

Handbook for the Appropriate Use of Research Funding



Nara Institute of Science and Technology

Introduction

Most of the research funding at Nara Institute of Science and Technology (NAIST) is received from valuable taxes. Hence, it is necessary to use research funding properly and effectively, to strive to yield the maximum benefit from them, and at the same time to conduct research activities in a manner that lives up to the trust of society at large. The misuse of research funding greatly erodes societal mandates, and not only undermines the trust placed in the researchers involved and the institutions to which they belong, it also undermines the very trust in academic research, science and technology in general.

With the objective of preventing the mis/inappropriate use of research funding stemming from a lack of understanding of accounting procedures, etc., this handbook outlines the rules, etc. concerning the use of research funding for NAIST faculty and staff members in as clear a manner as possible.

Faculty and staff members are asked to utilize this handbook to gain a proper understanding of these basic rules, faithfully strive to use research funding properly, and create an environment in which faculty members do not misuse funding and instances of misuse do not occur.

Table of Contents

Introduction

1. Basic Policies for Measures to Prevent the Misuse of Research Funding	1
2. The system of responsibility for the administration and management of research funding	2
3. Codes of conduct for members	3
4. Compliance education	4
5. Researchers' obligations and prohibitions	5
6. Examples of misuse	6
7. Types of research funding	8
8. The use of competitive funding	11
9. Grants-in-Aid for Scientific Research	12
10. Proper procedures for using research funding	14
11. The Acceptance Inspection Center	25
12. Punishment for misuse of research funding	26
13. Response desk for the prevention of the misuse of research funding	28
14. Consultation desks for rules and procedures on the use of research funding	29
15. Various forms	30

1. Basic Policies for Measures to Prevent the Misuse of Research Funding

Nara Institute of Science and Technology Basic for Measures to Prevent the Misuse of Research Funding

The Nara Institute of Science and Technology (hereafter abbreviated as “NAIST”), in keeping with the “Guidelines for the Management and Audit of Public Research Funds in Research Institutions (Implementation Criteria)” (Decision of February 15, 2007 by the Minister of Education, Culture, Sports, Science, and Technology), and to properly administer and manage all expenses managed by NAIST (hereafter referred to as “research funding”), will put into place the following measures to prevent the misuse of research funding.

○ Clarification of a system of responsibility

As Chief Managing Officer, the President presides over NAIST, and bears ultimate responsibility for the administration and management of research funding.

As Presiding Managing Officer, the Executive Director of Research assists the Chief Managing Officer, has the practical responsibility and authority to preside over NAIST as a whole in carrying out the administration and management of research funding.

As Compliance Officers, the Dean, etc., have the practical responsibility and authority over the graduate schools, etc. in carrying out the administration and management of research funding.

As Deputy Compliance Officers, Division Directors assist the Compliance Officers in carrying out the administration and management of research funding.

○ The establishment of an environment to serve as the foundation for proper administration and management

Working from the premise that there is always the possibility for research funding to be misused, we will take the following steps to establish an environment to serve as the foundation for the proper administration and management of research funding:

- (1) Clarify and unify rules concerning clerical processing procedures related to research funding
- (2) Clarify administrative authority concerning clerical processing related to research funding
- (3) Raise awareness among all members involved in the administration and management of research funding
- (4) Establish regulations for the handling of whistleblowing, etc. as well as regulations regarding investigations and disciplinary actions, and apply those regulations fairly and transparently

○ Identifying the factors that cause instances of misuse to occur, formulating and implementing a Misuse Prevention Plan

Under the authority of the Chief Managing Officer, we will establish a system for promoting misuse prevention measures, identify the factors that cause instances of misuse to occur, formulate a Research Funding Misuse Prevention Plan, and implement the system and plan.

○ Actions to properly administer and manage research funding

In keeping with the Research Funding Misuse Prevention Plan, and under a system of centralized clerical processing, we will implement budgets properly. In addition, we will take measures to prevent collusive relationships with vendors, such as establishing an acceptance inspection center, and build a system that allows for viable checks by third parties, so that we can identify problems that could lead to misuse of research funding.

○ Ensuring that information gets out and is shared

We will establish an office capable of taking questions/consultations from within and outside NAIST regarding rules, etc. for research funding use. In addition, we will make policies and such concerning efforts to prevent the misuse of research funding publicly available on NAIST’s website.

○ Modes of monitoring

To serve as the center of a monitoring system that is viable from the perspective of all of NAIST, an independent monitoring office, established under the authority of the President, will coordinate with the Auditor, accounting auditors, the administrative offices, etc. In addition, in accordance with the realities of research funding use at NAIST, it will analyze the factors that cause instances of misuse to occur, carry out focused and dynamic monitoring of those risks (risk-approach monitoring), and work to improve and strengthen permanent, organizational checks.

2. The system of responsibility for the administration and management of research funding

In accordance with its internal regulations, NAIST makes clear its system of responsibility for the administration and management of research funding at NAIST.

Chief Managing Officer: President

- To preside over affairs concerning the administration and management of research funding and to bear ultimate responsibility for them, the office of Chief Managing Officer will be established and be filled by the President.
- The Chief Managing Officer shall formulate and make widely known Basic Policies for Measures to Prevent the Misuse of Research Funding (hereafter referred to as the "Basic Policies"), and shall take the steps necessary to implement measures to prevent misuse.
- The Chief Managing Officer must exercise leadership appropriately so that the Presiding Managing Officer, the Compliance Officers and the Deputy Compliance Officers can carry out the administration and management of research funding in a responsible manner.

Presiding Managing Officer: Executive Director of Research

- To assist the Chief Managing Officer and to bear the practical responsibility and authority to preside over NAIST as a whole regarding the administration and management of research funding, the office of Presiding Managing Officer will be established and be filled by the Executive Director of Research.
- The Presiding Managing Officer is the person who presides over the organization-wide systems of measures to prevent misuse. In accordance with the Basic Policies, the Presiding Managing Officer shall formulate and implement concrete measures for NAIST as a whole, check the progress of their implementation, and report on that progress to the Chief Managing Officer.

Compliance Officers: Dean, etc.

- As persons who bear practical responsibility and authority for the administration and management of research funding in the graduate school (including administrative office), the Information Technology Center, the Research and Education Center for Genetic Information, the Research and Education Center for Materials Science, Data Science Center (including administrative offices), the Health Care Center, the Strategic Planning Department, the Institute for the Advancement of Education, the Institute for Research Initiatives, the Auditing Office, the General Safety and Health Management Office, the Gender Equality Promotion Office, and the Administrative offices (these are hereafter referred to as the "graduate school, etc."), the office of Compliance Officer will be established and be filled by the Dean, etc.
- Under the direction of the Presiding Managing Officer, Compliance Officers must perform the duties listed below at the graduate school, etc. which they manage and oversee:
 - (1) To implement measures to prevent misuse, check the progress of their implementation, and regularly report on that progress in writing to the Presiding Managing Officer
 - (2) To implement compliance education for staff, etc. for the prevention of misuse, and to manage and oversee the level of attendance of workshops thereof
 - (3) To conduct monitoring regarding the proper management, execution, and other implementation of research funding by staff, etc., and to order improvements to be made as necessary.

Deputy Compliance Officers: Division Directors, etc.

- To assist Compliance Officers in the graduate school (including administrative offices), the offices of Deputy Compliance Officer will be filled by the Division Directors. (Compliance Officers may appoint additional Deputy Compliance Officers when deemed necessary.)
- Under the direction of Compliance Officers, Deputy Compliance Officers act to prevent misuse of research funding.

3. Codes of conduct for members

Basic codes of conduct for members of NAIST are prescribed in the form of the “Code of Conduct for Members of Faculty and Staff at NAIST” and the “Code of Conduct for Research Activities at NAIST”(pp. 36—38 of this document).

Code of Conduct for Members of Faculty and Staff at NAIST

These are outlines for basic conduct in all education and research activities that each and every member of faculty and staff at NAIST must observe so that we may endure as an institution of education and research and develop together with society at large and maintain society's trust in us.

Legal compliance

Awareness of our
social mission

Respect for human rights

Disclosure of information and respect
for intellectual property rights

Environmental consciousness

Securing health and safety and
responding to contingencies

Proper management
of NAIST assets

Code of Conduct for Research Activities at NAIST

In keeping with the meaning and role of our research activities, these are outlines for basic conduct that all persons involved in research at NAIST must observe as they engage in research.

Responsibilities of
researchers

Self-improvement

Explanation and disclosure

Research activities

Improvement of
research environment

Appropriate use of
research funding

Concern for research subjects, the environment,
safety, and related issues, and respect for bioethics

Interpersonal
relationships

Elimination of discrimination
and harassment

Conflicts of
interest

4. Compliance education

○ Title

Compliance Workshop on the Appropriate Use of Research Funding

○ Implementers

Compliance Officers (Deans)

○ Intended recipients

Faculty and staff employed by NAIST (including research fellows of the Japan Society for the Promotion of Science), etc.

Note: Compliance education for students is conducted separately.

○ Content

The impact on NAIST, matters which must be complied with in terms of rules for administering, procedures, systems for whistleblowing, etc., disciplinary actions and personal obligations to indemnify in the event that instances of misuse come to light, qualifications for applications, etc. at distributing organizations, steps for returning research funding, steps to prevent misuse at NAIST, etc.

○ Ascertaining levels of understanding

To ascertain levels of understanding of the workshop content, tests will be given, and subjects will be retested as necessary.

○ Period of validity


The period of validity of the workshops extends to the end of the academic year after the day the workshop was attended.

○ Cases in which workshops are not attended

Researchers who do not participate in the workshops are not allowed to apply for or receive research funding. Members of staff who do not participate in workshops may not be involved in the administration or management of research funding via the finance and accounting systems, etc.

5. Researchers' obligations and prohibitions

- To ensure the proper use of research funding, the following are prescribed by NAIST regulations:



Obligations of staff, etc.

Staff must maintain a high sense of ethics and must not misuse research funding.

Staff must follow the directions of Compliance Officers and Deputy Compliance Officers in accordance with NAIST regulations.

Staff must participate in compliance education implemented by Compliance Officers.

Staff must cooperate in investigations, etc. regarding misuse of research funding as prescribed in NAIST regulations.

- The following are prohibitions that researchers must be particularly careful of:



Prohibitions

Fictitious compensations/rewards

Fictitious travel and padded billing for travel expenses

Fictitious purchases (deposits) and the alteration of documents

6. Examples of misuse

Fictitious compensations/rewards

- In compensating or rewarding research assistants, students, or research collaborators, a person fills in work time in a job attendance log that differs from the actual time worked by them, bills the school for the inflated amount, and as a result receives research funding fraudulently.
- A person bills the school to compensate or reward students, etc. for work not actually done, spends it fraudulently, has the student return the money to the laboratory (i.e. a kickback), and uses that money to cover expenses necessary for the management and administration of that laboratory.

*Kickbacks

The act of forcing a student, etc. to return part or all of a compensation or reward (a kickback), even when that compensation or reward was paid properly based on work done, and regardless of the student's complicity, is considered inappropriate conduct in light of societal norms. For this reason, kickbacks are forbidden at NAIST.

Fictitious travel and padded billing for travel expenses

- Billing the school for travel-related expenses despite having received travel expenses from another organization, hence receiving traveling expenses doubly.
- Billing and receiving travel expenses for a one-night, two-day trip even though you changed your plans and came back the same day.
- Billing and receiving money for a trip despite the fact that you cancelled that trip, and diverting that money to another trip for purposes other than the research for the original trip.
- Billing the school for travel expenses for travel of a personal nature (e.g. a trip to your hometown).
- Although having purchased discount air tickets, asking the travel agent to generate a quote and bill for standard air fare, and in doing so billing the school for and receiving padded travel expenses.
- Even though you bought a package tour that included hotel expenses and the air fare, you bill and receive the total amount of the trip as the air fare.
- Billing and receiving travel expenses for staying at a hotel even though you stayed at your own home, etc., which is close to your trip destination.

Fictitious orders (deposits) and the alteration of documents

- Making a fictitious order because there were excess research funding and making the vendor keep the research funding paid as a deposit for laboratory expendables and such for the next academic year for.
- Making a vendor create false documents, i.e. documents that do not reflect the true nature of the transactions in order to cover the purchase of office appliances and facility refurbishment expenses that cannot be covered by the relevant expense budget, and making the school pay those expenses.
- Paying for products yet to be delivered as if they have been delivered, i.e. making a vendor create false documents making it appear that products have been delivered within the academic year when in fact they are scheduled to be delivered in or after April of the following academic year.
- Instructing a vendor to create false delivery statement showing a delivery date in April, even though the relevant products were actually delivered in March, and thereby using the budget for the new year, because research funding for that year was insufficient.
- Instructing a vendor to leave the date blank on a delivery statement for a product that was actually delivered in April and paying for it with the budget of the previous academic year because research funding was left over.

7. Types of research funding

Research funding can be divided into the following five general categories. **The rules that must be observed differ for each research fund category.** In addition, commissioned research funding, joint research funding, and subsidies entail research (or projects) specific to that outlined in written plans and contracts, and the use thereof is limited to expenses directly necessary for the execution of those projects. For this reason, the use of such research funding are governed by rules that are more stringent than those for general grants and administrative expense grants.

Type of research funding	Types of rules
Commissioned research funding (some joint research included)	(1) Contracts Project manuals (2) Accounting rules and other such NAIST regulations
Joint research funding	(1) Contracts (2) Accounting rules and other such NAIST regulations
Subsidies	(1) Laws meant to ensure the proper execution of budgets involving subsidies, etc. Rules for use by researchers (conditions for subsidies), (JSPS, MEXT), etc. (2) Accounting rules and other such NAIST regulations
Grants	(1) Grant objectives, grant conditions (2) Accounting rules and other such NAIST regulations
Administrative expense grants	(1) Accounting rules and other such NAIST regulations

Commissioned research funding (including some joint research) and subsidies have rules that differ from project to project. The appropriate use of research funding in accordance with the rules requires accountability in terms of account auditing, etc.

In particular, commissioned research funding and subsidies from government agencies and independent administrative institutions are both sourced from taxpayer money, and rules for each project are prescribed in detail.

Furthermore, **even in cases of commissioned research funding and joint research funding involving contracts with foundations, private-sector companies, etc., some projects still have the national government as the source of funding,** so caution is still necessary.

The person responsible for budgeting commissioned research funding or research subsidies is the principle researcher. **Nevertheless, expense management and the various procedures must be done by the Institute as an institution, rather than by the principle researcher as an individual.** In the interests of furthering research activities, it is necessary to manage the institution in a manner that keeps individual researchers from unintentionally violating rules and misusing funding.

•Differences between commissioned research funding (commission expenses) and subsidies as they relate to the national government

<p>Commissioned research funding (commission expenses)</p> <p>Mutual agreement and counter-performance required=compensation-like</p>	<p>Subsidies</p> <p>Subsidies (unilateral; no counter-performance=grant-like)</p>
<p>Commissioner</p> <p>National government</p> <p>National government</p> <p>“Expenses paid out as counter-performance when the government commissions another institution or specific party to perform a government duty or project.” This refers to a duty originally performed by the government that a commissioned institution performs in the government’s stead.</p>	<p>Subsidized business</p> <p>Subsidized business</p> <p>“Monetary provisions granted for a specific government duty or project deemed from a national perspective to be in the public interest for which no counter-performance is required to contribute to the implementation of said duty or project.” This functions as financial aid to the subsidized business for the project.</p>
<p>Commission contract</p> <p>A civil law quasi-consignment contract</p>	<p>Decision to grant</p> <p>An administrative act</p>
<p>Institution</p> <p>Government consignment contracts are generally formed with institutions. Regarding commission expenses, they are exclusively with institutions.</p>	<p>Various forms, e.g. individual, group, institution,</p> <p>There are various forms depending on the system. (Example: Individual grant through a Grant-in-Aid for Scientific Research)</p>
<p>National government</p> <p>Reverts to the government after ownership is transferred (With some exceptions)</p>	<p>Subsidized business</p> <p>There are, however, certain restraints on disposition, etc. pursuant to Article 22 of the Subsidies Act.</p>
<p>National government</p> <p>Pursuant to Article 19 of the Industrial Technology Enhancement Act (the Japanese version of the Bayh–Dole Act), if certain conditions are met, intellectual property rights can revert to the commissioned institution. Approval is necessary for transferring intellectual property rights to third parties (with the exception of some transfers).</p>	<p>Subsidized business</p> <p>Belongs to the subsidized business (In the case of Grants-in-Aid for Scientific Research, the rules of the organization to which the researcher belongs are followed)</p>
<p>Same as a contract according to national laws and regulations for accounting and civil law</p> <p>Project content is constrained by contract based on an agreement between the two parties. Concerning commission expenses, there are stipulations for the execution of other accounting tasks based on the “Clerical Processing Guidelines.”</p>	<p>Act on Regulation of Execution of Budget Pertaining to Subsidies (Subsidies Act)</p> <p>Legally designated fundamental framework for clerical work for procedures and projects, from fund application to the settling of fund accounts. Specific conditions and such are pursuant to the subsidy conditions and subsidy fund provision guidelines established by the respective government ministries. (Example: stipulations for the handling of Grants-in-Aid for Scientific Research)</p>
<p>Strategic Basic Research Programs, etc.</p>	<p>Grants-in-Aid for Scientific Research</p>

Grants received from corporations and foundations

The handling of cases in which faculty members, etc. are issued grants, etc. as individuals is as follows. According to the “NAIST Regulations for the Receipt and Management of Grants,” such funding shall be received as grants and accounted for at the Institute.

[In cases in which faculty members etc. are issued grants, etc. as individuals](#) from granting institutions, said faculty members, etc. must [promptly regrant the money to NAIST](#).

Even in cases in which regranting to the Institute is not necessary, it is still necessary to report to the Research Cooperation Division in order to keep track of the receipt of grants, etc.

*Examples of cases in which regranting to the Institute is not necessary:

- Personal reward money (reward money, etc. received with various awards). In cases where the recipient wants institutional accounting through NAIST, regranting is possible.
- Grants for fees and such to invite foreign researchers in which the entire amount has been paid to the foreign researcher.
- Cases in which a faculty member, etc. is issued a research grant and it is decided that that person will retire from NAIST and transfer to another institution within one month of the date of the receipt, and that person submits a pledge to NAIST that he or she will grant the entire amount to the institution to which he or she is transferring.
- A grant for participating and presenting at a research gathering overseas in which the participant receives the grant in the form of reimbursement after having participated.

[Grants received by students]

As of April 1, 2019, [in principle, grants received by students are managed individually by the students](#). However, in the following cases, institutional accounting through NAIST will be performed.

- Institutional accounting through NAIST is required by the rules of the donor
- Institutional accounting through NAIST is required for the status of the recipient (JSPS Research Fellow, etc.)
- Other the recipient wants institutional accounting through NAIST.

8. The use of competitive funding

For competitive funding, there are restrictions on the use of expenses that vary from system to system. When using competitive funding, please sufficiently verify the relevant system.

If there are points that are unclear to you, please contact the administrative offices.

○ Matters common to different competitive funding

Using funding for things other than their intended purpose is forbidden

Expenses for which competitive funding can be used are limited to those that are directly related to the pursuit of the research topic and those necessary for putting together research results. Please be sufficiently cautious, as they cannot be spent on other things.

Using funding outside of the research period is forbidden

Materials to be purchased with competitive funding must be delivered within the period designated as the project period, and must be used for research activities.

Caution is especially necessary, because if large volumes of materials are purchased, etc. at the end of the fiscal year or just before the end of the research period and they are not deemed necessary, you will have to return the research funding. Please work to execute expenses in a planned manner.

Mixing (combining) with other expenses is forbidden

When executing competitive funding, even if research funding is insufficient, it is not permitted as a general rule to mix multiple competitive funding, etc. However, in cases in which the amounts for individual projects can be clearly distinguished, or cases in which they are used with the addition of administrative expense grants, combined use may be allowed. Please contact the administrative offices to consult on this matter.

Restrictions on use of expenses

University expenses such as competitive funding may be used to purchase snacks, tea, coffee, etc. as part of meeting expenses, but the “**Request form for meeting expenses**” needs to be submitted to the administrative office in advance to be verified. Please note that it may not be used to purchase alcohol, cigarettes, other luxury items or hospitality gifts. Among expenses necessary for improving the research environment (costs for the constructing facilities for a research wing, etc.), there are some cases where direct expenses cannot be used, so please contact the administration office to consult on this matter.

9. Grants-in-Aid for Scientific Research

Grants-in-Aid for Scientific Research (*Kakenhi*) comprise two systems with differing rules: the Series of Single-year Grants, and the Multi-year Fund.

	Series of Single-year Grants	Multi-year Fund
Grant approvals	Grants are approved for each fiscal year.	Grants are approved for multiple fiscal years over the entire research period.
Receipt of research funding	<p>〈Each fiscal year〉 After grant approval, every year research funding is received for the relevant year.</p>	<p>〈1st fiscal year〉 After grant approval, research funding for the 1st fiscal year only is received 〈2nd fiscal year and onward〉 Research funding is received at the beginning of the fiscal year for that fiscal year.</p>
Procuring supplies across fiscal years	The delivery of materials must be completed by March 31, i.e. the end of the fiscal year. Research funding may not be used across fiscal years.	As long as it is within the period of the grant project, materials may be procured across fiscal years.
Carrying funding forward from next year	If research accelerates and one wishes to use funding from the coming year, it is possible to draw funding from the coming year (additional disbursement) using an "Adjustment Fund." Note: It is not possible to shorten a research period.	It is possible draw research funding from the coming year as necessary to advance the research. Note: It is not possible to shorten the period of a grant project.
Carrying funding over into next fiscal year	<p>■ System for carrying over funding 〈Reason〉 This is possible only when there is an unanticipated development or unavoidable reason</p> <p>〈Procedures〉 Procedures must be taken in advance to carry over funding. (See the following page)</p> <p>〈Combining research funding from the next fiscal year〉 Even when carrying over funding is allowed, it is not possible to combine and use research funding from the next fiscal year.</p>	<p>■ System for carrying over funding 〈Reason〉 Funding may be carried over into the following fiscal year, regardless of the reason.</p> <p>〈Procedures〉 No procedures are necessary in advance to carry over funding. (The status of use of research funding is to be reported every fiscal year once it is over) Note: Procedures must be taken in advance to extend the period of a grant project.</p> <p>〈Combining of research funding from the next fiscal year〉 It is possible to combine and use research funding from the next fiscal year.</p>
	<p>■ Adjustment of funding If the system for carrying over funding is not applicable, it is possible to add the unused amount to the research funding for the following fiscal year. (See the following page)</p>	

○ The system for carrying over funding

If the Grant-in-Aid for Scientific Research-funded research cannot be completed in the scheduled fiscal year for the following unavoidable reasons, reasons which could not have been anticipated at the time of the decision to grant the funding, research funding can be carried over to the next fiscal year. However, the expenses that are carried over cannot be combined and used with the grant project expenses implemented as a result of the following fiscal year's budget. Furthermore, as a general rule, expenses that have already been carried over cannot be carried over again. (There must be prospects for completing the research within the following fiscal year.)

Note that within the multi-year fund framework, it is possible to carry over to the following fiscal year without using this system.

<Reasons for carrying over>

1. Difficulties with the preliminary survey for the research
When readjustment of the preliminary survey is needed due to unexpected reasons.
2. Difficulties in deciding methods of research
When adoption of new research methods is needed due to unexpected reasons.
3. Conditions related to the plans
Due to unforeseen problem(s), research needs to be postponed until the problem is solved.
4. Difficulties in obtaining materials
When research materials cannot be obtained as scheduled due to unforeseen external factors.
5. Conditions of partner countries
When the research plan needs to be postponed or suspended due to unforeseen conditions of partners' country.
6. Factors related to the weather
When the research plan needs to be postponed or suspended due to unusual weather conditions such as heavy rain, heavy snow, etc.

○ Adjustment of funding

"Adjustment of funding" may be available to those granted research funding that are not of the multi-year type, and certain conditions are met, making it possible to use funding in the next fiscal year or carry funding forward from the next fiscal year.

(1) Using funding in the next fiscal year

When one wishes to postpone the use of funding to the next fiscal year, normally the carry-over system is and should be used, but when funding cannot be carried over, or when reasons have arisen requiring funding to be carried over but the deadline for applying to carry them over has passed, and by using that unused amount in the next fiscal year it is expected that the research will be advanced, this money is first treated as unneeded and returned to the national treasury, after which it will be distributed, but as a general rule with entirety of unused amount as the upper limit.

(2) Carrying funding forward from the next year

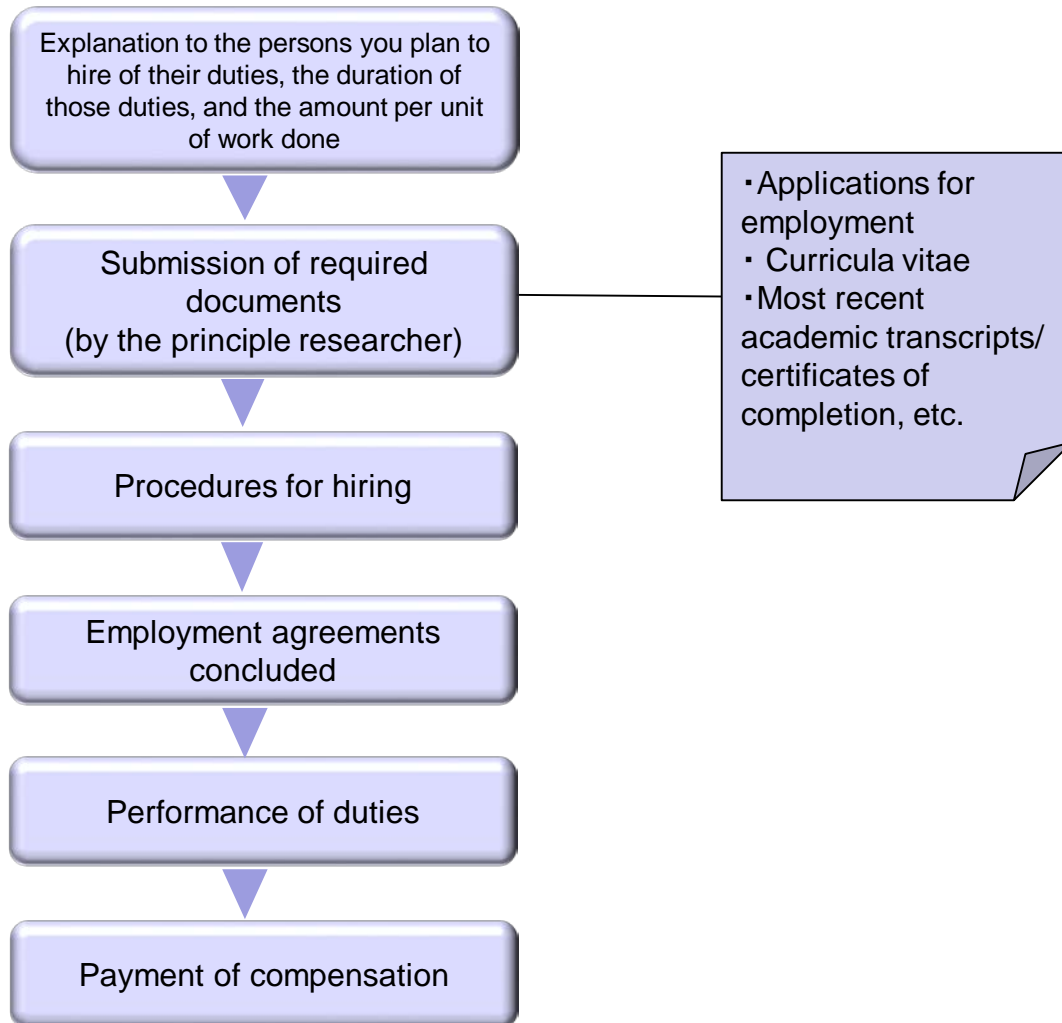
If the amount is within the total disbursement amount scheduled for the entire research period as notified at the time the grant was preliminarily approved, an "Adjustment Fund" may be used by which it is possible to carry forward funding that were scheduled to be used in or after the next fiscal year and use them in the current fiscal year.

(Please note that it is not possible to allocate in the application the carrying forward of all research funding for the following and subsequent years, nor to shorten the research period.)

10. Proper procedures for using research funding

Procedure flow chart

Personnel costs (the hiring of researchers, research assistants, etc.)

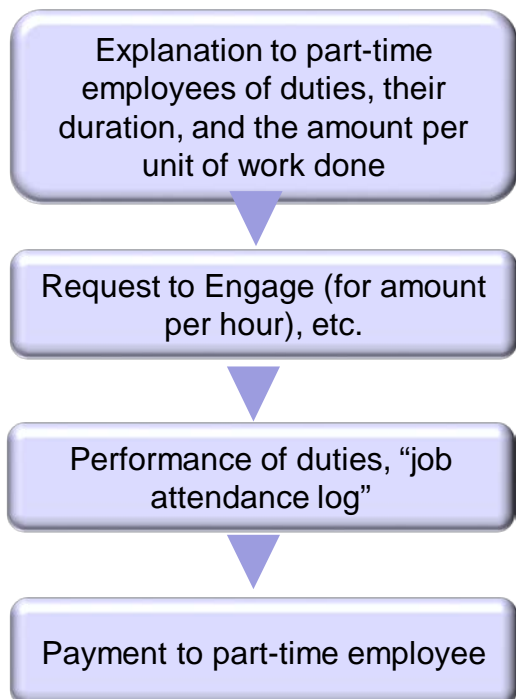


Points of caution:

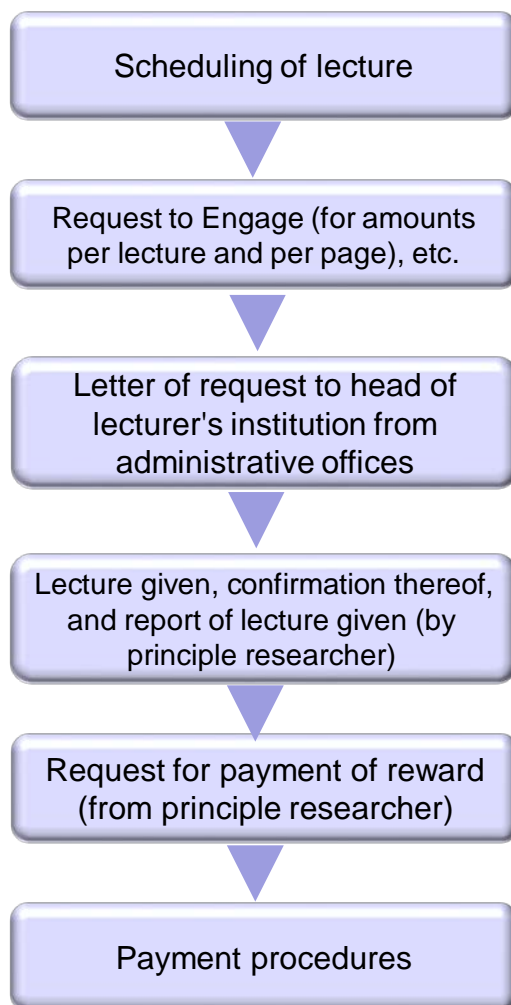
- In the case of employment using commissioned research funding or joint research funding, employees are obligated to work full-time. (When an employee is engaged in said duties fully) (For example, he or she cannot go on trips and such involving other projects).
- The principle researcher (the person in charge of the budget) is asked to manage employee work times. For people working under discretionary flexible schedules, the method for carrying out duties is left to the discretion of the employees engaged in said duties. Nevertheless, please make sure that they do not work until late at night or on their days off.
- The principle researcher (the person in charge of the budget) is asked to confirm, organize, and keep documents and such (lab notebooks, etc.) that can prove the fact that the employee has engaged in the relevant work.
- In the case of employment using commissioned research funding, in addition to a job attendance log, some projects require the submission of a journal of duties performed.

Monetary rewards

Rewards for part-time work



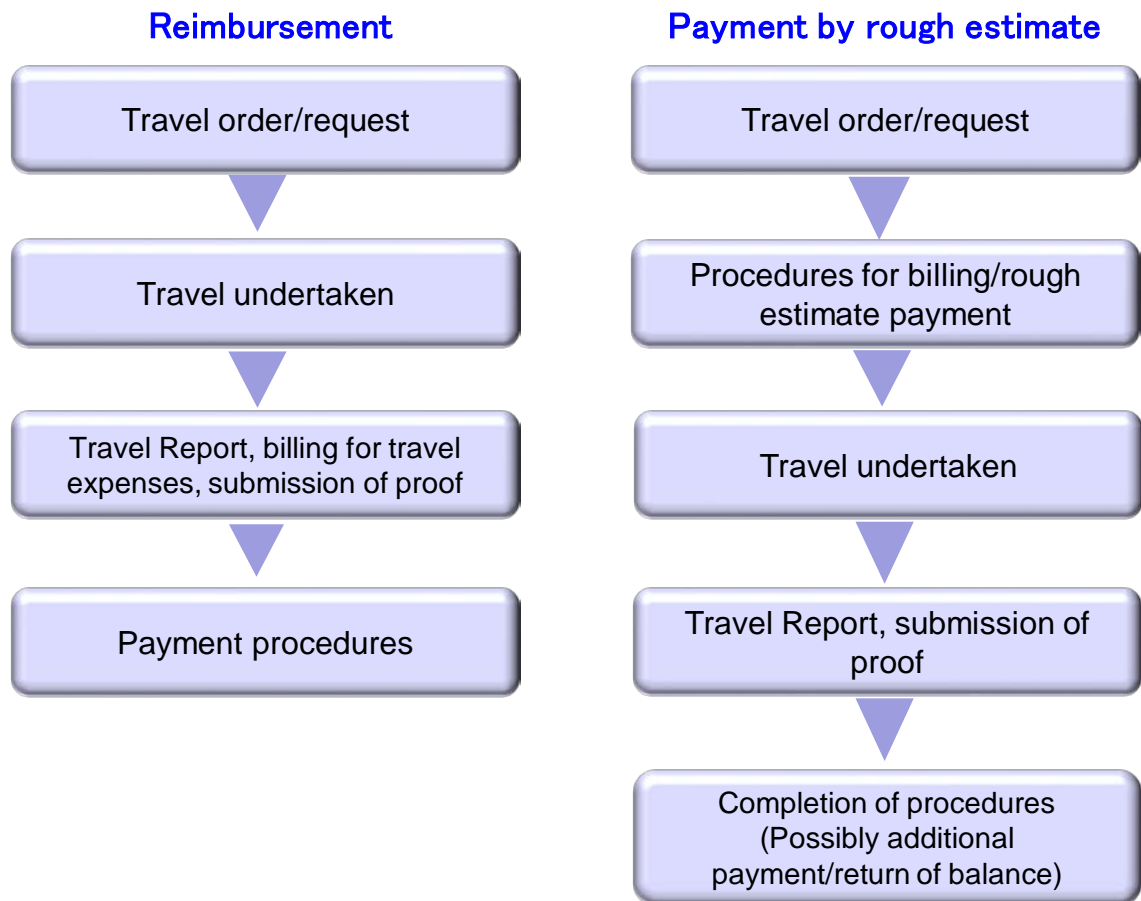
Rewards for lectures



Points of caution:

- For commissioned research funding, there are some projects that forbid payment of monetary rewards to part-time employees.
- Monetary rewards to part-time employees are limited to research assistance duties stated in the Monetary Reward Regulations.
- Please fill in the details of duties performed in the "Request to Engage (for amount per hour)" so that it is clear that said duties are those performed as part of the relevant project.
- Do not fail to submit the Request to Engage in advance.

Travel expenses



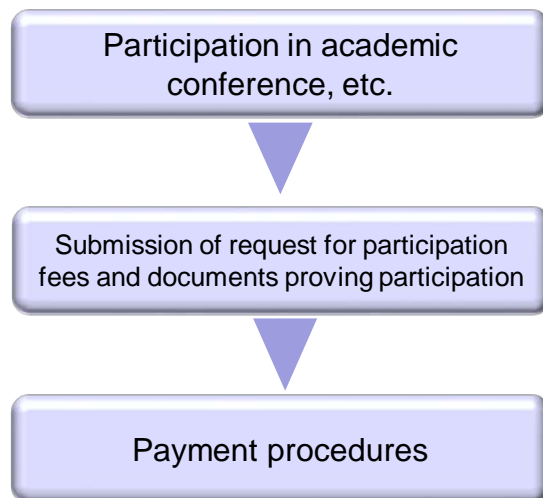
Points of caution:

- After your trip is complete, please submit a Travel Report.
- Please indicate the duration of trip, official business destination, the official business details, the times of official business, who you met with, and where you stayed (if the trip involved staying overnight) in the Travel Report. In addition, please make sure that the person who took the official trip signs his/her name by hand on the Travel Report.
- In the case of commissioned research expenses, you may need to submit a report separately in a predetermined format.
- To prove that you have not overbilled, please attach articles of proof, such as boarding pass stubs and the like. (In the case of payment by rough estimate, do not forget to submit documents of proof after your trip.)
- In the event that the schedule of your trip has changed or your trip has been cancelled, promptly carry out the procedures for such changes.

Travel expenses: List of necessary documents

Submission formats and evidential documents	Persons affiliated with NAIST (Faculty, staff and students)	Visitors																																																												
1) Travel Order Log/ Travel Request Log/ Data card	○	○																																																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Documents of proof:</td> <td style="width: 50%;">Documents showing ① "travel date", ② "destination of official business" and ③ "details of official business". (※It can be one document if all of the above information is included.)</td> <td style="width: 15%; text-align: center;">○</td> <td style="width: 15%; text-align: center;">○</td> </tr> <tr> <td colspan="4">[Examples]</td> </tr> <tr> <td colspan="4">*Participation in an academic conference, training course, seminar, workshop, meeting or briefing ➡ Convening notice, program, invitation, schedule, application to participate, return emails regarding participation, etc.</td> </tr> <tr> <td colspan="4">*Research meetings, surveys, collection of materials ➡ Appointment related email (please include above information as much as possible), etc.</td> </tr> <tr> <td colspan="4">*Experiments ➡ Applications to use facilities, etc. Please note: If it is difficult to submit the documents, please include all the details in your Travel Report.</td> </tr> <tr> <td colspan="4">The following are documents of proof needed in the cases below:</td> </tr> <tr> <td colspan="4">◆If you are flying</td> </tr> <tr> <td>Documents of proof:</td> <td>①Your flight schedule (showing your flight itinerary) ②Details of your airfare (a document showing the breakdown) ③Receipts ※ ③ Receipts can be submitted after business trip in case of payment by rough estimate.</td> <td style="text-align: center;">○ ○ ○</td> <td style="text-align: center;">○ ○ ○</td> </tr> <tr> <td colspan="4">◆If you need to stay overnight prior to or after your official business</td> </tr> <tr> <td>Documents of proof:</td> <td>Document(s) indicating the times you began or concluded your official business ※ Travel Order (Request) Log or attached document indicating the times of official business is also accepted.</td> <td style="text-align: center;">○</td> <td style="text-align: center;">○</td> </tr> </table>	Documents of proof:	Documents showing ① "travel date", ② "destination of official business" and ③ "details of official business". (※It can be one document if all of the above information is included.)	○	○	[Examples]				*Participation in an academic conference, training course, seminar, workshop, meeting or briefing ➡ Convening notice, program, invitation, schedule, application to participate, return emails regarding participation, etc.				*Research meetings, surveys, collection of materials ➡ Appointment related email (please include above information as much as possible), etc.				*Experiments ➡ Applications to use facilities, etc. Please note: If it is difficult to submit the documents, please include all the details in your Travel Report.				The following are documents of proof needed in the cases below:				◆If you are flying				Documents of proof:	①Your flight schedule (showing your flight itinerary) ②Details of your airfare (a document showing the breakdown) ③Receipts ※ ③ Receipts can be submitted after business trip in case of payment by rough estimate.	○ ○ ○	○ ○ ○	◆If you need to stay overnight prior to or after your official business				Documents of proof:	Document(s) indicating the times you began or concluded your official business ※ Travel Order (Request) Log or attached document indicating the times of official business is also accepted.	○	○																						
Documents of proof:	Documents showing ① "travel date", ② "destination of official business" and ③ "details of official business". (※It can be one document if all of the above information is included.)	○	○																																																											
[Examples]																																																														
*Participation in an academic conference, training course, seminar, workshop, meeting or briefing ➡ Convening notice, program, invitation, schedule, application to participate, return emails regarding participation, etc.																																																														
*Research meetings, surveys, collection of materials ➡ Appointment related email (please include above information as much as possible), etc.																																																														
*Experiments ➡ Applications to use facilities, etc. Please note: If it is difficult to submit the documents, please include all the details in your Travel Report.																																																														
The following are documents of proof needed in the cases below:																																																														
◆If you are flying																																																														
Documents of proof:	①Your flight schedule (showing your flight itinerary) ②Details of your airfare (a document showing the breakdown) ③Receipts ※ ③ Receipts can be submitted after business trip in case of payment by rough estimate.	○ ○ ○	○ ○ ○																																																											
◆If you need to stay overnight prior to or after your official business																																																														
Documents of proof:	Document(s) indicating the times you began or concluded your official business ※ Travel Order (Request) Log or attached document indicating the times of official business is also accepted.	○	○																																																											
2) Travel Report	○ [With own signature]	Not needed (※4)																																																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">These must be included:</td> <td style="width: 50%;">"Duration of trip", "official business destination", "official business" and "official business details" (※1) "Names and affiliations of persons met" and "times of official business (visits)" (※2) "accommodations" (※3)</td> <td style="width: 15%; text-align: center;">For all business trips For researcher meetings, etc. Required for accommodation payment</td> <td style="width: 15%; text-align: center;">— — —</td> </tr> <tr> <td colspan="4">(※1) In cases where a conference is held over multiple days, indicate the lectures attended on each day in the section for the official business details.</td> </tr> <tr> <td colspan="4">(※2) "times of official business (visits)" does not include travel time.</td> </tr> <tr> <td colspan="4">(※3) Documents for evidence of accommodation is not needed, but accommodation column needs to be filled.</td> </tr> <tr> <td colspan="4">(※4) For visitors, the requesting side should check the schedule (including accommodations) thoroughly with the visitor and then submit a Travel Request Log or Data card to the person in charge of budget execution.</td> </tr> <tr> <td colspan="4">Documents of proof: One document that can confirm official business</td> </tr> <tr> <td colspan="4">[Examples]</td> </tr> <tr> <td colspan="4">*Participation in an academic conference, training course, seminar, workshop, meeting or briefing ➡ A name tag from the academic conference, entry card, the record of the conference attendees and materials distributed at the conference ➡ If there are no documents available from organizer side, photographs of the conference taken by business traveler are also acceptable (Name of academic conference, training course, seminar, etc. should appear clearly on the photograph)</td> </tr> <tr> <td colspan="4">*Researcher meetings, surveys, collection of materials ➡ Name cards of people you met (in the event you weren't able to submit appointment related emails when you applied for the trip)</td> </tr> <tr> <td colspan="4">*Experiments ➡ Not needed Attention: If it is difficult to submit the documents, please include the details in your Travel Report.</td> </tr> <tr> <td colspan="4">The following are documents of proof needed in the cases below:</td> </tr> <tr> <td colspan="4">◆If you took a plane</td> </tr> <tr> <td>Documents of proof:</td> <td>Boarding pass stub (※5) ※ If you have lost the boarding pass stubs, other documents proving boarding are accepted. (※6)</td> <td style="text-align: center;">○</td> <td style="text-align: center;">○</td> </tr> <tr> <td colspan="4">(※5) In the case of an invited visitor, the boarding pass stub for return(departure) flight is not needed.</td> </tr> <tr> <td colspan="4">(※6) A copy of the passport is also accepted for overseas business trips or invitees from overseas. [Persons affiliated with NAIST] ➡ A copy of the photo page and page with immigration stamp of entrance and departure. [Visitors] ➡ A copy of the photo page and page with immigration stamp of entrance.</td> </tr> </table>	These must be included:	"Duration of trip", "official business destination", "official business" and "official business details" (※1) "Names and affiliations of persons met" and "times of official business (visits)" (※2) "accommodations" (※3)	For all business trips For researcher meetings, etc. Required for accommodation payment	— — —	(※1) In cases where a conference is held over multiple days, indicate the lectures attended on each day in the section for the official business details.				(※2) "times of official business (visits)" does not include travel time.				(※3) Documents for evidence of accommodation is not needed , but accommodation column needs to be filled.				(※4) For visitors, the requesting side should check the schedule (including accommodations) thoroughly with the visitor and then submit a Travel Request Log or Data card to the person in charge of budget execution.				Documents of proof: One document that can confirm official business				[Examples]				*Participation in an academic conference, training course, seminar, workshop, meeting or briefing ➡ A name tag from the academic conference, entry card, the record of the conference attendees and materials distributed at the conference ➡ If there are no documents available from organizer side, photographs of the conference taken by business traveler are also acceptable (Name of academic conference, training course, seminar, etc. should appear clearly on the photograph)				*Researcher meetings, surveys, collection of materials ➡ Name cards of people you met (in the event you weren't able to submit appointment related emails when you applied for the trip)				*Experiments ➡ Not needed Attention: If it is difficult to submit the documents, please include the details in your Travel Report.				The following are documents of proof needed in the cases below:				◆If you took a plane				Documents of proof:	Boarding pass stub (※5) ※ If you have lost the boarding pass stubs, other documents proving boarding are accepted. (※6)	○	○	(※5) In the case of an invited visitor, the boarding pass stub for return(departure) flight is not needed.				(※6) A copy of the passport is also accepted for overseas business trips or invitees from overseas. [Persons affiliated with NAIST] ➡ A copy of the photo page and page with immigration stamp of entrance and departure. [Visitors] ➡ A copy of the photo page and page with immigration stamp of entrance.					
These must be included:	"Duration of trip", "official business destination", "official business" and "official business details" (※1) "Names and affiliations of persons met" and "times of official business (visits)" (※2) "accommodations" (※3)	For all business trips For researcher meetings, etc. Required for accommodation payment	— — —																																																											
(※1) In cases where a conference is held over multiple days, indicate the lectures attended on each day in the section for the official business details.																																																														
(※2) "times of official business (visits)" does not include travel time.																																																														
(※3) Documents for evidence of accommodation is not needed , but accommodation column needs to be filled.																																																														
(※4) For visitors, the requesting side should check the schedule (including accommodations) thoroughly with the visitor and then submit a Travel Request Log or Data card to the person in charge of budget execution.																																																														
Documents of proof: One document that can confirm official business																																																														
[Examples]																																																														
*Participation in an academic conference, training course, seminar, workshop, meeting or briefing ➡ A name tag from the academic conference, entry card, the record of the conference attendees and materials distributed at the conference ➡ If there are no documents available from organizer side, photographs of the conference taken by business traveler are also acceptable (Name of academic conference, training course, seminar, etc. should appear clearly on the photograph)																																																														
*Researcher meetings, surveys, collection of materials ➡ Name cards of people you met (in the event you weren't able to submit appointment related emails when you applied for the trip)																																																														
*Experiments ➡ Not needed Attention: If it is difficult to submit the documents, please include the details in your Travel Report.																																																														
The following are documents of proof needed in the cases below:																																																														
◆If you took a plane																																																														
Documents of proof:	Boarding pass stub (※5) ※ If you have lost the boarding pass stubs, other documents proving boarding are accepted. (※6)	○	○																																																											
(※5) In the case of an invited visitor, the boarding pass stub for return(departure) flight is not needed.																																																														
(※6) A copy of the passport is also accepted for overseas business trips or invitees from overseas. [Persons affiliated with NAIST] ➡ A copy of the photo page and page with immigration stamp of entrance and departure. [Visitors] ➡ A copy of the photo page and page with immigration stamp of entrance.																																																														
<p>* In the case of external funding, according to individual funding rules additional documents of proof may be required.</p> <p>* Please visit the NAIST website for information on official business trips. It contains examples of expenses for official travel. (https://ad-info.naist.jp/jinji/staff/handbook/ryohi.html)</p>																																																														

Fees for participation in academic conferences, etc.



Points of caution:

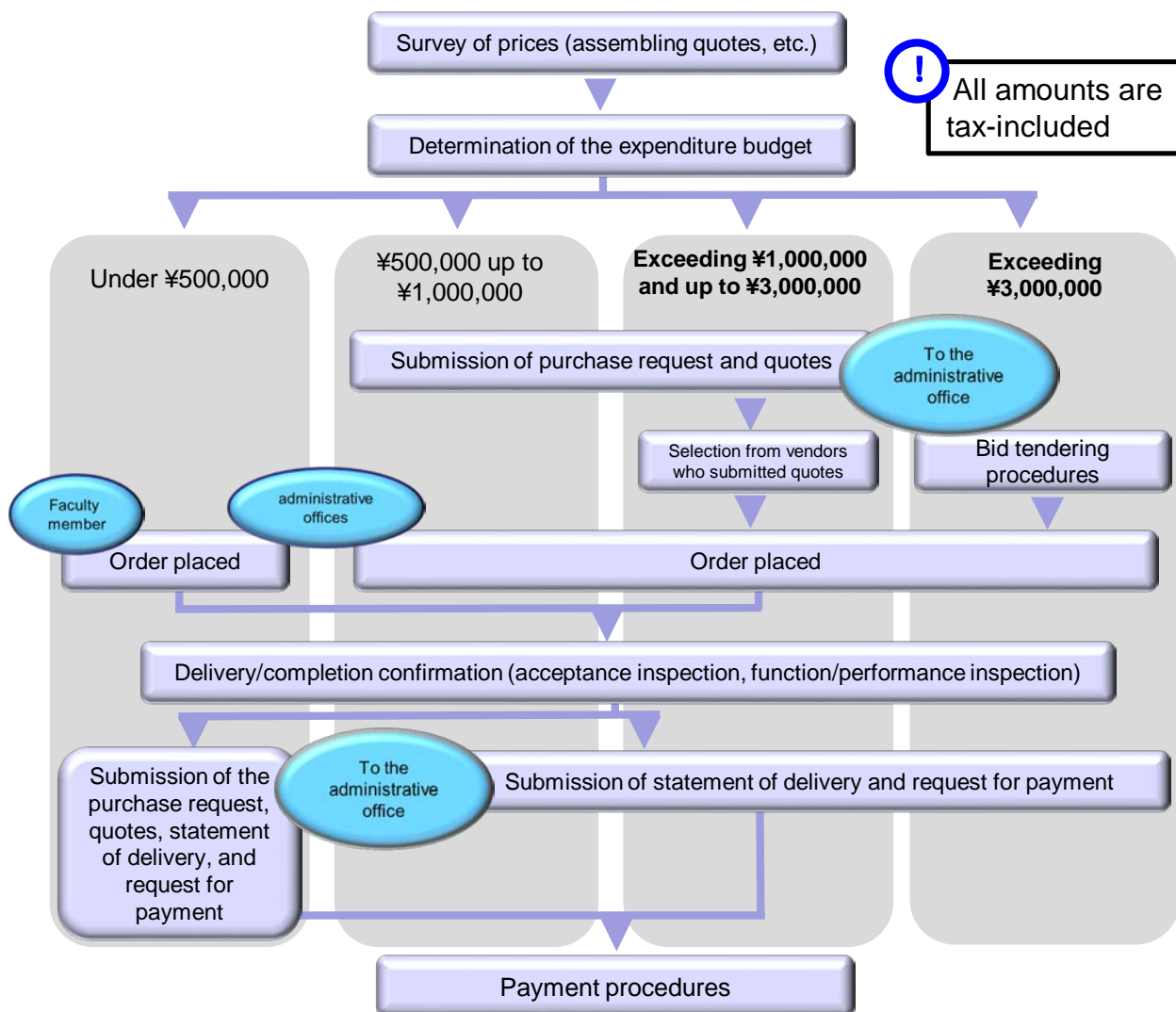
- As a general rule, travel expenses for conference participation and participation fees should be spent using the research funding of the same project.
- If you are giving an academic presentation, there are some projects that require you to report beforehand and after the fact to the commissioning organization disbursing the commissioned research funding. For this reason, please check the rules governing each project in advance.

◆ If it is necessary to pay academic conference participation (registration) fees in advance, after the conference is over you may request to be reimbursed if you attach the following documents:

- Documents proving participation in the academic conference (nametag, certificate of participation, etc.)
- A receipt or statement of transfer (if you have paid with a credit card, submit the credit card statement)
- Documents from which the amount of the participation fees can be verified (printouts of a website page announcing the conference, etc. are acceptable as well).
- A copy of the conference program, timetables, etc. (documents showing the number of times of lunch costs, banquet costs, etc. were incurred)
- Other (If documents other than the above are deemed necessary to verify the content of your request for payment/billing, it will be necessary to submit those as well.)

Note: If the academic conference participation fees were paid in a foreign currency, it will be necessary to verify the exchange rate. For this reason, be sure to submit a credit card statement, etc.

Purchasing goods and ordering services



Points of caution:

- When using commissioned research funding, joint research funding, or subsidies, only the person heading the research for the relevant project can place orders.
- Using the system for placement of orders by faculty members, for a single contract worth a small amount, specifically **under ¥500,000** for one contract, a member of faculty may place the order.
- For a single contract worth ¥500,000 or more, **the order will be placed by the Administrative offices**, so be sure to submit a purchase request to the administrative offices in advance. Furthermore, you may not place orders by intentionally splitting a contract.
- For a single contract worth more than ¥1,000,000, **it is necessary to decide on a vendor after getting quotes from multiple vendors**, so please submit the purchase request to the Administrative offices sufficiently in advance to allow enough time for this process.
- For a single contract worth more than ¥3,000,000, **open competitive bidding** will be held. The procedures and such can take anywhere from several months to—depending on the monetary amount—a year, so please consult with the administrative offices as early as possible.

The System for placement of orders by faculty members

In the interest of the smooth progress of educational and research activities, and making the contract-related clerical work more efficient, **in cases of small amounts, specifically under ¥500,000, under certain conditions it is possible for a faculty member to place orders.** The conditions for a faculty member to place orders with vendors, the faculty member's authority, accounting obligations and responsibilities are as follows.

○ Conditions under which a faculty member can place an order

- (1) The faculty member has execution authority in the budget used to purchase materials, etc. (The faculty member has been allocated a budget by the Dean of the graduate school [the person in charge of the budget])
- (2) It must involve a materials purchase contract, a service contract (with the exception of construction), or a lease contract, whose value as a single contract is less than ¥500,000 in total (tax included).

Things that faculty members cannot order

- Unit price contracts (paper for plain paper copiers, Ikoma City-designated garbage bags, toner, alcohol) and construction contracts
- A single contract worth ¥500,000 or more (tax included)
- A single contract that has been intentionally split up

○ Authority

- (1) Budget execution authority
The authority to execute the budget that has been allocated.
- (2) Order placement authority
The authority to place orders, gather quotes, assemble quotes, choose vendors, etc.
- (3) Contracting authority
The authority to enter into a contract with a vendor

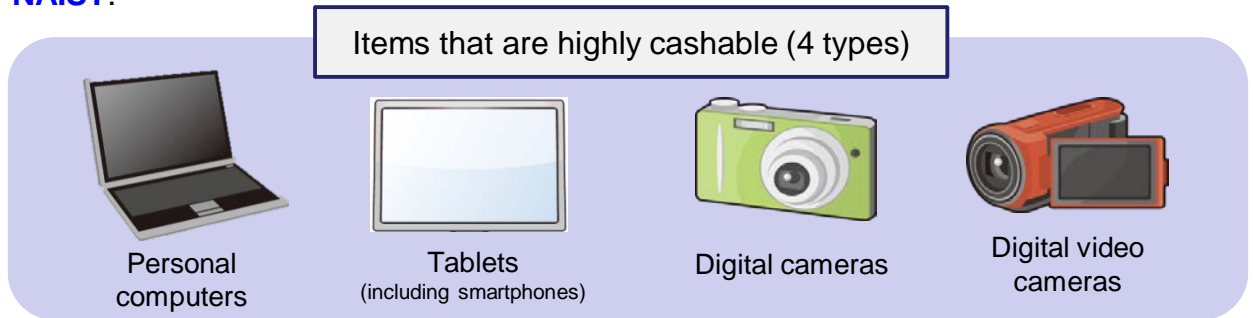
○ Accounting obligations and responsibilities

- (1) **The obligation to carry out one's professional duties** in compliance with laws and regulations applicable to financial matters and accounting
- (2) **Liability for damages** in the event that, either willfully or through gross negligence, violated laws or regulations, thereby causing damage to NAIST.
- (3) **Accountability** for the fairness of choice of suppliers and the propriety of the monetary amount of the order



The control of highly cashable items

At NAIST, in addition to items with an acquisition price of ¥100,000 or more which NAIST already controls, given their high portability and cash liquidity **the following four types of items are treated as “highly cashable items” and likewise controlled by NAIST.**

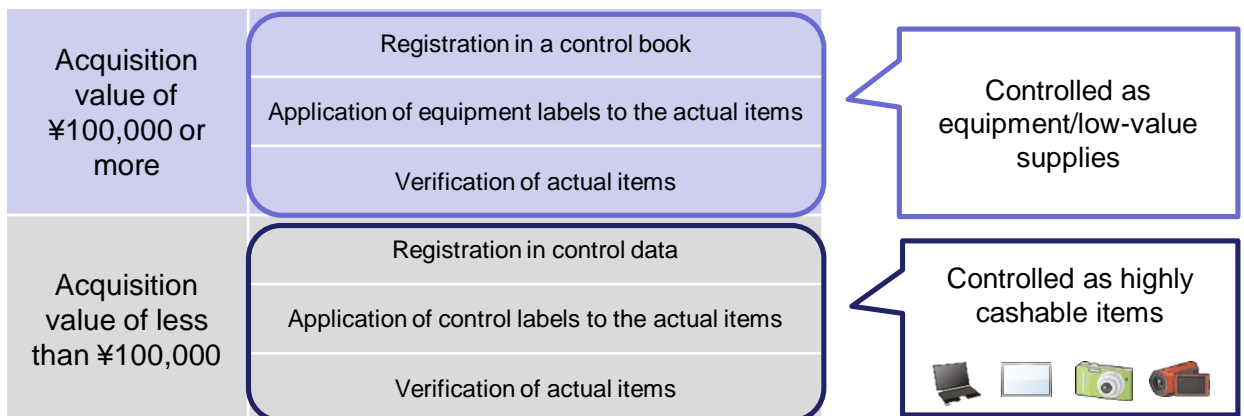


All 3 of the following methods will be used to control highly cashable items



<Supplementary info>The relationship between “highly cashable items” and “equipment/low-value supplies”

NAIST controls “highly cashable items” regardless of their acquisition value. For this reason, in addition to the “Equipment/Low-value supplies” whose acquisition value is ¥100,000 or more that we control pursuant to the NAIST Regulations for Controlling and Handling Items, NAIST also controls PCs, tablets, digital cameras, and digital video cameras whose acquisition value is less than ¥100,000.



Reimbursement for out-of-pocket expenses

In cases where it is unavoidable for the advancement of research and within a certain scope, it is possible for researchers to pay out-of-pocket and apply for reimbursement from NAIST at a latter date. Even in cases of such out-of-pocket purchases, acceptance inspection at the Acceptance Inspection Center and function/performance inspections by the ordering faculty member are still necessary.

Points of caution:

Reimbursement for out-of-pocket purchases is an exceptional accounting process, and there are cases where, due to the lack of a request for payment or deficiencies in handling proof of purchase, reimbursement payment cannot be made. For this reason, reimbursement is limited to the following scope, less than ¥500,000:

- (1) Academic conference participation fees, membership fees, and costs for materials for academic society
- (2) Attendance fees and costs for materials for lectures, etc.
- (3) Fares for toll roads and parking fares
- (4) Fees for physical health examinations required at time of hiring, etc.
- (5) Processing fees paid to government and municipal agencies, offices, etc.
- (6) Courier service costs (excluding those derived from unit-price contracts)

Examples: You suddenly need to send something outside of office hours, or you have to pay cash-on-delivery for something from another institution.

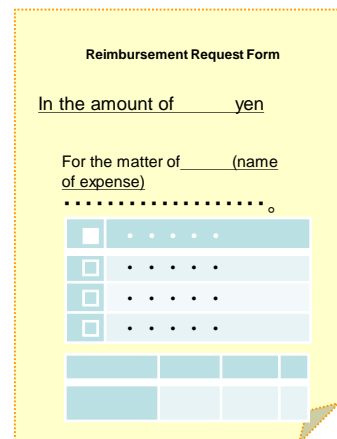
- (7) Insurance premiums when you have purchased insurance against loss or damage
- (8) In cases where it is unavoidably necessary

for education or research reasons at an official trip destination

Example: Expendables to be used in field research, etc.

and things that must be purchased then or you will become unable to obtain them

- (9) When transacting with overseas vendors
Example: costs of printing academic journals, etc.
- (10) Cases where it is deemed more rational to purchase something over the Internet
- (11) Transactions that cannot be made on credit



Reimbursement Request Form

In the amount of _____ yen

For the matter of _____ (name of expense)
.....

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

Note: For cases to which none of the above apply, please submit a Statement of Reasons.
(in any format)

NAIST Card

The NAIST Card is a purchasing card issued by a credit card company in a partnership with NAIST. It can be used for purchasing necessary items and materials, such as purchases over the Internet. (A separate application is necessary for the issuance of a NAIST Card. Please verify the details on the NAIST Card webpage.)

Please confirm the rules for card use and things to watch out for on the NAIST Card webpage (accessible on-campus only), and use the card appropriately.

Persons eligible

Professors, associate professors, instructor, assistant professor, assistant (including specially-appointed faculty members, but excluding guest professors and adjunct lecturers), persons in charge of accounting (heads of the divisions that do accounting)

Note: If any other persons submit in writing the reasons why the card is necessary for the execution of their duties and obtain approval from the Director of Financial Affairs, they may also be issued a card.

Scope of use

- Orders placed over the Internet that are deemed acceptable (The term "acceptable" here refers to cases when the payment method is one specified in the budget, regulations, etc. For example, credit card payment is not permitted with external funds, or airfare specified in travel expense regulations cannot be used for other transportation (railway fares, etc..))
- The purchase of items and materials necessary for performing duties (including fees for submitting papers, having them published, and printing costs), and purchases relating to the provision of services
- Airfare associated with an official trip (excluding those that include accommodations costs)
- Fees and such for participating in academic conferences (excluding those that include accommodation costs, food and drink, fees for convivial gatherings [banquet costs])
- Toll roads fares and parking fees

Note: **Purchases are limited to the same scope as orders placed by faculty members (less than ¥500,000 per single contract).**

When making a purchase, please sufficiently consider how **economical** it is.

Flow of card use

When ordering over the Internet



When purchasing at stores



⚠ Be careful using your card!!!

- ✓ Check the balance of your budget before use (You may not exceed your budgeted amount)
- ✓ The credit limit on the card is ¥1,000,000 per month (within the system for order placement by faculty members [each single contract is less than ¥500,000])
- ✓ A NAIST Card can **only be used by the person to whom the card's name is under** (lending the card to other members of staff [secretaries, etc.] or having them use it in your stead is **strictly forbidden**.)

For the documents to attach, please see "Documents to submit after using the NAIST Card" shown on the NAIST Card page of the intranet Handbook for Accounting Practices. (only in Japanese)

Points of caution:

- **Please check your card statement via the web by the 5th of every month to make sure that there are no purchase requests or other documents that you have not yet sent.**
How to check : From the NAIIST Card page of the intranet Handbook for Accounting practices, go to “Documents to Submit for after using the NAIIST Card (Usage statement) section” to check your credit card statement online.” (only Japanese)
- Exercise sufficient caution when you use the card, because if there are items that cannot be paid for with NAIIST expenses, you are not permitted to use the card.
- For commissioned research funding, joint research funding, and subsidies, the final date of the research period (the final day for delivery, etc.) and payment deadlines differ from project to project. Before using a NAIIST Card, please verify the rules specific to the particular project as well as the billing date from the credit card company, and be sure that you can finish before each deadline. (You must be particularly mindful at the end of the fiscal year.)

Past examples of inappropriate use

• **Academic conference participation fees that included accommodations and meal costs**

The person used the card to pay for conference participation fees that included accommodations costs and meal costs, which should be subject to exemption.

• **Business trip packages**

The person used the card to pay for a packaged product that included accommodations costs together with the airfare.

• **Automatically occurring membership fees** (something unnecessary for the performance of duties)

The person registered for membership to a specific website to purchase something quickly, but after the term of free membership was over, the person automatically became a paid member, which incurred membership fees. (Example: Amazon Prime membership fees)

• **Mistaking the card for a personally-held card**

When placing an order online and using a card used to settle the payment, the person inadvertently used his NAIIST Card when he meant to use his personal card, resulting in the purchase of items unrelated to the performance of duties.

• **Card number confidentiality violation**

The faculty has assigned secretaries to use the card.

If a NAIIST Card is misused, in addition to being obligated to **indemnify** the full amount used, the person may be subject to **punishment (punitive actions, etc.)** pursuant to NAIIST regulations. Furthermore, Members of faculty and staff that have misused the card or used it improperly may be **disqualified from using the card** or **temporarily prohibited** from using the card.

For details on card use, be sure to check the NAIIST regulations and “NAIIST Card Use Guidelines (Q&A),” which are available on the NAIIST Card webpage

NAIIST Card webpage: <https://ad-info.naist.jp/kaikei/staff/naistcard/>

(Accessible on-campus only; the site can also be accessed from the “To Members of Faculty and Staff (on-campus only)” page, go to the the intranet Handbook for Accounting practices (only Japanese))

11. The Acceptance Inspection Center

In the interests of preventing the misuse of research funding, we have established an Acceptance Inspection Center where third parties perform acceptance inspection on items and materials at the time of delivery or completion.

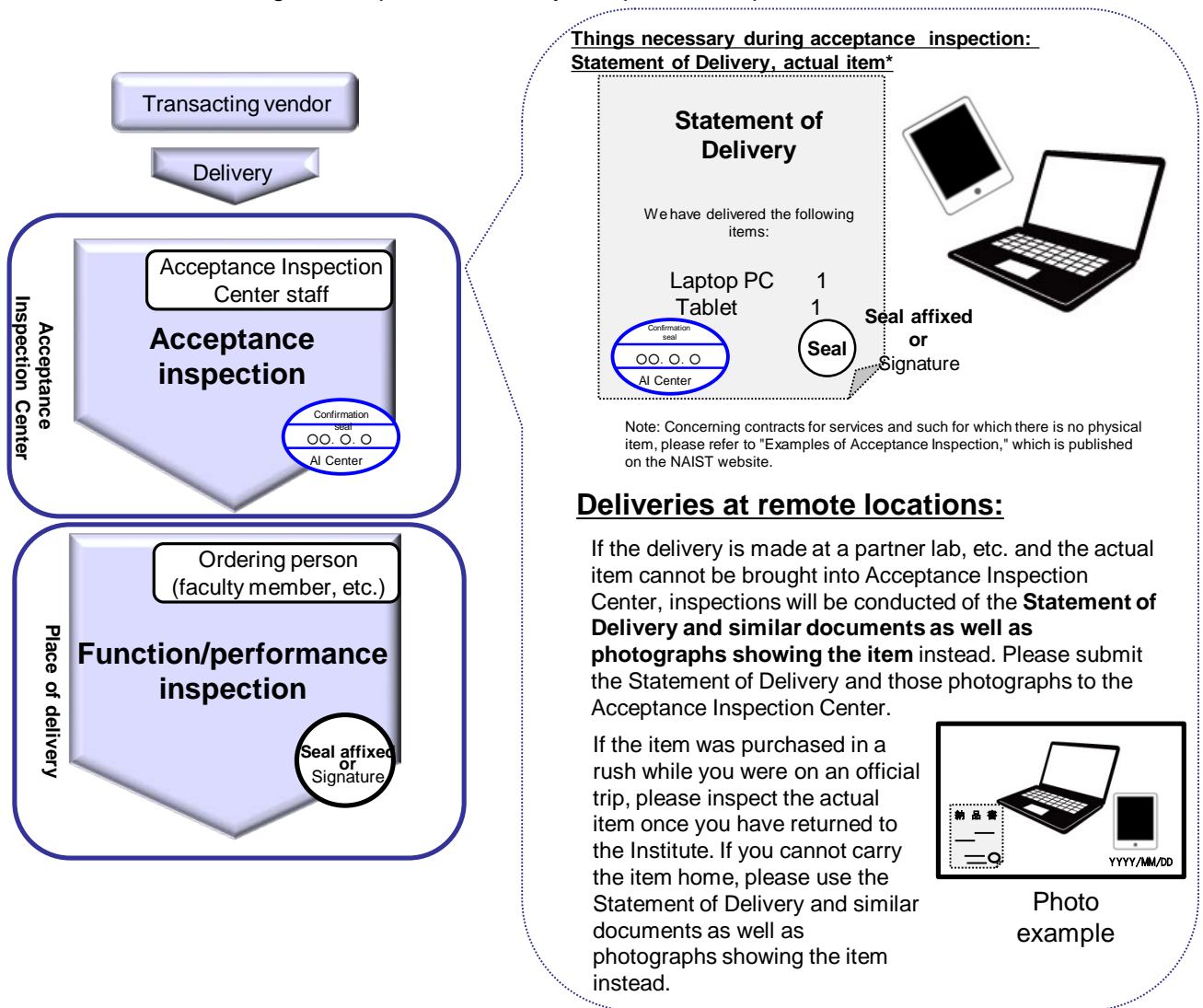
Items subject to inspection

With the exception of construction ordered by the Facilities Division, **all contracts (including services (repairs, etc.), deliveries at remote locations, etc.) are subject to inspection.**

Location of Acceptance Inspection Center offices

An Acceptance Inspection Center office is set up in the administrative office of graduate school as well as in each division (office) of the Administration Bureau.

For large items and other things which are difficult to bring into the Acceptance Inspection Center office, Center staff will go to the place of delivery and perform inspections there.



! Items with no acceptance inspection seals will not be treated by NAIST as having been delivered/completed, and NAIST cannot pay for them.

12. Punishment for misuse of research funding

In the event of misuse, it might not only be the individuals who misused funding that are punished. NAIST itself may also be punished by the fund-allocating institutions.

Punishment of individuals

Punishment at NAIST

- Offenders will be subject to **punitive actions such as punitive dismissal, forced resignation, suspension, reduction in pay, and/or reprimand** pursuant to the rules of employment, or may receive admonitions, strong warnings, etc. In addition, as a way to take responsibility for failing to supervise and oversee the offender, his/her supervisor may also be subject to punitive actions such as suspension, reduction in pay, reprimands, or strong warnings.
- Pursuant to NAIST regulations, if it is found that misuse has occurred, **the affiliation and name of person(s) involved in the misuse will be made public**, both within and outside NAIST.

Punishment by the fund-allocating institutions

- For competitive funding there **exist penalties such as the loss of qualifications to apply and the return of funding, including additional funding**.

Note: In the FY2012 amendments to the "Guidelines for the Appropriate Implementation of Competitive Research Funding," particularly malicious cases of misuse are to be punished harshly, and qualifications for applying for funding will be restricted in accordance with the facts of the misuse.

Note: In cases of embezzlement or similar in which the period to which application restrictions apply is longer than before the amendments to the law, restrictions will be applied for instances in which misuse occurred for FY2013 projects and after (including ongoing research topics).

Persons subject to application restrictions	Degree of misuse and duration of application restrictions	
Researchers who misused funding and their co-conspirators	10 years in cases of embezzlement for personal profit	
	Cases other than those of embezzlement for personal profit	(1) 5 years in cases where the impact on society is large and the act is malicious
		(2) Cases other than (1) and (3): 2—4 years
		(3) 1 year in cases where the impact on society is small and the act is not malicious
Researchers who improperly accepted funding and their co-conspirators	5 years	
Researchers who have neglected their duty of due care as prudent managers	Application restrictions for persons who misused funding will be half (a maximum of 2 years, a minimum of 1 year, with fractions of years rounded off)	

Note: If it is deemed that the impact on society is small, the act is not malicious, and the amount of the misuse is small, application restrictions will not be applied and the offender will be issued a strict warning.

Note: "duty of due care as a prudent manager" refers to the obligation to exercise a level of caution that can ordinarily be expected of a person tasked with certain duties in light of that person's abilities as a specialist, social status, etc.

Legal actions

- Offenders may be subject to civil lawsuits or criminal prosecutions by NAIST or fund-allocating institutions

Punishment of NAIST

○ For failures to establish systems based on the Guidelines, the Ministry of Education, Culture, Sports, Science and Technology and the fund-allocating institution may take the following actions against NAIST:

1) The attachment of conditions of supervision

For failures to establish systems, NAIST will be imposed conditions of supervision that include areas to improve as well as a deadline (1 year) to carry out those improvements. Follow-up investigations on the progress of the implementation of the supervision conditions will be conducted every fiscal year.

2) Reduction in indirect expenses

If in its follow-up investigations the Ministry of Education, Culture, Sports, Science and Technology deems that the conditions of supervision have not been met, the amount for indirect expenses to NAIST in competitive funding for the following and subsequent fiscal years

will be reduced by a certain percentage by the relevant fund-allocating institution (up to a maximum of 15% of the amount for indirect expense measures).

3) Cessation of fund allocation

If the Ministry of Education, Culture, Sports, Science and Technology deems that the conditions of supervision have not been met even during the period when indirect expenses have been reduced by the maximum reduction amount, the fund-allocating institution will cease its allocation of competitive funding to NAIST for the following and subsequent fiscal years.

○ NAIST will be given a harsh assessments in evaluations of national universities.

Disclosure of instances of misuse

Regarding competitive fund systems related to the Ministry of Education, Culture, Sports, Science and Technology for FY2014 and subsequent years, those researchers who have misused research funding or have neglected their duty of due care as prudent managers and have as a result had their qualifications for applying for further funding suspended, will as a general rule have outlines of their misuse, including their names, reported on the Ministry's website.

13. Response desk for the prevention of the misuse of research funding

Reports regarding the prevention of the misuse of research funding at NAIST as well as consultations regarding reports (including consultations that do not rise to the level of reporting misuse) will be received at the following response desk:

Education and Research Support Department, Research Cooperation Division

8916-5 Takayama, Ikoma, Nara 630-0192

Tel: 0743-72-5071 (direct line)

Fax: 0743-72-5015

E-mail: info-fusei@ad.naist.jp

Hours open: 8:30—17:30 weekdays (closed 12:00-13:00)

How to report or consult

- (1) Reports of misuse should be submitted or sent to the reporting desk in writing (including faxes and emails), conducted by telephone, or in a face-to-face interview.
- (2) As a general rule, reports shall be made on a named basis. The following matters must be provided:
 - The name of the staff member or title of the group, etc. who misused research funding
 - The details of the misuse
 - Rational reasons why it constitutes misuse

Things to remember regarding reporting/consultations:

- (1) The Chief Managing Officer, Presiding Managing Officer, and Compliance Officers may not treat a reporting party unfavorably based on the fact that they reported misuse (including consultations concerning reporting).
- (2) If it is discovered that the report was made out of malice, in addition to disclosing the affiliation and name of the reporting party, necessary steps, such as punitive action, will be taken against the reporting party.

14. Consultation desks for rules and procedures for use of research funding

Application procedures for commissioned/joint research funding and subsidies (Grants-in-Aid for Scientific Research not included)

Desk: Research Planning Section, Research Cooperation Division
Tel: 0743-72-5077
Email: kenkyo@ad.naist.jp
Hours open: 8:30—17:30 weekdays (closed 12:00—13:00)

Use of commissioned/joint research funding

Desk: Research Support Section, Research Cooperation Division
Tel: 0743-72-5073
Email: k-kikaku@ad.naist.jp
Hours open: 8:30—17:30 weekdays (closed 12:00—13:00)

Applications for/use of Grants-in-Aid for Scientific Research, use of other subsidies and grants

Desk: Subsidized Project Section, Research Cooperation Division
Tel: 0743-72-5075
Email: hojokin@ad.naist.jp
Hours open: 8:30—17:30 weekdays (closed 12:00—13:00)

Use of administrative expense grants

Desk: Contract Section, Accounting Division or
Compensation Section, Personnel Division (regarding travel costs)
Tel: 0743-72-5041 or 0743-72-5916
Email: keiyaku@ad.naist.jp or kyuyo@ad.naist.jp
Hours open: 8:30—17:30 weekdays (closed 12:00—13:00)

Travel Report

出張報告書

学 長 殿 (元号) 年 月 日

(部局等)
(職 名)
(氏 名) 自筆署名

このたび出張しましたので、下記のとおり報告いたします。

出張期間	
用務先	
面会者所属・氏名	
用務（訪問）時間	
宿泊先	
用務	

用務内容
(研修等の場合、日程表添付のこと)

Please make sure that the person who took the official trip **signs his/her name by hand** the Travel Report. The person who took the trip must be sure to confirm the details of the official business listed in the Travel Report. In addition, please indicate the duration of trip, official business destination, who you met with, the times of official business, where you stayed (if the trip involved staying overnight), and the official business details.

Request to Engage for monetary rewards (Form for Amount per Hour)

実施伺【時間単価用】

委託担当者記入欄	(元号) 年 月 日
学 長 殿	所属・職名 氏 名
	印
下記のとおり謝金業務を委託してよろしいか伺います。	
謝金の種類	1. 委員会等出席 2. 講義 3. チュータ 4. 課外補講 5. アルバイト 6. 指導・助言
業務内容	
フリガナ 受託者氏名	
現住所	〒
生年月日(西暦)	
所属	
雇入期間	自 (元号) 年 月 日 至 (元号) 年 月 日
業務実施予定	別紙 業務実施予定表のとおり
金額	
支出予算科目	
業務実施確認者	予算詳細: 所属・職名 氏 名
雇入開始日から 過去6か月における 本学での職歴の有無	有 無 → 有の場合 1. 常勤職員 2. 有期契約職員 3. 教育研究系有期契約職員 4. 無期契約職員 5. 非常勤講師 6. TA・RA 7. アルバイト 8. その他 ()

Planned Schedule for Duties to be Performed

業務実施予定表（月分）

氏名							
勤務予定日	勤務予定時間			休憩時間			
日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:

日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:

日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:

日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:
日（曜日）	:	～	:	（時間）	:	～	:
時給単価		円	総時間数	時間	支給額	円	

※ 土・日曜日、国民の祝日、年末年始の休日は、勤務日を割り振らないでください。

※ 22：00 から翌朝 5：00 までの間は、勤務時間を割り振らないでください。

※ 休憩時間は、原則 12：00 から 13：00 の 60 分間としますが、1 日の所定勤務時間が 6 時間以下の場合にあっては、休憩時間を付与しないこともできます。

※ 雇入期間が複数月に及ぶ場合は、月毎にこの用紙を用意し、提出してください。

(元号) 年 月 日

実施報告書

実施業務	
実施日時 場 所	
業務受託 (従事)者 の住所、 氏名等	
業務実施 確認者 所属氏名	印
業務委託 担当者 所属氏名	印
備 考	

Job Attendance Record (for Rewards for Part-time Work)

出勤表

(元号) 年 月分

	業務の内容	実施時間	時間数	業務受託(従事)者印		業務の内容	実施時間	時間数	業務受託(従事)者印
1日		: ~ :			16日		: ~ :		
2日		: ~ :			17日		: ~ :		
3日		: ~ :			18日		: ~ :		
4日		: ~ :			19日		: ~ :		
5日		: ~ :			20日		: ~ :		
6日		: ~ :			21日		: ~ :		
7日		: ~ :			22日		: ~ :		
8日		: ~ :			23日		: ~ :		
9日		: ~ :			24日		: ~ :		
10日		: ~ :			25日		: ~ :		
11日		: ~ :			26日		: ~ :		
12日		: ~ :			27日		: ~ :		
13日		: ~ :			28日		: ~ :		
14日		: ~ :			29日		: ~ :		
15日		: ~ :			30日		: ~ :		
					31日		: ~ :		
					合計				

業務受託(従事)者	時間単価	円	時間数	時間	金額	円	
住所 〒	業務実施確認者 所属 氏名 印 業務委託担当者 所属 氏名 印						
ふりがな 氏名							印
生年月日 西暦 年 月 日							

Reimbursement Request Form

立替払請求書

金 _____ 円也

件名 _____ のため、
別紙領収書のとおり立替払いをしましたので、請求いたします。

(元号) 年 月 日

国立大学法人 奈良先端科学技術大学院大学 経理責任者 殿

請求者

所 属

職名(学年)

氏 名

㊞

立替払いの理由 を選択してください。

?	学会等の参加費、年会費 及び資料代
?	講習会等の受講料及び資料代
?	有料道路通行料及び駐車料
?	採用時等における健康診断料
?	官公庁等の手数料
?	宅配便代(単価契約しているものを除く)
?	損害保険をかける場合の保険料
?	出張先で教育研究上やむを得ず必要となるもの
?	海外の業者と取引するもの
?	インターネットで発注することが合理的と認められるもの
?	掛け売りの 取引ができないもの
?	その他(別紙理由書(様式任意)を添付してください。)

所管/プロジェクト	財 源	予算責任者等 研究代表者等	承認印

Nara Institute of Science and Technology
Faculty and Staff Code of Conduct

In order for the Nara Institute of Science and Technology (NAIST) to strengthen its position as an education and research institution and successfully develop with society, obtaining and maintaining the trust of society through all of NAIST's education and research activities is indispensable. In order to respond to societal requests, all executive, faculty and staff members of NAIST must strive to improve themselves, maintaining high moral standing and integrity, while being conscious of the earnest and fair development of NAIST activities and NAIST's position as a societal institution, to successfully perform their duties with extensive specialized knowledge and a comprehensive view, properly observing all applicable laws and regulations.

Here we establish the "Nara Institute of Science and Technology Faculty and Staff Code of Conduct," ceaselessly endeavoring towards the achievement of the objectives put forth by NAIST.

1. Observance of laws and regulations

We endeavor to maintain and improve the societal trust achieved by NAIST, respecting and observing all applicable laws and university regulations while being devoted to sound and proper education and research activities, and the execution of our duties.

2. Education and research based on awareness of NAIST's societal mission

We are aware of NAIST's societal mission and contribute to environmental protection in the 21st century and the welfare of mankind through education and research activities.

3. Respect of human rights

We strive to establish and preserve a healthy and active education and research environment, with respect for every person's rights, personality and character.

4. Active information disclosure and respect of intellectual property rights

We actively disclose accurate information to the public, while closely observing the protection of personal information, the preservation of confidentiality in the workplace, and the importance of intellectual property rights.

5. Environmental considerations

We foster a strong sense of responsibility towards the environment, encouraging activities focused on the preservation of the environment and the protection of our resources.

6. Maintaining health and safety and contingency planning

We increase our consciousness towards health and safety, fostering efforts towards improved health and safety while planning fast and accurate contingency response.

7. Proper management of institutional resources

We properly and efficiently manage institutional funds, resources and external funding, using these properly, specifically for institutional needs.

Code of Conduct for Research Activities at NAIST

“Research activities” refers to actions that generate new findings and construction of systems of knowledge based on reflections, thinking, and ideas while continually using facts and data obtained by means of surveys, observations, experiments and other activities as raw material, building on the results of studies carried out by previous researchers.

The fruits of such activities form the building blocks for the common intellectual assets of humanity, underpinning human happiness as well as economic and social development.

Such research activities have as their premise the integrity of researchers toward their research activities. Dishonest behavior, including the fabrication or falsification of data or results, plagiarism of the results of others' work, multiple publication of the same results, and inappropriate authorship whereby the authors of a paper are not attributed correctly, is contrary to the basic character of research activities. Such actions are unacceptable under any circumstances, and will be dealt with severely.

Given this fundamental awareness of research activities, NAIST has set out the following Code of Conduct outlining the behavior expected of all those involved in research activities at the institute (hereafter “researchers”) during the performance of research.

1. Responsibilities of Researchers

Researchers shall be responsible for ensuring the quality of the specialized knowledge and techniques they themselves generate, and shall also be responsible for using their specialized knowledge, techniques, and experience for the safety and well-being of society, and for environmental preservation.

2. Actions of Researchers

Researchers shall act with integrity on the basis of earnest beliefs, constantly reviewing their positions toward and approaches to research in the awareness that the autonomy of science is built on the trust and mandates of society. They shall both make the utmost efforts to demonstrate the accuracy and appropriateness of the knowledge generated by their research in a scientific and objective manner, and participate actively in the mutual evaluation of researchers within the scientific community, particularly in their own fields of specialization.

3. Self-Improvement

Researchers shall endeavor to maintain and improve their own specialized knowledge, abilities, and skills, and shall also strive unremittingly to understand the relationships of science and technology with society and the natural environment from a broad perspective.

4. Explanation and Disclosure

Researchers shall proactively disclose and explain the significance and roles of the research in which they are involved, assessing the potential effect of this research on humanity, society, and the environment as well as any changes it may cause, and shall publish the results in a neutral and objective manner, while striving to achieve and maintain a constructive dialogue with society.

5. Research Activities

Researchers shall act with integrity and in accordance with the spirit of this Code of Conduct during the process of making proposals, planning, submitting applications, carrying out research, reporting, and conducting other activities connected with their own research. They shall be scrupulous with respect to the recording and storage of research and survey data and its strictly impartial treatment, without engaging in dishonest behavior such as fabrication, falsification, or plagiarism, nor shall they be complicit in such behavior.

6. Improvement of Research Environments

Researchers shall be aware that the establishment and maintenance of a fair and open research environment that enables the execution of responsible research and the prevention of dishonest behavior is also an important obligation, and shall be actively engaged in improving the quality of research environments of both the scientific community and the organization to which they belong. They shall also strive to obtain the understanding and cooperation of society in order to achieve this.

7. Appropriate Use of Research Funds

When using research funds, researchers shall comply with all applicable legislation, institute regulations and other rules, in addition to conditions, rules for use, and other stipulations established for all types of externally funded research.

8. Concern for Research Subjects, the Environment, Safety, and Related Issues, and Respect for Bioethics

Researchers shall respect the persons and human rights of those who cooperate in their research, and shall take their well-being into account. When dealing with materials that could have an adverse effect on the environment or safety during the execution of research (radiation, radioactive isotopes, genetically modified organisms, nuclear fuel material, non-native species, poisonous materials, environmental pollutants, etc.), they shall comply with all applicable legislation, institute regulations, guidelines and other stipulations issued by academic societies and other bodies concerned, and shall have the greatest possible respect for bioethics in research involving human or animal subjects.

9. Interpersonal Relationships

Researchers shall both evaluate others' results appropriately and listen humbly to criticism of their own research, exchanging opinions with an attitude of sincerity. They shall comply with the obligation of confidentiality concerning the intellectual property rights of others. In particular, they must pay strict attention to compliance with the obligation of confidentiality concerning information obtained during the review process for papers or research funding. They shall also endeavor to protect individuals' privacy through the appropriate handling of personal information obtained during the research process.

10. Elimination of Discrimination and Harassment

Researchers shall not discriminate against any individual on the basis of his or her race, gender, rank, ideology, religion, or for any other reason, but shall treat each person fairly while respecting the freedom and character of the individual. They shall not use their status or authority to impede or disadvantage any person under their instruction, guidance, or similar circumstances in either word or deed.

11. Conflicts of Interest

Researchers shall pay careful attention to any conflict of interest that may arise between an individual and his or her own institution or another organization in the course of their research, review, evaluation, judgment, or other undertaking, and shall deal with it appropriately while giving due consideration to its public nature. Researchers shall also comply with the NAIST Conflict of Interest Policy and related policies.

