://www.titech.ac.jp/english/research-planning/staff/research>
- Consultation Service Desk on the Proper Use of Education and Research Funds
Contact this service desk if you have any questions concerning rules on proper use of funds.
You will be directed to the department in charge, which will respond to your inquiry.

Research Support Service Desk

Ext. **2337** mado@jim.titech.ac.jp

- Contact for opinions and requests on efforts to prevent misconducts

Office for the Appropriate Management of Education and Research Funds

Ext. **7643** tekisei@jim.titech.ac.jp





東京工業大学
Tokyo Institute of Technology



Edited and Published by the Office for the Appropriate
Management of Education and Research Funds

This handbook will be reviewed and revised annually.
Revisions may also be made during the fiscal year if needed.

Tokyo Tech Handbook on the Use of Research Funds

