

# 公的研究費使用 ハンドブック

Revised April 2021

## Handbook on Use of Public Research Funds

## Introduction

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University research is primarily conducted thanks to public research funds. Even as Japan faces a dire fiscal situation, special consideration has been afforded to the promotion of science, technology, and scholarship funded through Grants-in-Aid for Scientific Research (KAKENHI) and other subsidies that rely on valuable taxpayer money.

In light of this importance, the Ministry of Education, Culture, Sports, Science and Technology revised its “Guidelines for Managing and Auditing Public Research Funds (Implementation Standards) at Research Institutions” and designated 2021 as the year for enhancing measures to prevent fraud.

In October 2013, the University established the “University of the Ryukyus Ethical Standards for Research,” clarifying that researchers must live up to the confidence with which society has entrusted them, pursue their research with high ethical standards to which they themselves are bound, and contribute to the public welfare.

To facilitate researchers in conducting their research, the university has also bolstered its support, increasing transparency through the establishment of relevant rules and guidelines as well as establishment of advisory offices for consultations and reporting.

This “Handbook on Use of Public Research Funds” again consolidates the fundamental rules regarding appropriate use of public research funds and states important points of the respective procedures as concisely as possible.

Researchers should be sure to read through this publication and examined again the appropriateness of their research fund use. This publication will serve as a useful reference when you are unsure or have questions about the use of research funds and should always be kept close at hand.

Beginning in 2018, it was mandated that all researchers take the course “Education for Research Integrity and Proper Use of Research Funds” every three years. As this year is 2021, all researchers will again enroll in the course, so be sure to enroll in the course if you are required to do so.

I hope that all of you will produce very fruitful research results that are grounded in the appropriate use of public research funds.

March 2021

NISHIDA Mutsumi  
President, University of the Ryukyus

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## How to Use Public Research Funds

When using public research funds, **please observe the following procedures.**

This explanation is divided into five categories:

- 1) Purchasing items, etc.
- 2) Claiming travel expenses
- 3) Paying wages to students or others for research assistance (short-term employment)
- 4) Paying honorariums
- 5) Purchasing books

### 1 Purchasing items, etc.

- 1) When placing an order, identify the source of the funds and input a purchase request in the financial accounting system.
- 2) When the item is delivered, an administrative official will appropriately process the delivery. (With the exception of special devices and other such articles, the researcher is not permitted to conduct the acceptance inspection upon delivery.)  
※Please see page 6 for more information about reimbursement for out-of-pocket expenses.

#### Basic procedure for purchasing items

Research office/lab

Purchase request

The **researcher identifies the source of the funds** and makes a purchase request.

Accounting Section, etc

Order

Researchers may not place their own orders, in principle. However, researchers may place their own orders in cases specified on page 4 so long as the total amount does not exceed ¥100,000.

Supplier

Delivery

The delivered item needs to be inspected by the person in charge of inspecting delivered items ("acceptance inspection official") in the division or other administrative office.

Division or other administrative office

Acceptance inspection

Receipt

Research office/lab

For more detailed procedures, see the following examples.

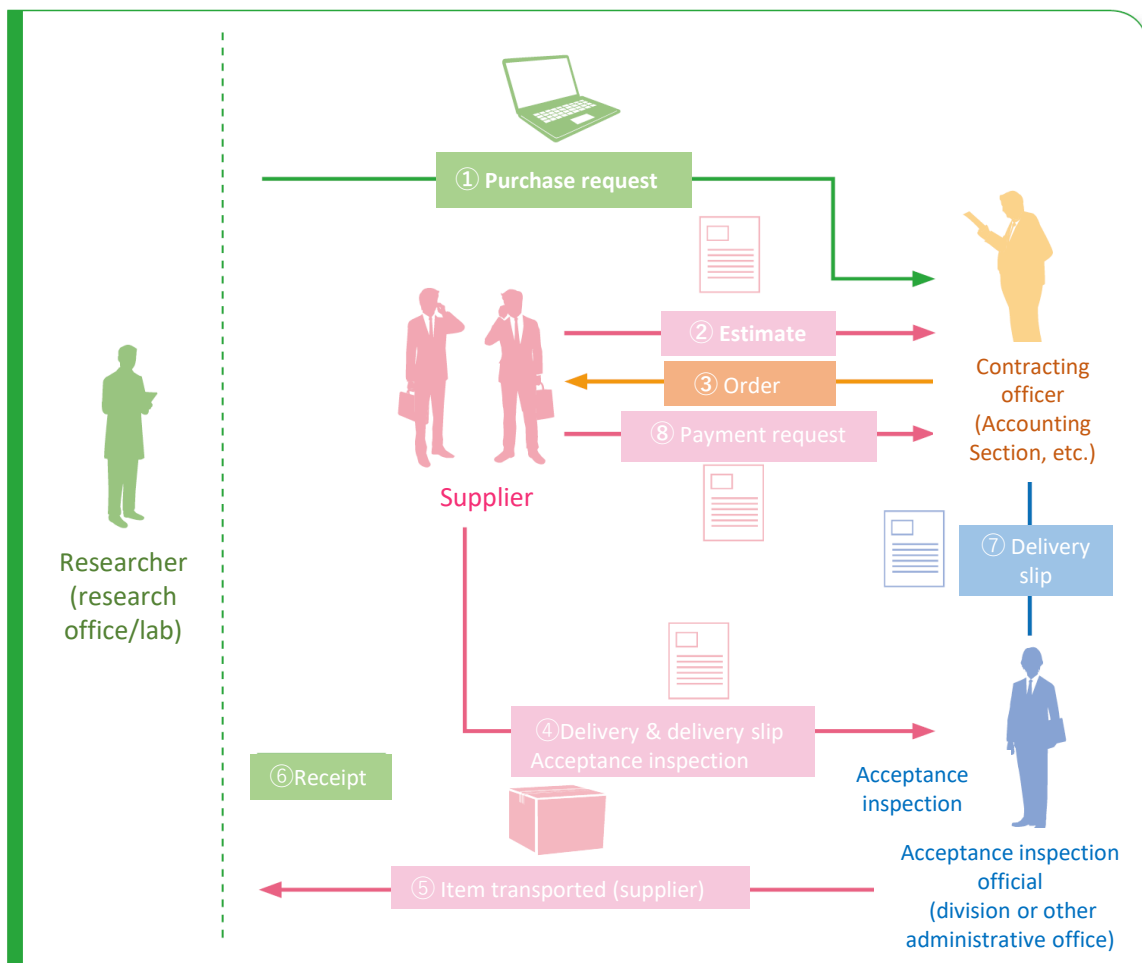
- (1) Purchases made through the Accounting Section, etc. (typical process) (p. 3)
- (2) Orders placed directly by a researcher (research office/lab) (p. 4)
- (3) Purchases made when a researcher proceeds directly to a supplier (shop) (p. 5)
- (4) Purchases reimbursed as an out-of-pocket expense (p. 6)

(1) Purchases made through the Accounting Section, etc.(normal process)

※Purchases other than those described in (2) and (3)

- ① Researcher inputs a purchase request for an item in the financial accounting system.
- ② Contracting officer collects estimates from multiple suppliers.
- ③ Contracting officer selects a supplier and places an order.
- ④ Supplier delivers the item, which is inspected by the acceptance inspection official, and has the official sign the delivery slip to certify the item passed inspection.
- ⑤ Supplier transports the item, which has been inspected upon delivery, to the researcher (research office/lab).
- ⑥ Researcher checks the item and receives it.
- ⑦ Acceptance inspection official forwards the delivery slip to the contracting officer.
- ⑧ Supplier sends a payment request to the contracting officer.

Guide: Researcher ⇒ Supplier ⇒ Acceptance inspection official ⇒ Contracting officer ⇒

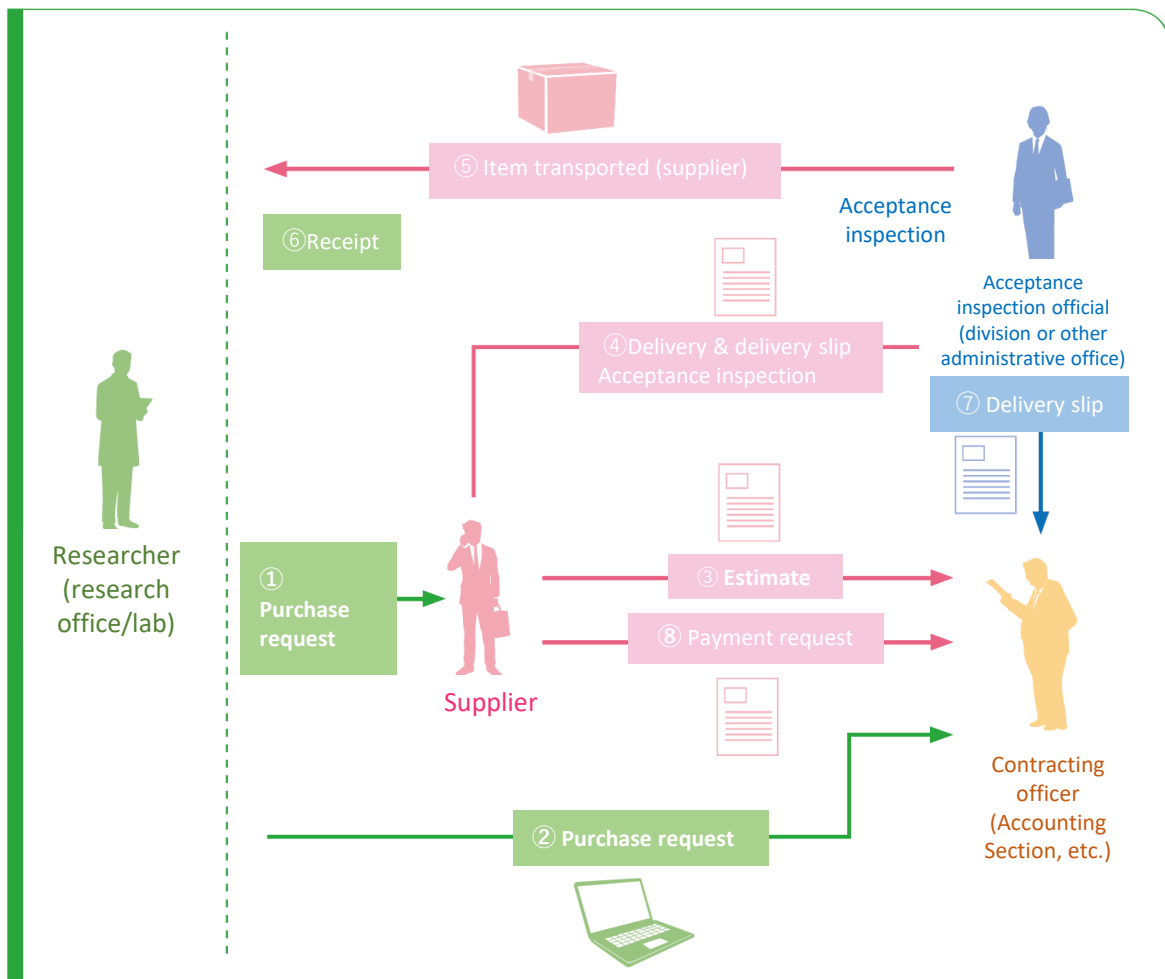


(2) Orders placed directly by a researcher (research office/lab)

※Total amount does not exceed ¥100,000 for: (1) consumables used for education, research, or experiments, (2) consumables for which the actual items need to be verified, (3) urgent repairs, (4) parcel delivery services, (5) DNA, base sequence analyses, or other analysis services, (6) language translation and proofreading, and (7) film development and slide preparation.

- ① Researcher checks the item price, delivery date, etc. with a supplier by telephone, etc. and places an order for the item.
- ② Researcher inputs a purchase request for the item in the financial accounting system.
- ③ Supplier submits an estimate to the contracting officer.
- ④ Supplier delivers the item, which is inspected by the acceptance inspection official, and has the official sign the delivery slip to certify the item passed inspection.
- ⑤ Supplier transports the item, which has been inspected upon delivery, to the researcher (research office/lab).
- ⑥ Researcher checks the item and receives it.
- ⑦ Acceptance inspection official forwards the delivery slip to the contracting officer.
- ⑧ Supplier sends a payment request to the contracting officer.

Guide:⇒ Researcher    Supplier ⇒    Acceptance inspection official ⇒    Contracting officer⇒

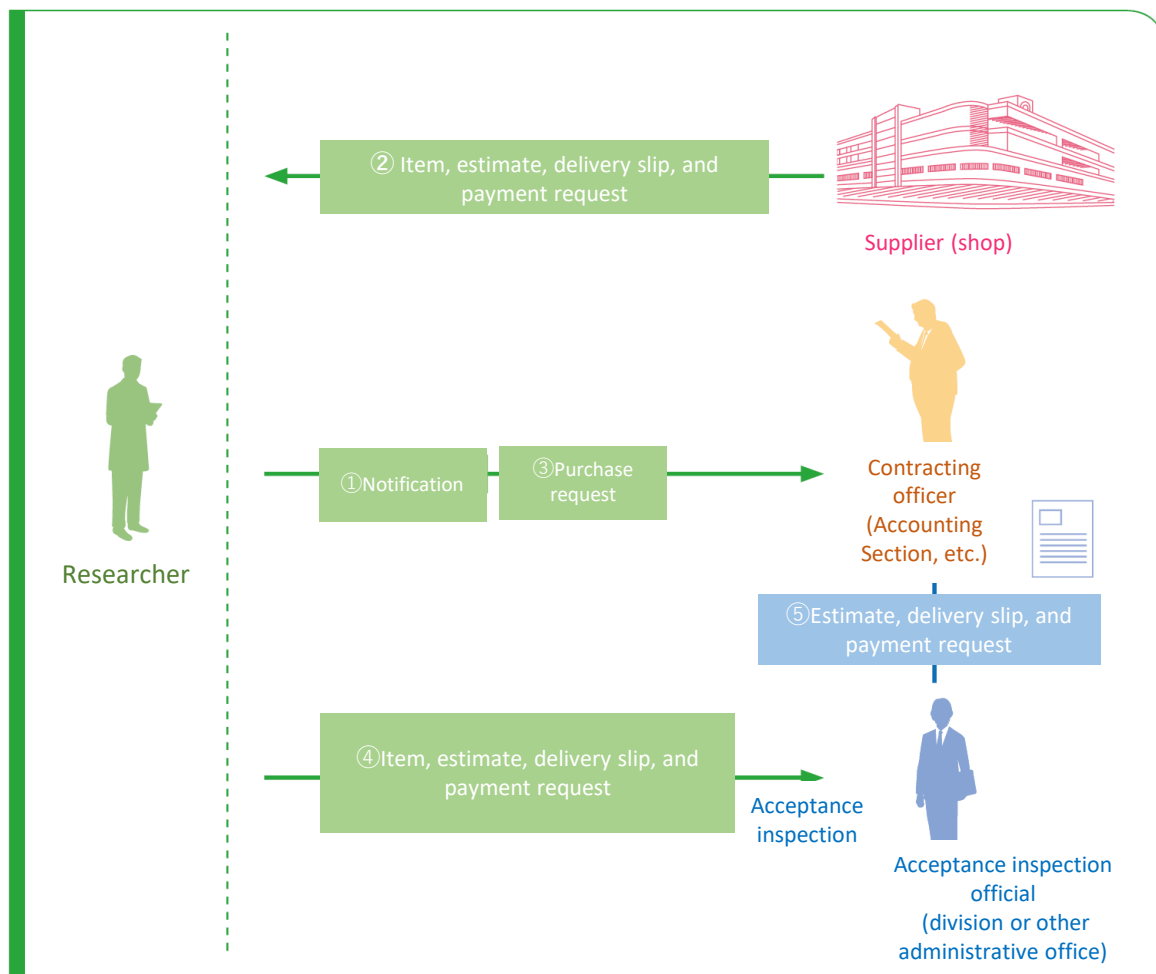


## (3) Purchases made when a researcher proceeds directly to a supplier (shop)

※Purchases of a total amount not exceeding ¥100,000 for consumables where the actual items are checked and paid later.

- ① Researcher contacts the contracting officer before going to a supplier (shop). Depending upon the shop, the researcher may need to bring a credit card, etc.  
(San A: credit card for later payment of the purchase amount; MAKEMAN: purchase voucher for later payment of the purchase amount; Ryukyu University COOP: staff ID)
- ② Along with the item, researcher receives an estimate, delivery slip, and payment request.
- ③ Researcher inputs a purchase request for the item in the financial accounting system.
- ④ Researcher brings the item, estimate, delivery slip, and payment request to the acceptance inspection official and has the official conduct an acceptance inspection. Researcher gives the estimate, delivery slip, and payment request to the acceptance inspection official.
- ⑤ Acceptance inspection official forwards the estimate, inspected delivery slip, and payment request to the contracting officer.

Guide: ⇒ Researcher      Acceptance inspection official ⇒      Contracting officer ⇒





#### (4) Purchases reimbursed as an out-of-pocket expense

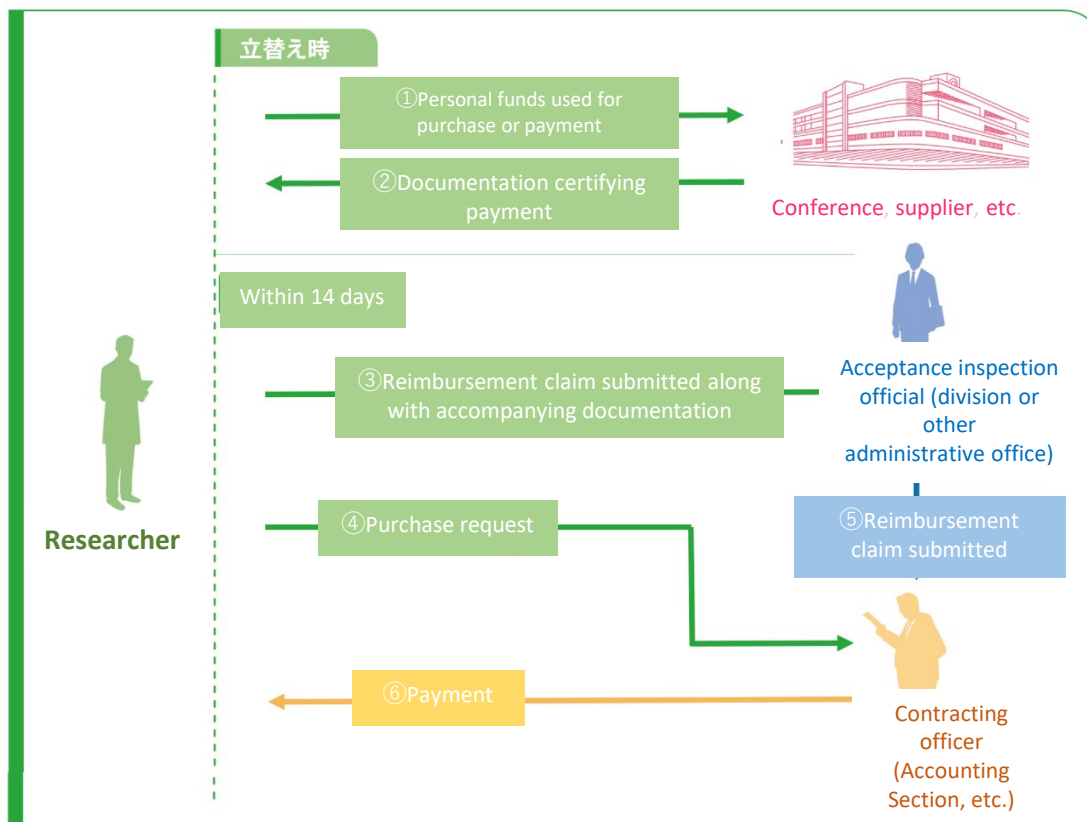
In cases where out-of-pocket expenses are incurred that are necessary for operations and urgently required or where there is the risk that the timing of a transaction will be lost and operations significantly impeded unless a cash or other immediate payment is made, a researcher may use his or her own money to purchase the item upfront and file a reimbursement claim at a later date to request that the university reimburse this payment.

**In principle, the out-of-pocket expenses eligible for reimbursement are listed below and shall not exceed a total amount of ¥100,000.**

※If expenses not specified in the rules need to be paid upfront in an amount over ¥100,000, the researcher is required to follow the procedures for “authorization for unstipulated reimbursement” beforehand.

- ① Researcher uses his or her own money to make the purchase or payment. (Eligible expenses are listed in the following section.)
- ② Researcher prepares documentation to certify payment (e.g. receipt, payment slip & receipt, copy of bank account book page, credit card statement, etc.).
- ③ In principle, researcher has 14 days after payment (or after return from a business trip for out-of-pocket expenses incurred during the travel, or after an academic conference ends for conference registration fees that are, in principle, paid in advance) within which to submit a reimbursement claim along with the accompanying documentation to the acceptance inspection official (division or other administrative staff) affiliated with the researcher.
- ④ Researcher inputs the expenses paid upfront with his or her own money in the financial accounting system.
- ⑤ Acceptance inspection official forwards the reimbursement claim and accompanying documentation to the contracting officer.
- ⑥ Contracting officer makes payment directly to the researcher.

Guide: ⇒ Researcher    Acceptance inspection official ⇒    Contracting officer ⇒





## Reimbursable out-of-pocket expenses

- ① Rental car charges, fuel charges, toll road tolls, and parking fees
- ② Postal and shipping charges
- ③ Photocopying charges
- ④ Books, magazines, and consumables that are urgently needed at a business destination and only able to be purchased on-site/on site/at certain locations.
- ⑤ Consumables, etc. that only an individual is able to purchase at a shop or online
- ⑥ Submission fees, publication fees, reprint, or other printing fees involving an academic journal, etc.
- ⑦ Tuition or textbook fees for a training course, etc.
- ⑧ Participation and registration fees (if a reception fee is included, the amount excluding the reception fee), membership fees, and annual fees for conferences, etc.
- ⑨ Venue rental (use) fees
- ⑩ Charter fees and diving service fees
- ⑪ Taxi fare used during business required for medical treatment or other emergency at a hospital
- ⑫ Various fees, etc. paid to a public agency, local government, or equivalent institution
- ⑬ Expenses for minor repairs of equipment
- ⑭ English-language proofreading (limited to manuscripts sent to a foreign country)
- ⑮ Education and research-related insurance charges
- ⑯ Interpretation-related expenses
- ⑰ Expenses that are absolutely necessary for education and research during a business trip abroad
- ⑱ In cases where out-of-pocket expenses are made under any of the preceding items/articles/numerals is paid by bank transfer, credit card, or other such method, fees required for said bank transfer etc.

### Accompanying documentation necessary for a reimbursement claim

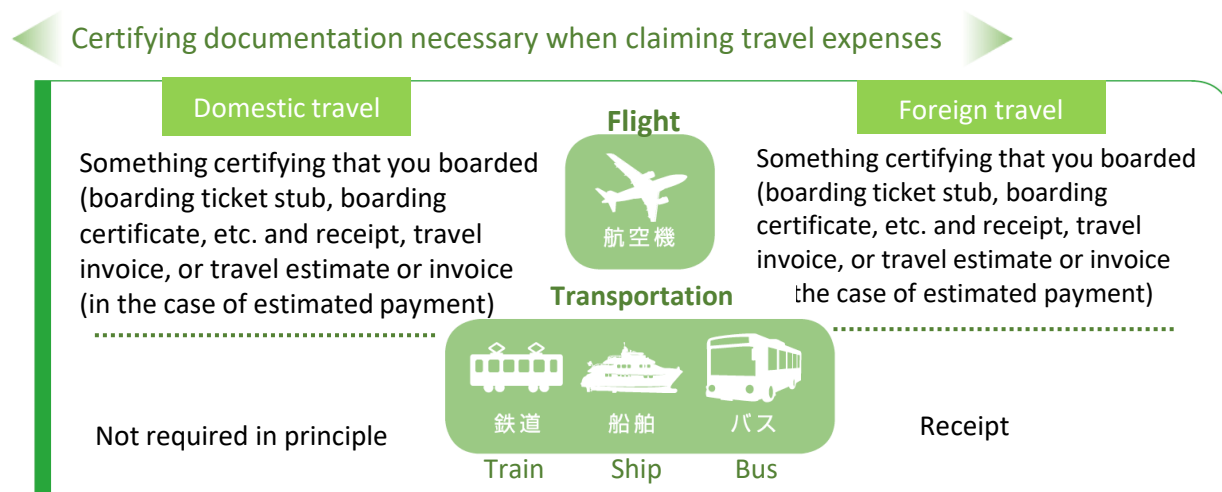
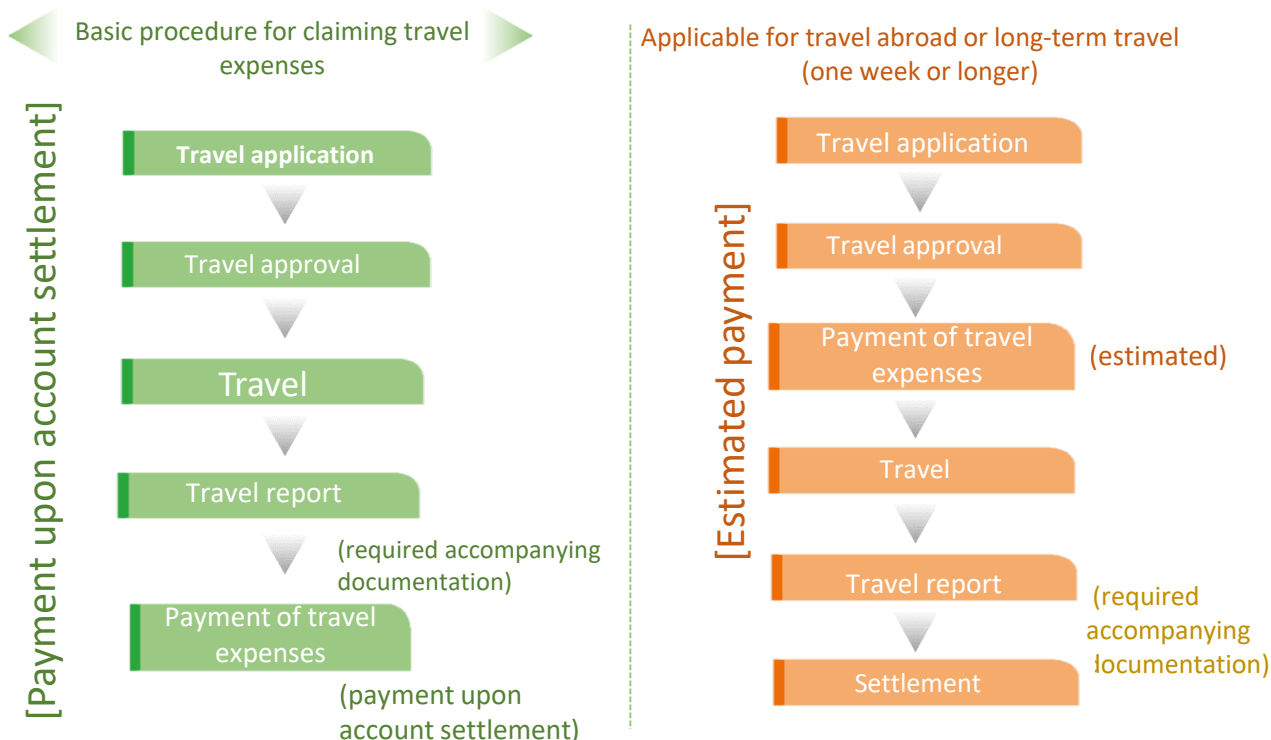
- Documentation certifying that the individual did in fact make the payment upfront  
[Original receipt, transfer voucher & receipt, copy of bank account book page in the case of a direct debit, credit card statements in cases where a credit card is used (statement permitting verification of the statement specifics/details/payment details/charge details). However, this is limited only to credit cards in the name of the individual who made the payment upfront.]
- Documentation providing an understanding of the details of the upfront payment (statement, etc. indicating quantity and amount)
- In the case of a conference or training course participation fee, travel request (copy) and documentation clearly indicating the time and location where held, original or copy of conference participation certificate, etc.

### Rules, etc. concerning reimbursement of out-of-pocket expenses

National University Corporation University of the Ryukyus Administrative Guidelines for Reimbursements

## 2 Claiming travel expenses

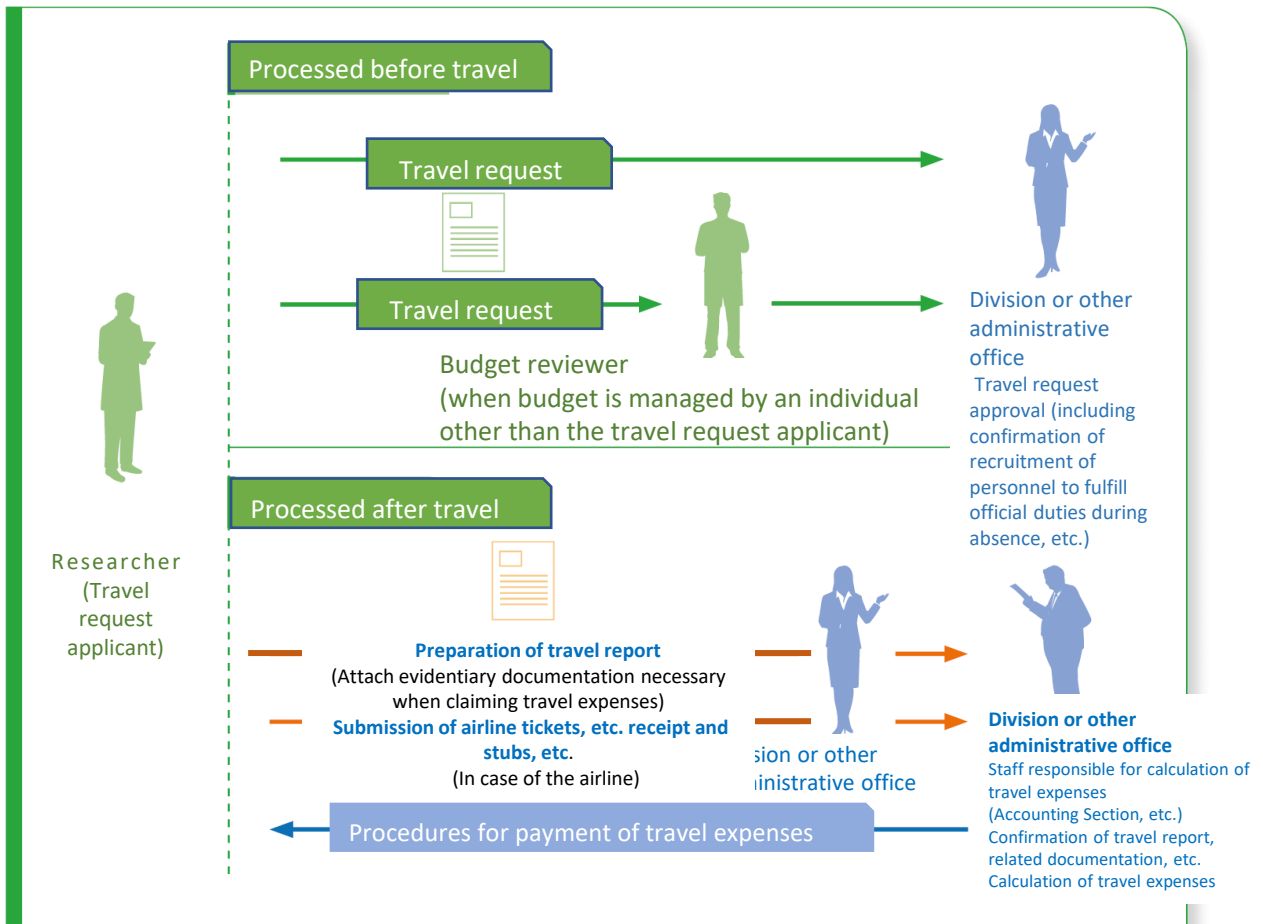
- 1) Researcher submits a travel request, travel report, or other documentation as proof of business travel (operation)
- 2) Documentary evidence is provided to certify the required expenses.



- ※ If you use an e-ticket that does not provide a stub, please submit the boarding pass issued with your seat number or other information when you pass through the security check or gate, or a boarding certificate issued by the airline.
- ※ In cases where you travel abroad and there is no detailed information provided on the receipt, please attach documentation that will provide specific details about the travel (airfare, airport charges, taxes, etc.)
- ※ In the case of flight and hotel packages, please indicate on the receipt: (1) an itemization of charges and (2) the number of days of your stay.
- ※ In principle, train fares, etc. during travel abroad may be claimed if you have a receipt only for travel between cities. (Train fares, etc. for travel within the same city are included in the per diem.)
- ※ For more details about payment of travel expenses, please see the following URL. 【On-campus access only】

URL : <http://www.jim.u-ryukyu.ac.jp/soumu/kisoku/pdfdata/国立大学法人琉球大学旅費支給取扱要領.pdf>

## Procedure for payment of travel expenses



### [Additional information about travel requests]

If you intend to attend a research discussion or other such gathering, please indicate the date, time and location of the meeting as well as the names and affiliations of the people attending. If you travel at someone's request, you may also attach a copy of the invitation or other request relating to the business.

### [Additional information about travel reports]

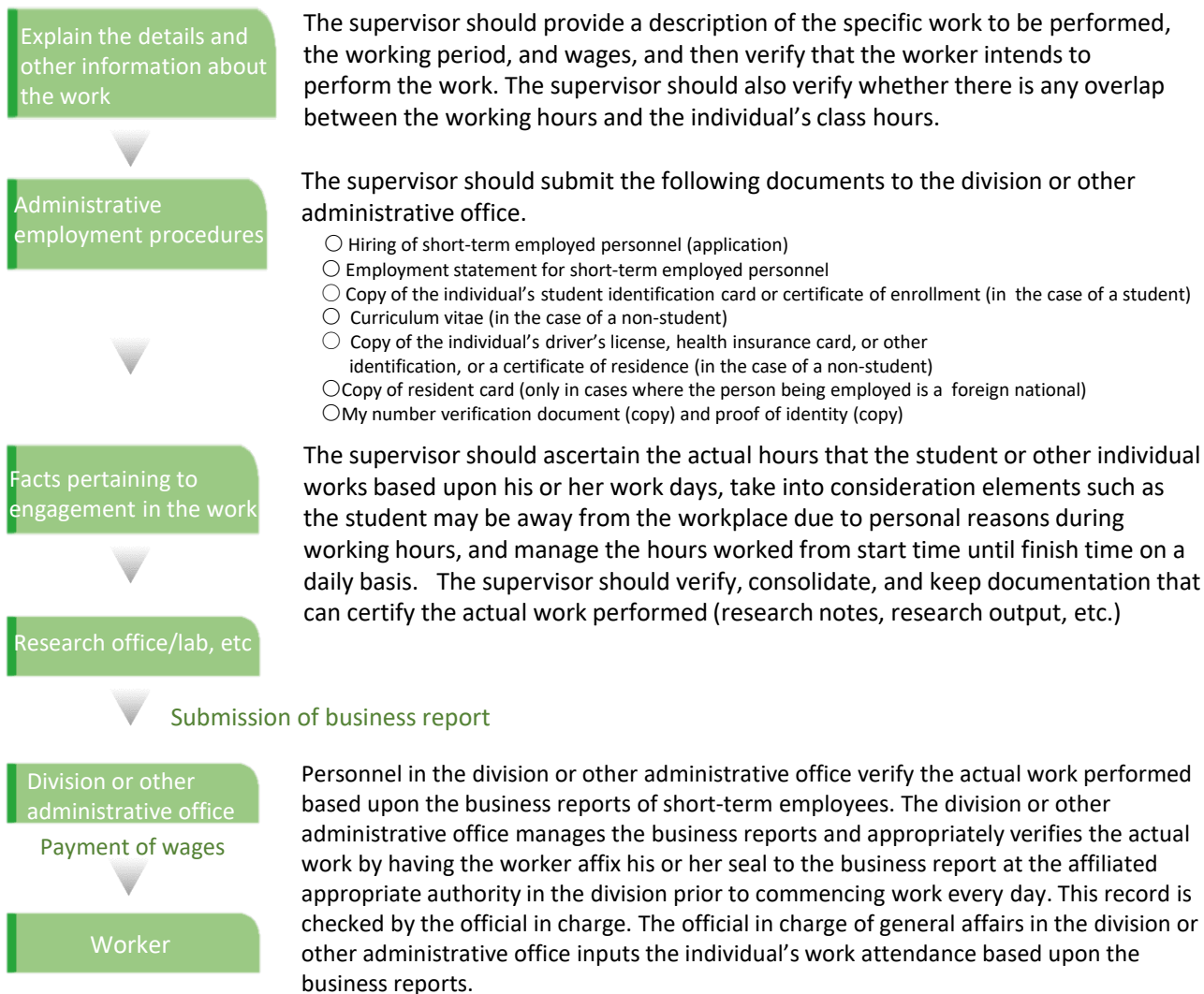
If you attend a conference or other such business, please attach a copy of some of the materials distributed on the day you participated as proof of your travel.

### 3

## Paying wages to students or others for research assistance (short-term employment)

- 1) Set an appropriate job description and working hours.  
Please set the period of employment and working hours based upon the job description and workload that you will have the person engage in as well as the amount of money available in the funding for employing personnel at that time.
- 2) Properly manage the working hours  
The supervisor should properly manage the number of days and hours that the employee works as well as supervising the personnel to ensure that they are devoting themselves to their duties during working hours. (Please note that this work is not eligible for social or employment insurance.)

### Basic procedure for hiring personnel



### 【Additional information about short-term employment】

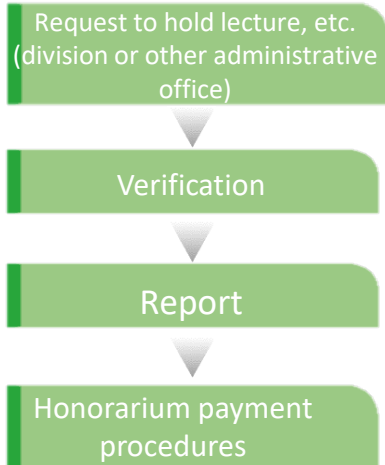
- In principle, the period of employment in a fiscal year (April ~ March) is two months or less.
- The maximum number of work hours is 20 per week.
- ✕ When a worker serves as a TA and RA during the same month, the combined number of hours shall be 20 or less per week.
- For more information, please see the Implementation Guidelines for Short-Term Employed Personnel.

# 4

## Paying honorariums

Please provide a post-lecture/event report, pamphlet, or other evidence to certify that a lecture or other event actually took place.

### Honorarium payment procedure



※ For more information about honorarium payments, please go to the following URL.

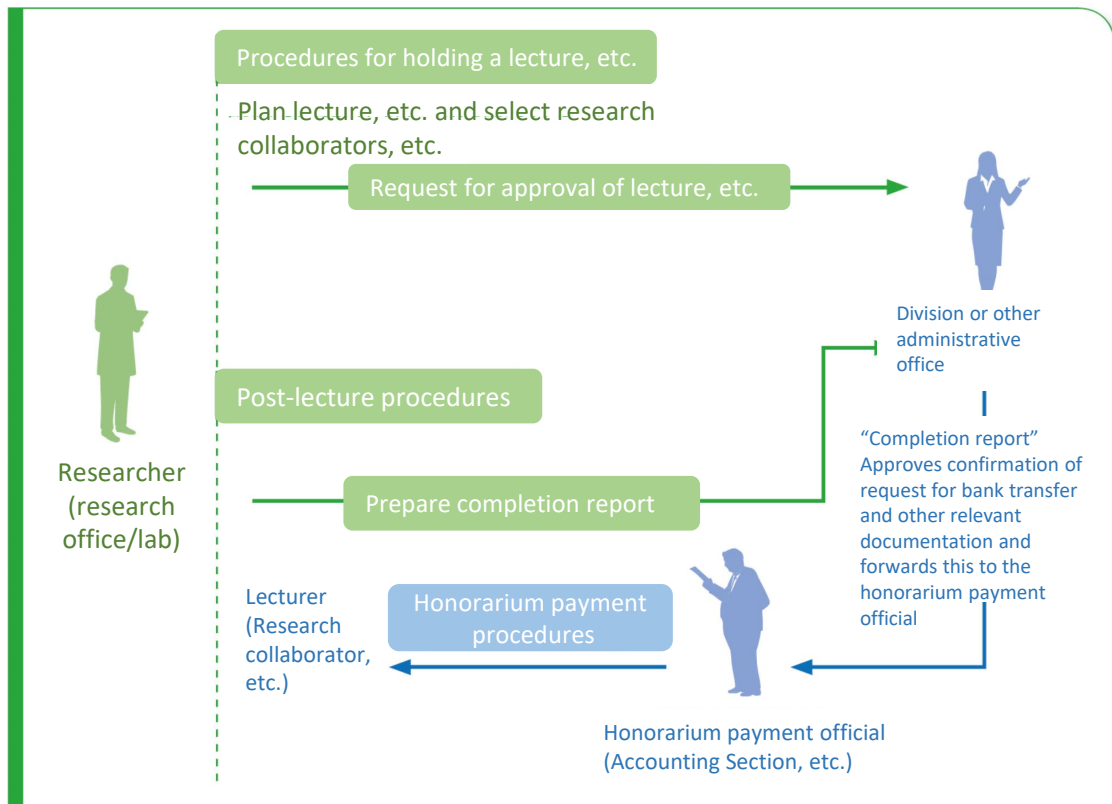
URL : <http://www.jim.u-ryukyu.ac.jp/soumu/kisoku/pdfdata/国立大学法人琉球大学謝金支給事務取扱要領.pdf>

(National University Corporation University of the Ryukyus Administrative Guidelines for Payment of Honorariums)

### Procedure for payment of honorariums

An honorarium is a token of gratitude paid as consideration for labor performed. The University of the Ryukyus lists the following as the principal occasions during in research when an honorarium may be given.

- Honorarium for giving a lecture or providing other specialized knowledge during a symposium, forum, seminar, etc.
- Honorarium given to research collaborator for providing information, advice, or guidance



## 5

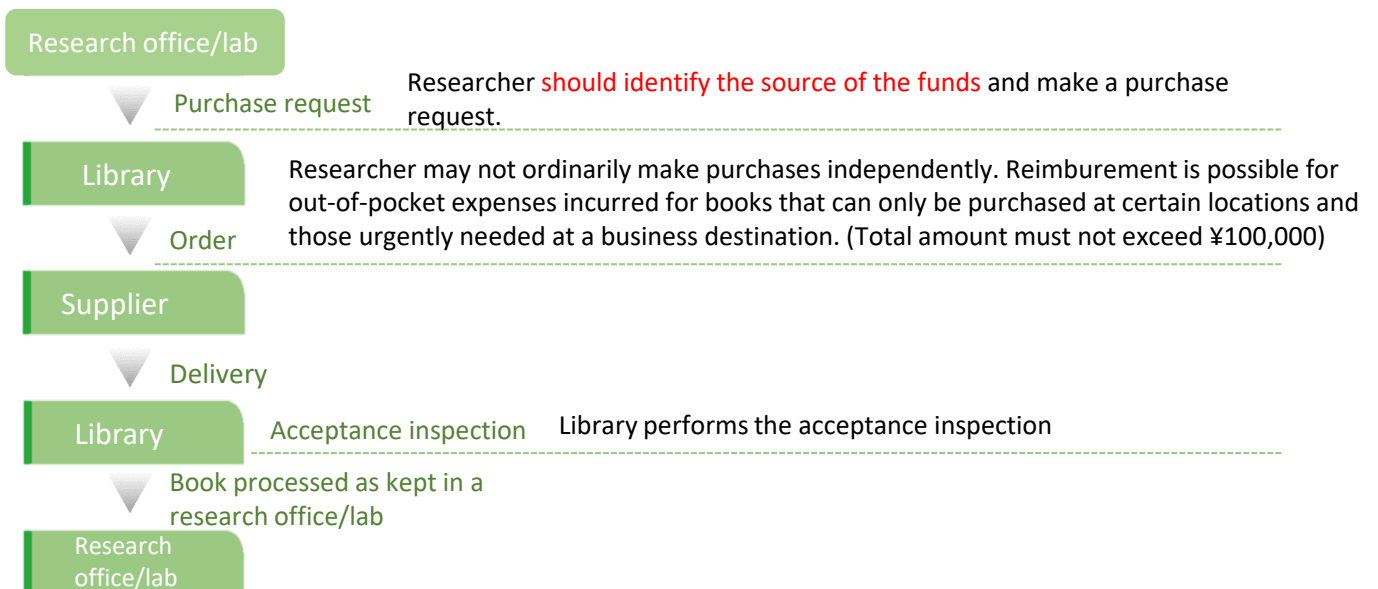
## Purchasing books

With some exceptions, books should be purchased through the book ordering system. Reimbursement is possible for out-of-pocket expenses for books that can only be purchased at certain locations and those urgently needed at a business destination.

- 1) Books purchased through the book ordering system
  - All purchases not subject to the financial accounting system indicated below
  - ⇒ Please see the “basic procedure for book purchases” and later sections regarding these purchases.
- 2) Books purchased through the financial accounting system
  - Magazines, newspapers, and other periodicals
  - Materials that are updated sequentially and cumulatively (addenda, etc.)
  - DVDs, CDs, and other audio-visual materials
  - Administrative materials (materials purchased by an administrative office)
  - ⇒ Please see “purchasing items” (p. 2).

### Basic procedure for book purchases

- 1) Researcher identifies the source of the funds and inputs a purchase request in the library system.
- 2) Books delivered to the library are processed as books kept in a research office/lab



The procedures and work involved in ordering and delivery have been categorized into the following categories with more detailed information presented for reference.

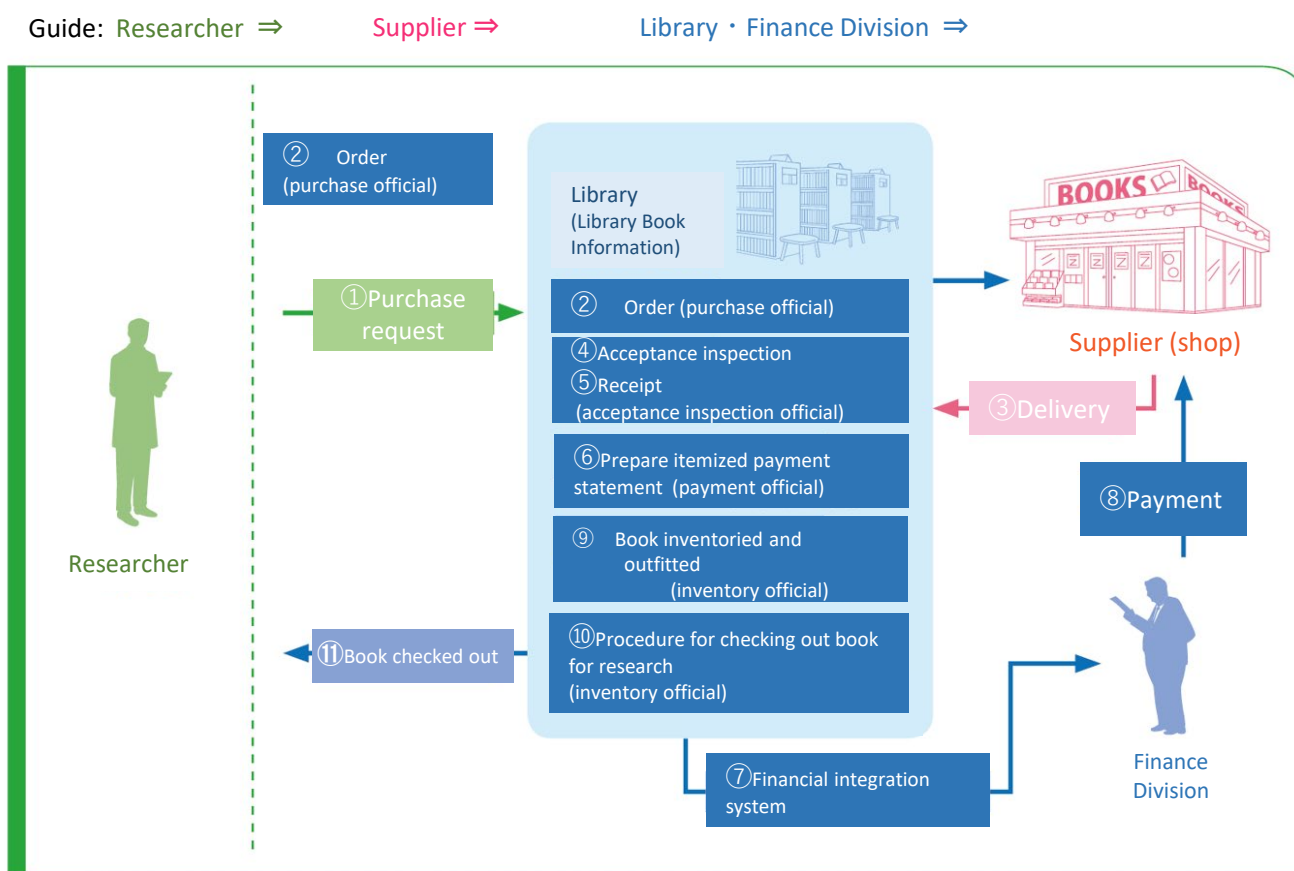
- (1) Researcher requests purchase of a book to be kept in a research office/lab (p. 13)
- (2) Researcher incurs out-of-pocket expense to purchase upfront that will be kept in a research office/lab (p. 14)
- (3) Researcher, student, etc. requests purchase of a book for student use (p. 15)

## Procedure for University Library book purchases

In principle, books purchased by a researcher with research funds need to be purchased by the library and appropriately managed as library property. Researchers are kindly requested to extend their cooperation by returning such books to the library when they retire or transfer to position at a different institution as well as when periodic inspections are conducted.

### (1) Researcher requests purchase of a book to be kept in a research office/lab

- ① Researcher inputs a book purchase request in the library system.
- ② Library purchasing official orders the book from a supplier.
- ③ Supplier delivers the book ordered.
- ④ Delivered book is inspected for acceptance.
- ⑤ Book is accepted and registered based on the delivery slip.
- ⑥ Itemized payment statement is prepared for the accepted and registered book.
- ⑦ Data is transmitted to financial affairs via the financial integration system.
- ⑧ Payment is made.
- ⑨ Book is inventoried and equipped.
- ⑩ Book is processed as kept in a research office/lab
- ⑪ Book is kept in the researcher's office/lab.





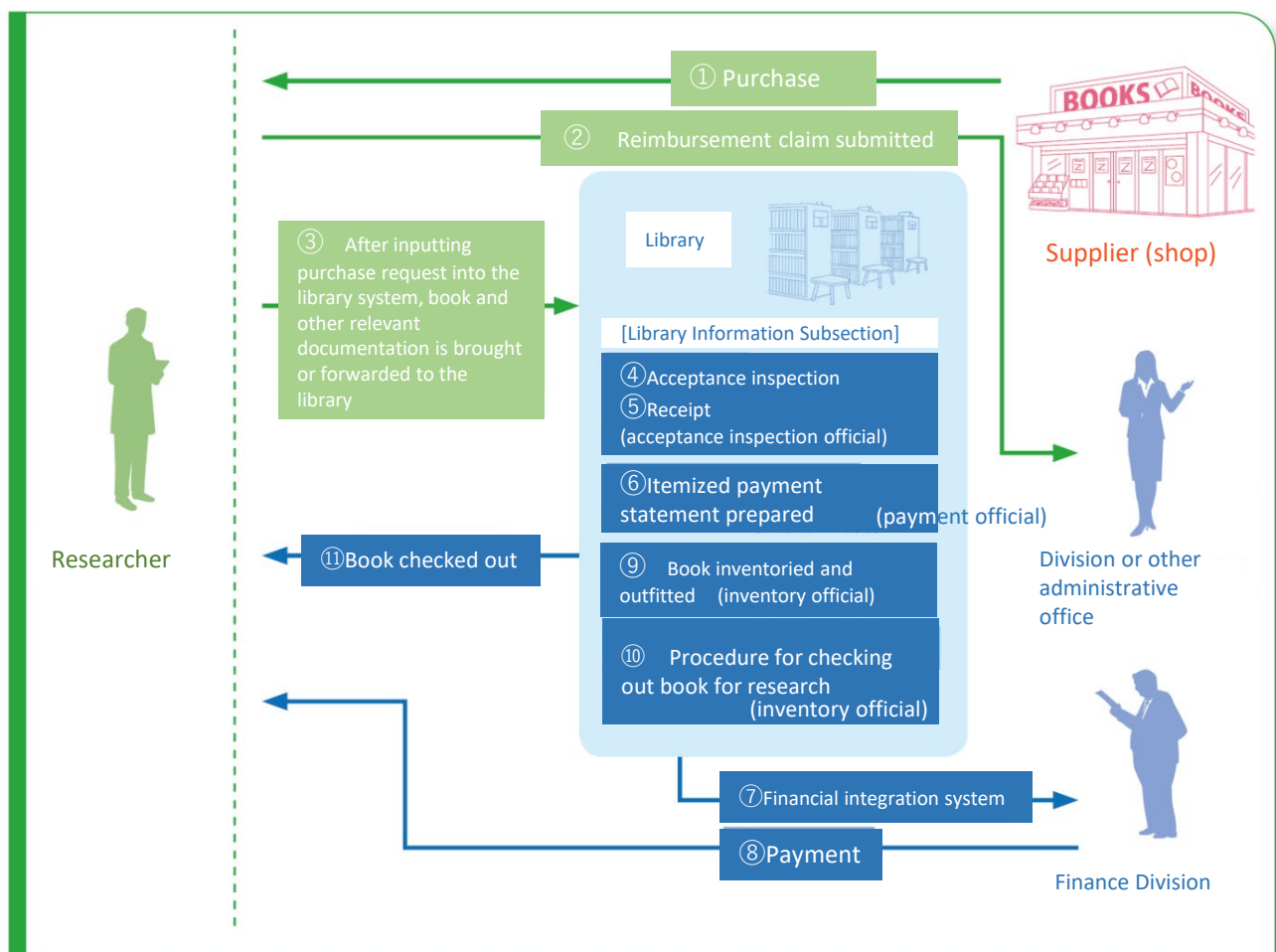
▶ (2) Researcher incurs out-of-pocket expense to purchase upfront that will be kept in a research office/lab

- ① Researcher purchases a book directly from a supplier (shop). (Total amount not in excess of ¥100,000)
- ② In principle, the researcher has 14 days to submit a claim for reimbursement of out-of-pocket expenses to the division or other administrative office affiliated with the researcher.
- ③ After the researcher inputs a purchase request into the library system (be sure to input “purchased” in the comments section), the researcher brings or forwards the purchased book, delivery slip statement, and reimbursement request form to the Library Book Information Subsection.
- ④ Delivered book is inspected for acceptance.
- ⑤ Book is accepted and registered based on the delivery slip.
- ⑥ Itemized payment statement is prepared for the accepted and registered book.
- ⑦ Data is transmitted to financial affairs via the financial integration system.
- ⑧ Payment is made directly to the researcher.
- ⑨ Book is inventoried and equipped.
- ⑩ Book is processed as kept in a research office/lab
- ⑪ Book is kept in the researcher’s office/lab.

Guide: Researcher ⇒

Supplier ⇒

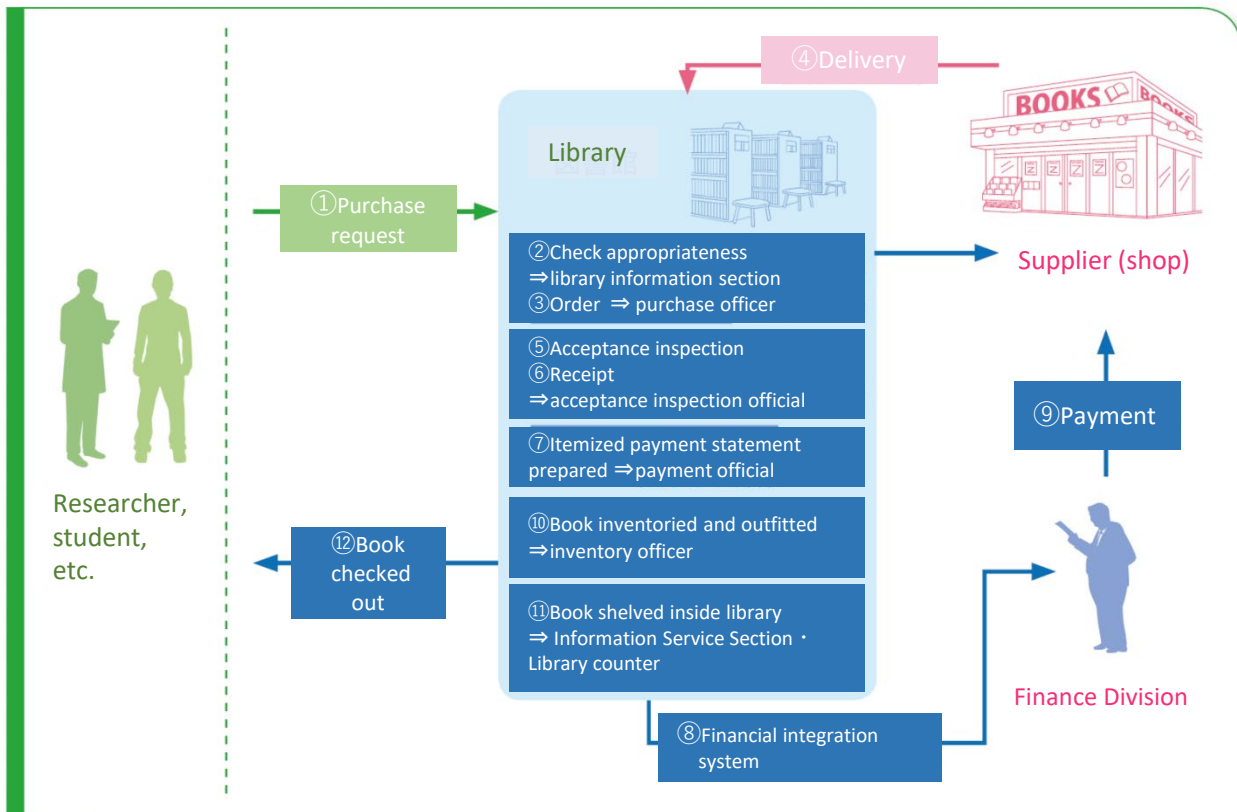
Library · Finance Division ⇒



▶ (3) Researcher, student, etc. requests purchase of a book for student use

- ① Researcher, student, etc. makes a request by inputting a purchase request into the library system for the library to purchase a book for student use.
- ② Library official receives the purchase request and checks to see if the book has previously been purchased. The library officer checks the appropriateness of the purchase.
- ③ Library purchasing official places an order for the book with a supplier.
- ④ Supplier delivers the book ordered.
- ⑤ Delivered book is inspected for acceptance.
- ⑥ Book is accepted and registered based on the delivery slip.
- ⑦ Itemized payment statement is prepared for the accepted and registered book.
- ⑧ Data is transmitted to financial affairs via the financial integration system.
- ⑨ Payment is made.
- ⑩ Book is inventoried and equipped.
- ⑪ Book is processed as kept in a research office/lab
- ⑫ Book is kept in the researcher's office/lab.

Guide: Researcher ⇒ Supplier ⇒ Library · Finance Division ⇒



## chapter 2

## How to Have Items Delivered and Inspected for Acceptance

When purchased items are delivered, be sure to have the **acceptance inspection official inspect the items upon delivery for acceptance.**

※An “acceptance inspection official” is a person delegated by the individual holding the authority to conduct inspections upon acceptance pursuant to the rules (in principle, this is an administrative official in a division or section).

※From the standpoint of preventing misuse, the acceptance inspection should be performed by an acceptance inspection official that is not the person who requested the purchase.

### Basic procedures for purchase of items, etc

- ① Decide on the purchase item.
- ② Identify the source of the funds, verify the remaining available budget, and request purchase (input in the financial accounting system)The budgeted, administered and remaining amounts are displayed that have been allocated to the researcher.
- ③ At the time of delivery, the division or section administrative official conducts an acceptance inspection. (With the exception of special devices and other such articles, the researcher is not permitted to conduct the acceptance inspection upon delivery.

### Acceptance inspection when items are directly purchased

(Ex.: Cases where an item is purchased at a supplier (shop) where payment is made later, such as San A, MAKEMAN, Ryukyu University COOP, etc.) The researcher brings the item, delivery slip, and payment request to the acceptance inspection official and has the item inspected upon acceptance.

(Please have the item inspected upon acceptance immediately after purchase as a delay may result in payment falling into arrears.)

### Acceptance inspection when items delivered by supplier

Please confirm whether the acceptance inspection official has completed the acceptance inspection. If not finished, then before doing anything else, please give instructions to have the item inspected by the acceptance inspection official.

### When an item is delivered by a parcel delivery company

If an item is delivered directly to the research office/lab, please either bring the item, delivery slip, and payment request to the division or section administrative office or contact the acceptance inspection official.

### When an item has been purchased upfront and delivered

Even when an item or other article has been purchased upfront, please have the acceptance inspection official conduct an acceptance inspection after delivery.

### Exceptions to procedures for delivery and acceptance inspection of items (order issued by inspection official: Accounting Practice Rules Article 48)

In principle, the employee in charge of acceptance inspections inspects items for acceptance at the time of delivery. However, when the acceptance inspection of an item requires verification that the delivered device operates or other situations where it is difficult for an administrative employee to sufficiently inspect an item upon acceptance, an order may be issued to have a faculty member or other individual possessing specialized knowledge, skills, etc. at the time the model was selected to serve as **\*inspection official\*** and conduct the acceptance inspection.

\* **Inspection official:** Per confirmation of delivery, the inspection official shall inspect the content and quantity of said delivery based upon the contract, specifications, design documents, and other relevant documentation.

### Regulations, etc. concerning delivery and acceptance inspection

Pertaining to the National University Corporation University of the Ryukyus’ handling of acceptance inspections of procured items, etc.

National University Corporation University of the Ryukyus Rules on Official Authority Regarding Accounting  
National University Corporation University of the Ryukyus Accounting Practice Rules

# chapter 3

## Use of Research Funds

Research funds are broadly divided into three categories with different rules to be followed for each type.

- ① Competitive research funds distributed by the national government or independent administrative agencies (competitive funds)
- ② Research funds provided by private foundations and companies
- ③ Operating subsidies, etc.

### Types of research funds and applicable rules

Type		Rules
① Competitive funds	Subsidies, grants (Grants-in-aid for scientific research (KAKENHI), etc.)	<ol style="list-style-type: none"> <li>① Act on Adjustment of Execution of Budgets Pertaining to Subsidies as well as general principles and guidelines for provision of subsidy, etc. programs</li> <li>② National University Corporation University of the Ryukyus Accounting Rules and other internal rules</li> <li>③ Handbook on the Grants-in-Aid for Scientific Research (KAKENHI)</li> </ol>
	Contract research funds and contract project funds	<ol style="list-style-type: none"> <li>① Rules on such use as specified in each contract research fund program</li> <li>② National University Corporation University of the Ryukyus Accounting Rules and other internal rules</li> </ol>
② Research funds from private foundations and companies	Contract research funds, contract project funds, and joint research funds	<ol style="list-style-type: none"> <li>① Rules on such use as specified in each contract research fund program</li> <li>② National University Corporation University of the Ryukyus Accounting Rules and other internal rules</li> </ol>
	Donations (including grants)	<ol style="list-style-type: none"> <li>① Donation purpose</li> <li>② National University Corporation University of the Ryukyus Accounting Rules and other internal rules</li> </ol>
③ Operating subsidies, etc.		<ol style="list-style-type: none"> <li>① National University Corporation University of the Ryukyus Accounting Rules and other internal rules</li> </ol>

### Examples of research fund uses

Research funds may be used to pay for expenses necessary for pursuing research, which are generally the following. However, depending upon the program, there are items for which competitive funds from the central government or other institutions may not be used. Research funds may not be used in violation of such rules.

Typical examples of expenses for which research funds may be used

- Purchasing items
- Printing and binding
- Transportation charges (shipping charges, etc.)
- Meeting expenses
- Travel expenses
- Maintenance and repair costs (maintenance, repair, etc. of equipment)
- Building lease fees and equipment usage charges
- Honorariums and wages
- Conference participation fees

### Combined use of competitive funds and other funding sources with use limitations

The combined use of financial sources on which use limitation have been specified is not possible.

If the amount to be defrayed by each program is able to be clearly isolated, expenses may be defrayed for each program's respective amount. However, in principle, multiple competitive research funds or other grants may not be combined and used without clear separation.

(Ex. When taking a business trip only related to the use of KAKENHI and the amount available is insufficient to cover expenses, it is not possible to allocate half of the travel expenses from KAKENHI and the remainder from some other competitive funds.)

## Carrying Over and Using Grants-in-Aid for Scientific Research (KAKENHI) Ahead of Schedule

It is possible to carry over and use Grants-in-Aid for Scientific Research (KAKENHI) ahead of schedule.

As the preliminary procedures vary for Grant-in-Aid for Scientific Research (KAKENHI) multi-year funds and single-year grants, please be sure to check the procedures thoroughly.

### Multi-year funds

#### 【 Carrying over 】

With the exception of the final year of the research period, surplus research funds may be carried over to the next fiscal year without any special procedures. ※Preparation of a payment request is required.

#### 【 Using funds ahead of schedule 】・・・ Announcement around July every year

If within the scope determined for provision over the entire duration of the research plan, preliminary procedures may be carried out so that research funds may be used ahead of schedule in the fiscal year preceding their distribution, depending upon the amount necessary for the research.

### Single-year funds

#### 【 Carrying over 】・・・ Announcement around December every year

If circumstances correspond to any of the reasons applicable for carry-over, the preliminary procedures may be carried out so that research funds are able to carried over and used in the next fiscal year.

#### 【 Adjustment fund system 】

#### Adjustment fund system

Single-year grants are eligible for use as adjustment funds. There are two types: those used ahead of schedule and those used in the next fiscal year.

#### 【 Used ahead of schedule 】・・・ Announcement around August every year

When your research proceeds faster than planned and you wish to use research funds allocated for the following fiscal year ahead of schedule.

#### 【 Used in next fiscal year 】・・・ Announcement around June every year

If the reason for the need to carry over funds arises after the carry-over application deadline or if the research project does not qualify under the requirements for the carry-over system.

- Japan Society for the Promotion of Science

URL : <http://www.jsps.go.jp/j-grantsinaid/index.html>

- JSPS Electronic Application System

URL : <http://www-shinsei.jsps.go.jp/kaken/index.html>

- JSPS Electronic Application System Manuals

URL : <http://www-shinsei.jsps.go.jp/kaken/topkakenhi/download-ka.html#tebiki2>

※The Research Promotion Section website (on-campus access only) posts information as required about the different types. Please be sure to also check the website.

chapter 5

## Expenses Not Permitted with Competitive Funds

The specific rules for use of competitive funds are stipulated for each program. Whenever you use competitive funds, be sure to double check the specific program details.

Here is an explanation of common rules on the use of competitive funds as well as some of the key restrictions placed on competitive funds in the manner that the University of the Ryukyus manages expenses.

- 1) Prohibition on use of funds for other than original purpose  
Competitive research funds may be used only for expenses that are directly necessary for performing research projects and compiling research results. They may not be dispersed for any other purpose.
- 2) Restrictions on use  
Competitive research funds may not be used to purchase items ordinarily provided by a research institution, nor alcohol or other nonessential items. (However, research funds may be used to pay for tea and other refreshments when meetings are held.)
- 3) Prohibition on use of competitive funds other than during the research period  
No funds may be used at all either before or after the research project period.
- 4) Bulk purchases of consumables at the end of the fiscal year or research period  
A large quantity of consumables, not regarded as necessary, may not be purchased at the end of the fiscal year or research period. In some cases, you may be asked to return the funds paid out for such expenses.
- 5) Combined use with other competitive funds  
If the amount to be defrayed by each program is able to be clearly isolated, expenses may be defrayed for each program's respective amount. However, in principle, multiple competitive research funds or other grants may not be combined and used without clear separation.  
For example, when taking a business trip only related to the use of KAKENHI and the amount available is insufficient to cover expenses, it is not possible to allocate half of the travel expenses from KAKENHI and the remainder from some other competitive funds.

◀ Grant-in-Aid for Scientific Research (KAKENHI) (multi-year funds · single-year grants) non-permitted direct expenses ▶

Please check the Handbook on the Grants-in-Aid for Scientific Research (KAKENHI) Program  
[http://www.jsps.go.jp/j-grantsinaid/15\\_hand/](http://www.jsps.go.jp/j-grantsinaid/15_hand/)

◀ Grants-in-Aid for Scientific Research (KAKENHI) Non-permitted expenses ▶

Please check the Administrative Processing Procedures for Grants-in-Aid for Scientific Research from the Ministry of Health, Labour and Welfare

[http://www.mhlw.go.jp/file/06-Seisakujouhou-10600000-Daijinkanboukouseikagakuka/kitei2\\_2.pdf](http://www.mhlw.go.jp/file/06-Seisakujouhou-10600000-Daijinkanboukouseikagakuka/kitei2_2.pdf)

❌ For more information about other competitive funds, please see the application procedures.

## Treatment of Donations and Grants

When you received a research grant, **please promptly follow the procedures for donating the grant to the university** with the division or administrative section in charge of such procedures.

### Institutional accounting of research expenses

The university is required **to account for research expenses as an institution** even in the case of grants provided by a research foundation or other organization to an individual researcher or a research group.

Such accounting violations are indicated as “improper” by the Board of Audit of Japan, impacting the university’s assessment and creating other major problems for the university as a whole.

Some research foundations do not allow institutional accounting of funds by a university. The most common reason given is that such funds are accounted for as “indirect expenses or overhead.” The university can also treat grants secured from competitive programs as “**exempted contribution donations**” that are not set aside for indirect expenses. So, when applying for a grant program that does not permit institutional accounting under its application procedures or other rules, **please be sure to consult the division or administrative section in charge of such procedures before applying.**



The fundamental premise is that institutional accounting is used for processing research expenses, but there are also cases where the following sorts of donation procedures are not required in certain exceptional cases. Even in such a situation, **please do not make this determination on your own, but be sure to always check with the division or administrative section in charge of such procedures.**

#### Examples of exceptions

##### 1) Academic prizes

An accounting report or other such notification is not required for an award given to a researcher for his or her research achievements.

##### 2) Expenses for holding an academic conference or other such meeting (conference expenses)

These are grants (donations) accepted by an individual who is responsible for the accounting of an academic conference or other such meeting held outside the course of the university’s business and for which the accounting is conducted independently.

##### 3) Cases not involving the educational or research activities that are part of a faculty member’s official duties

These are cases of education or research activities not conducted as part of the faculty members official duties for which the researcher applies as an individual.

Please note that, in such cases, the university’s facilities, equipment, etc. may not be used for such activities, which must also be conducted outside of working hours.

#### 【National University Corporation University of the Ryukyus Rules on Handling of Donations】

##### Article 9-2:

**Even though a donation has been made to a university employee for education or research as part of his or her duties, the employee shall donate the money to the university if the donation has been made to the individual employee but not to the university as per the intent of the donor or if an individual employee receives a donation and issues such funds for use of the university’s facilities, equipment, etc. to engage in education or research.**



## Examples of Misuse of Public Research Funds

The following acts where an individual prepares a false document not reflecting reality and submits the document as if detailing what really happened in order to have research funds wrongfully expended constitute **misuse of research funds**.

- 1) Fictitious employment or honorariums
- 2) Fictitious business travel or inflated claims for business travel expenses
- 3) Fictitious orders (depositing of funds with a supplier) or rewriting documents

### Examples of misuse of research funds

#### 1) Fictitious employment or honorariums

- A researcher employs a student to organize documentation relating to an experiment and prepares an attendance register or other records that inflate the student's work hours. The researcher then has the student return the difference, money that is then allocated to expenses necessary for maintaining and operating the research office or laboratory. (Fictitious employment).
- A researcher requests an honorarium (compensation) for a research collaborator for conducting a research conference or other such meeting, which did not actually take place, and has research funds wrongfully expended. (Fictitious honorarium)

#### 2) Fictitious business travel or inflated claims for business travel expenses

- Despite canceling a business trip, a researcher prepares a false travel report and wrongfully receives travel expenses that the researcher applies to private travel expenses.
- Despite having been issued travel expenses from another institution, a researcher claims travel expenses for the same travel and receives the same travel expenses twice.
- Despite purchasing a package tour or obtaining a reduction such as a discount airline ticket, a researcher has the business prepare an invoice and receipt for the full fare. The researcher then claims travel expenses using the full fare and appropriates the difference for personal use.
- Despite staying at home or other location not requiring payment near a business travel destination, a researcher wrongfully accepts travel expenses as if the researcher had stayed at a hotel and uses the money for personal use.

#### 3) Fictitious orders (depositing funds with a supplier) or rewriting documents

- There are unused research funds, so a researcher places a fictitious order with a supplier and has the supplier accept the funds as a deposit, which the researcher then uses to pay for the delivery of reagents, laboratory animals, or other materials in the next fiscal year.
- A researcher has a supplier prepare fictitious documents that do not reflect an actual transaction in order to have research funds paid to the supplier who accepts the funds as a deposit, which are then allocated for costs to renovate the research office or laboratory or other facility or equipment.
- In order to purchase items or other articles not permitted to be purchased under the rules of use for research funds, etc., a researcher has a supplier prepare a fictitious document that does not reflect an actual transaction for consumables or other materials that may be purchased as legitimate expenses.
- Because a researcher has run out of research funds, the researcher instructs a supplier to change the date on an invoice for goods actually delivered in March to April, and has the supplier paid from the budget for the next fiscal year.
- There are unused research funds, so a researcher instructs a supplier to leave the date on the invoice blank for items actually delivered in April, but has the supplier paid from the preceding fiscal year budget.

## Advisory Offices for Consultations on Use Rules and Administrative Procedures

### Advisory Offices for Reporting Information about Misuse

【The following University of the Ryukyus offices offer advice about competitive funds, etc.】

#### Senbaru Campus

Subject	Location	Contact information
Public research funds in general		
Grants-in-Aid for Scientific Research (KAKENHI)	Research Promotion Section	8183
Donations	Industry-Academia Collaboration	8031
Contract research and joint research	Subsection	
Administrative procedures		
1. Purchasing items, etc. (advisory office in the division, etc.)		
External funds (KAKENHI contract research, joint research, single-year grants, donations)	Accounting Section First Contracting Subsection	8414 2814 8057
Operating subsidies	Accounting Section Second Contracting Subsection	
※(Please consult the advisory office of your respective division or other administrative section regarding reimbursement of out-of-pocket expenses)	Accounting Section Third Contracting Subsection	
2. Travel expenses and honorariums		
External funds	※Advisory office in the division, etc.	
Operating subsidies		
3. Purchasing books		
	University Library Information Management Section General Affairs Subsection	8153

#### Uehara Campus

Subject	Location	Contact information
Public research funds in general		
Grants-in-Aid for Scientific Research (KAKENHI)	Planning & Research Promotion Office Research Cooperation Subsection	1034
Donations	Management Section First Research Support Subsection	1065
Contract & joint research	Management Section Second Research Support Subsection	1060

## Uehara Campus (cont'd)

Subject	Location	Contact Information
Administrative procedures		
1. Purchasing items, etc.	<u>Uehara Campus</u>	
<ul style="list-style-type: none"> <li>• External funds (contract research, joint research, single-year grants)</li> <li>• External funds (KAKENHI, clinical trials, donations)</li> <li>• Operating subsidies</li> </ul>	<ul style="list-style-type: none"> <li>• Management Section Second Research Support Subsection</li> <li>    // • First Research Support Subsection</li> <li>    // • First &amp; Second Procurement Subsections</li> </ul>	1060 1065 1063・1066
2. Travel expenses	<u>Uehara Campus</u>	
Travel application procedures Travel expense payments (including external funds)	Administrative Division General Affairs Section Labor & Personnel Subsection Administrative Division Management Section Accounting Subsection	1012 1026
3. Honorariums		
Honorarium application procedures Honorarium payment procedures (including external funds)	Administrative Division General Affairs Section Labor & Personnel Subsection // Accounting Subsection	1012 1026
4. Purchasing books	University Library Faculty of Medicine Branch Information Service Section Medical Information Subsection	1052

### 【The following University of the Ryukyus offices offer consultations about misuse of research funds】

University of the Ryukyus General Affairs Division General Affairs Section  
 1 Sembaru, Nishihara Town, Okinawa Prefecture, Japan 903-0213  
 TEL (098) 895-8176  
 FAX (098) 895-8013  
 E-mail [sosmninh@acs.u-ryukyu.ac.jp](mailto:sosmninh@acs.u-ryukyu.ac.jp)  
[sobunso@acs.u-ryukyu.ac.jp](mailto:sobunso@acs.u-ryukyu.ac.jp)

※Telephone inquiries available between 9:00 and 17:00 on weekdays.

### 【Important information about reporting misuse】

- 1) When an office receives a report about misuse, etc., the office will verify the name and contact information of the person reporting such misuse, the researcher or research group that has allegedly engaged in misconduct, manner of the misconduct, and basis for such conduct, and may also ask the individual to cooperate in the investigation.
- 2) If the investigation finds that a false report was made in bad faith, measures may be taken that include, but are not limited to publicly releasing the name of the person who provided the report.

Accounting and ethics-related rules are listed below. If necessary, please see the rules posted on the University of the Ryukyus' website under "University of the Ryukyus Rules."

## Part II General Rules

### Chapter 1 Management & Administrative Organization

- University of the Ryukyus Basic Policy on Preventing Misuse of Public Research Funds (February 24, 2015)
- University of the Ryukyus Rules on the Management and Audit System for Preventing Misuse of Public Research Funds (October 23, 2007)
- National University Corporation University of the Ryukyus Implementation Guidelines for Grants-in-Aid for Scientific Research (KAKENHI) Research Assistants (April 1, 2004)

### Chapter 2 Employment Rules

- National University Corporation University of the Ryukyus Implementation Guidelines for Adjunct Researchers (April 1, 2004)
- National University Corporation University of the Ryukyus Rules on Foreign National Researchers (April 1, 2004)

### Chapter 3 General Affairs

- University of the Ryukyus Rules on Preventing and Addressing Misconduct in Research Activities (February 2, 2011)
- University of the Ryukyus Rules on Contract Researchers (April 24, 1980)
- University of the Ryukyus Ethical Standards for Research (February 2, 2011)

### Chapter 5 Financial Affairs

- National University Corporation University of the Ryukyus Accounting Rules (April 1, 2004)
- National University Corporation University of the Ryukyus Accounting Implementation Rules (April 1, 2004)
- National University Corporation University of the Ryukyus Fee Rules (April 1, 2004)
- National University Corporation University of the Ryukyus Rules on Travel Expense Payments (August 16, 2006)
- National University Corporation University of the Ryukyus Administrative Guidelines for Payment of Travel Expenses (October 1, 2006)
- National University Corporation University of the Ryukyus Administrative Guidelines for Reimbursements (December 15, 2009)
- National University Corporation University of the Ryukyus Administrative Guidelines for Payment of Honorariums (August 5, 2010)
- National University Corporation University of the Ryukyus Rules on Handling Donations (April 1, 2004)
- National University Corporation University of the Ryukyus Administrative Guidelines for Suspension of Transactions and Other Handling of Contracts for Purchasing Items, etc. (November 29, 1999)
- National University Corporation University of the Ryukyus Administrative Guidelines for Grants-in-Aid for Scientific Research (KAKENHI), etc. (February 25, 2005)
- National University Corporation University of the Ryukyus Guidelines on Application Eligibility for Grants-in-Aid for Scientific Research (KAKENHI), etc. (October 16, 2013)
- National University Corporation University of the Ryukyus Administrative Guidelines for Operating Subsidies (March 28, 2005)
- National University Corporation University of the Ryukyus Guidelines for Procurement of Large Equipment, etc. (April 1, 2004)
- National University Corporation University of the Ryukyus Guidelines for Loaning Equipment and Other Assets (April 1, 2004)
- National University Corporation University of the Ryukyus Guidelines for Fund Management and Operation (April 1, 2004)
- National University Corporation University of the Ryukyus Administrative Guidelines for Receipt and Handling of Endowed Property (April 1, 2004)
- National University Corporation University of the Ryukyus Rules on Handling Contract Research (July 27, 2004)
- National University Corporation University of the Ryukyus Rules on Handling Joint Research (July 27, 2004)

## Appendix 1

# University of the Ryukyus Ethical Standards for Research

Established by the  
Executive Council on  
Education and Research  
October 22, 2013

The university is an education and research institution that provides instruction extending even to the limits of the knowledge that mankind currently holds and continues to conduct research with students to go beyond those limits. In order to pursue research going beyond the limits of mankind's knowledge, freedom of thought and action, which are not bound in any way, are necessary. This freedom is a right invested in universities that have the trust of society. Therefore, the university must demonstrate to society that it is living up to society's trust, pursuing research with high ethical standards to which university employees are also bound, and contributing to the public welfare. This entails great importance particularly in the present day when research activities and their outcome have a tremendous impact on society.

Here, the University of the Ryukyus establishes ethical guidelines for research that teaching faculty, technical staff, graduate students, undergraduate students, and all other individuals engaged in research (hereinafter "researchers") must observe as well as the duties of the university to maintain researchers ethics so that the university's academic research may gain the trust and respect of society.

### 1. Research Fundamentals

- (1) Researchers shall fulfill their responsibility to ensure the quality of the knowledge and skills that they produce and fulfill their responsibility to make use of their specialized knowledge and other qualities to contribute to the health and welfare of mankind, safety and security of society, and conservation of the environment.
- (2) Researchers shall be aware that university research activities are founded upon society's trust and mandate and that they must live up to society's mandate with high ethical standards.
- (3) Researchers shall be thoroughly familiar and observe agreements, relevant laws and regulations, guidelines, and the university's relevant rules as well as other codes established in relation to various types of research activities.

### 2. Management of Research Information

- (1) Researchers shall preserve for an appropriate duration materials, information, data, etc. that serve as the foundation for presentation of research results.
- (2) In light of the importance of the protection of personal information, researchers shall not divulge to others anything that may identify an individual in the materials, information, data, etc. that they have collected for research.

### 3. Research Directly Targeting People

- (1) In research and medical practice where the direct subjects are people, researchers shall give sufficient consideration to the dignity of the individual, respect for human rights, and protection of personal information.
- (2) In research where the direct subjects are people, researchers shall observe relevant laws and regulations, ethical standards in specialized fields, and the university's relevant rules

### 4. Appropriate Research Conduct and Administration of Expenses

- (1) Researchers shall always be mindful that research funds are financed through national expenditures, donations, and other public funds, and they shall strive to use research funds appropriately.
- (2) Researchers shall observe relevant laws and regulations, the university's relevant rules, agreements and rules related to the use of research funds received as they conduct their research and use research funds both inside and outside of Japan.

## 5. Conflict of Interest in Research Activities

Researchers shall exercise sufficient caution when conflicts of interest arise in their research activities and strive so that there is no harmful effect due to such conflicts of interest.

## 6. Ethics in Presentation of Research Results

- (1) When presenting research results, researchers shall never engage in fabrication by creating data that does not exist, falsification by transforming research results or other data into something unauthentic, or plagiarism by appropriating someone else's data or research results without appropriately identifying them as such.
- (2) Inappropriate citations, inadequate citations, and hyperbole in research presentations may constitute misconduct, so researchers shall provide appropriate citations and sincere representations.
- (3) Researchers shall not submit duplicates of a manuscript reporting the same research results to multiple research publications nor inappropriately handle authorship or engage in other acts in which the researcher does not properly announce the manuscript's authors.

## 7. Responsibilities of Collaborating Researchers

- (1) It is necessary for anyone named as a co-author to have made an important contribution to the academic paper as well as shall share the responsibility and accountability for the content of the paper.
- (2) Researchers shall respect the rights of collaborating researchers and co-authors of academic papers and obtain explicit consent for the use of such research results.

## 8. Fair Evaluation

- (1) When researchers conduct a peer review of someone else's research paper or other publication or engage in other evaluation of someone else's achievements, they shall conduct the evaluation appropriately based upon assessment standards, review guidelines, etc. without forming a predetermined view of the individual whom they are evaluating.
- (2) Researchers shall not improperly use research information that they become aware of in the process of evaluation under the preceding paragraph for their own research or divulge such information to anyone else without good cause.

## 9. University's Responsibility for Maintaining Researchers' Ethics

- (1) The university shall fulfill its responsibility as an institution of higher education by engaging in the necessary awareness activities and ethical training to raise researchers' awareness of the researchers' ethics and prevent research misconduct.
- (2) The university shall take appropriate measures to address acts by researchers that violate researchers' ethics to ensure that these standards are effective.
- (3) The university shall take the necessary measures to enable appropriate authorship.
- (4) The university shall develop a crisis management system concerning researchers' ethics as well as methods of dealing with cases where misconduct occurs and ensure that such system and methods are effective, and the university shall constantly improve these.

### Supplementary Provision

These Standards shall be enforced on October 22, 2013.

### Supplementary Provision (February 23, 2016)

These Standards shall be enforced on February 23, 2016.

## Appendix 2

### Ethics That Researchers Shall Adhere to

The university's purpose is to respond to the calls of the people for university education and research as well as to raise the level and provide balance development of higher education and academic research in Japan, and all individuals engaged in research and other such activities shall be well aware that they are members of the University of the Ryukyus and strive in accordance with their conscience and common sense to pursue research activities that live up to the trust placed in them by society. Researchers shall first recognize this point and use research funds properly.

#### Prevention of Misconduct in Research Activities

- 1) Do not misuse research funds.
- 2) Do not engage in fabrication, falsification, plagiarism, or other misconduct.
- 3) Appropriately handle research data and materials and ensure that such data and materials are managed and preserved.
- 4) Strive to maintain a research environment that prevents misconduct.
- 5) Strive so that purchase orders are not focused on specific suppliers.

#### Standards for Ethical Conduct in the University of the Ryukyus Ethics Code

All university employees shall take pride in being faculty or staff of the university and be conscious of their mission. They shall conduct themselves in accordance with the principles set forth below and the standards employees should observe for the maintenance of ethics pertaining to their duties.

- 1) Employees shall not engage in unjust and discriminatory treatment such as giving advantageous treatment to only some individuals, and they shall always execute their duties fairly.
- 2) Employees shall always make a proper distinction between public and private, and shall not utilize their duties or positions for their own or those of an organization to which they belong.
- 3) In exercising the authority granted by laws, regulations and the university's rules, employees shall not engage in any acts that may bring about suspicion or distrust such as receiving any gifts, etc. from any person over whom the employees exercise their authority.
- 4) Employees shall devote their utmost effort to the performance of their duties.
- 5) Employees shall conduct themselves in a manner where they are always aware that their acts may influence the trust in the university even while off-duty.





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The researchers' viewpoint has been adopted throughout this extensive revision of the handbook, making it easier for researchers to understand how to properly use research funds. It is hoped that researchers will utilize this handbook whenever they use research funds.

If you have any questions or need clarification about administrative procedures of any of the items, please contact the proper office listed in Chapter 8. Please also direct any general inquiries about this handbook to the section listed below.

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E-mail : knknkyu@acs.u-ryukyu.ac.jp

**University of the Ryukyus**