

Proper Use and Management of Public Research Funds at YNU

This e-learning is designed for Faculty/Staff, Adjunct Teaching Staff/Assistant Clerks, and others for their proper use and management of public research funds, as requested in the Guidelines for Management and Audit of Public Research Funds at Research Institutions (Implementation Standards) (approved by the Minister of Education, Culture, Sports, Science and Technology), which were established by the Ministry of Education, Culture, Sports, Science and Technology and revised on February 18, 2014.



March 2015

Introduction

In February 2007, the Minister of Education, Culture, Sports, Science and Technology approved the **Guidelines for Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)** (hereinafter, “the Guidelines”). The Guidelines outline the requirements for properly managing public competitive research funds allocated by the Ministry of Education, Culture, Sports, Science and Technology (MEXT) and the independent administrative organizations under MEXT. Although **public and private universities as well as research institutions in Japan were requested to implement the Guidelines**, the misuse of public research funds has failed to cease and has received significant attention as a social problem. In this light, MEXT carried out a series of reviews, culminating in the drastic revision of the Guidelines in February 2014.

MEXT conducts follow-up studies to confirm the status of the schemes requested in the Guidelines. In addition, the status is confirmed at the hearings of the National University Corporation Evaluation Committee. **Monitoring efforts have also been strengthened.**

Incidents of misuse have also been found at YNU. To prevent their recurrence, it is necessary to establish all possible measures and take steps to prevent the misuse of research funds. In this regard, we ask for your understanding and cooperation.

Note:

Article 2, Item 1 of the Yokohama National University Rules on the Management of Public Research Funds provides that the funds which are used and managed in accordance with the Guidelines at YNU are all funds that YNU manages, including the public competitive research funds explained earlier. (Hereinafter, **all funds managed by YNU are referred to as “public research funds.”**)

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○ Submit “Oath on the Use of Public Research Funds and Other Funds”

Section 1 Main Items Requested in the Guidelines and YNU's Measures

Section 1 Main Items Requested in the Guidelines and YNU's Measures

1-1. Clarification of the line of responsibility

The Guidelines request that the lines of authority and responsibility are made clear for the proper use and management of public research funds.

Chain of Responsibility at YNU

Establish basic policy on measures to prevent misuse, establish plan to prevent misuse ("Misuse Prevention Plan"), take other necessary measures

Implement "Misuse Prevention Plan," establish and implement concrete measures to prevent misuse by the entire university, identifying the Misuse Prevention Plan as the measure of highest importance ("Misuse Prevention Measures")

Chief Officer
(President)



Report on implementation status

General Managing Officer
Executive Director (Finance and Facilities)



Report on implementation status

Colleges/
graduate schools/centers

Compliance Promotion Officer
(Head of college/graduate school/center)

Compliance Promotion Officer
(Head of college/graduate school/center)

...

Compliance Promotion Officer
(Head of college/graduate school/center)

Implementation of concrete measures : Implement compliance training for faculty/staff and those who support education and research at colleges, graduate schools, or centers ("researchers, etc."), follow-up on their status, give guidance, monitor whether budget is executed appropriately (including giving guidance on improvements), implement and report implementation status of "Misuse Prevention Plan" and "Misuse Prevention Measures," etc.

Deputy Compliance Promotion Officer
(Head of XX)

Deputy Compliance Promotion Officer
(Head of XX)

Deputy Compliance Promotion Officer
(Head of XX)

Deputy Compliance Promotion Officer
(Head of XX)

Deputy Compliance Promotion Officer
(Head of XX)

Established with consent of General Managing Officer, based on situation of the college, graduate school, or center

Deputy Compliance Promotion Officer
(Head of XX)

○Deputy Compliance Promotion Officer
If the post of Deputy Compliance Promotion Officer is established based on the situation of the college, graduate school, or center, the Compliance Promotion Officer (head of college/graduate school/center) shall manage and supervise the deputy officer by assuming the role of overseeing the compliance training and the execution and management of the budget.

Section 1 Main Items Requested in the Guidelines and YNU's Measures

1-2. Clarification and standardization of rules

The Guidelines request the precise and uniform implementation of the rules on administrative procedures relating to public research funds.

Items Requested

- Clarification of rules
- Standardization of rules
- Clear explanations



YNU's Measures

- ❑ “Guide to Accounting Procedures” and other manuals available on financial accounting system
 - ❑ “Q&As” on budget execution available on financial accounting system
- etc.

Access from the links to “関連マニュアル” [Relevant manuals] and “Q&Aページ” [Q&A page] on “NC学校会計くんWEB” [NC Gakko Kaikei-kun WEB (Financial Accounting System)].

The links may also be accessed by going to “本学ホームページ (TOP)” [YNU Homepage (TOP)] ⇒ “教職員向け情報” [Information for faculty and staff] ⇒ “財務部からのお知らせ 財務会計システムマニュアル” [News from Finance Department: Financial Accounting System Manual] and “Q&Aページ” [Q&A page].

The screenshot shows the 'NC学校会計くんWEB' interface. On the left is a navigation menu with categories like 'ログイン/ログアウト', '購入依頼入力', '経費申請入力', '謝金申請', '旅費申請', and 'データ照会'. The main content area displays several notices, including a red warning about the suspension of the 'Share Buyback Service' and a link to 'Q&Aページ' (Q&A page) under the '※リンク集※' section.

Section 1 Main Items Requested in the Guidelines and YNU's Measures

1-3. Clarification of authority

The Guidelines request institutions to clearly set forth and share understanding on authorities and responsibilities relating to the administrative procedures for public research funds.

Items Requested

- Clarification of authority
- Clarification of responsibility
- Sharing understanding



YNU's Measures

- Authority over budget management and execution prescribed in accounting rules
- Responsibility for damages compensation, etc. for accounting purposes prescribed in "Accounting Rules"
- Understanding shared through e-learning, etc.

○Yokohama National University Accounting Rules (Excerpt)

(Accounting obligations and responsibilities)

Article 51

1. YNU directors and staff shall comply with the laws and ordinances that apply or apply mutatis mutandis to finance and accounting as well as these Rules, and shall perform their respective duties with due care of a prudent manager.
2. When YNU directors and staff breach the provisions in the preceding paragraph and cause YNU to incur damages as a result of willful or gross negligence, directors and staff shall be responsible for compensating the damages.

*Hereinafter, the above obligations and responsibilities are referred to as "accounting responsibilities."

Section 1 Main Items Requested in the Guidelines and YNU's Measures

1-4. Raising awareness of researchers, etc.

The Guidelines request measures to prevent misuse of public research funds, namely, implementing compliance training, keeping track of who has received the training and their level of understanding, collecting written oaths, and establishing codes of conduct.

Items Requested

- Implement compliance training, keep track of who has received the training and their level of understanding

- Collect written oath, etc. (in principle, signed)

- Will comply with regulations, etc.
 - Will not act improperly
 - If conducted improper act, will receive disposition and be legally accountable
- etc.

- Establish and inform about code of conduct

YNU's Measures

- Requires researchers, etc. to take e-learning on the Guidelines, YNU's system for preventing misuse, measures for the proper use and management of public research funds, etc., and checks their level of understanding

- "Misuse Prevention Plan" established by the President (Chief Officer) requires researchers, etc. to submit "Oath on the Use of Public Research Funds and Other Funds"

*At YNU, agreeing to the content of the written oath on the e-learning system upon taking e-learning and confirming the content is treated as submission of the written oath.

- Establish the "Code of Conduct on the Proper Use of Public Research Funds" and inform researchers, etc. about it.

Section 1 Main Items Requested in the Guidelines and YNU's Measures

1-5. Establishment and operation of whistleblowing system

The Guidelines request the establishment of a point of contact for reporting misuse of research funds, and that thorough protection is provided to whistleblowers.

YNU's Measures

- ❑ Methods for reporting on misuse of research funds
Telephone, fax, e-mail, in writing, in person, etc. without remaining anonymous
- ❑ Protection of whistleblowers
Protection is offered to prevent disadvantageous treatment, dismissal, deterioration of workplace environment, etc. pursuant to “Yokohama National University Regulations on Protection of Whistleblowers” and other rules
Disciplinary action or other measures is imposed on supervisors or colleagues who treat whistleblowers disadvantageously, harass them etc. pursuant to “Employment Regulations for Faculty and Staff” and other rules
- ❑ Points of note for whistleblowers
 - Report the details of the misconduct, e.g., name, affiliation, and contact information of the whistleblower, the researcher, etc. who is deemed to have misused research funds
 - Whistleblowers may be asked to cooperate with the investigation
 - In the case where an investigation finds that the report was false and was made to slander or defame another person or for other fraudulent purposes, measures including disciplinary action in accordance with the “Employment Regulations for Faculty and Staff” and other rules and the filing of criminal complaint, may be taken against the whistleblower.
- ❑ Point of contact (only for misuse of public research funds, etc.)
Name : Financial Affairs Division, Finance Department, Yokohama National University (In charge: Deputy Manager [General])
Address : 79-1 Tokiwadai, Hodogaya-ku, Yokohama 240-8501
TEL : 045 (339) 3042 (Hours: Weekdays 8:30-17:15 (except for 12:00-13:00))
FAX : 045 (339) 3059 (If sending a fax, please arrange the date and time in advance)
E-mail : zaimu.fukukacho@ynu.ac.jp

Section 1 Main Items Requested in the Guidelines and YNU's Measures

1-6. Activities for proper use and management of public research funds

The Guidelines request the development and management of a system that will allow for effective external checks to prevent collusion with suppliers, as well as to detect problems which may lead to the misuse of research funds.

Items Requested	YNU's Measures
<ul style="list-style-type: none">● In principle, an administrative division shall make the purchase order	<ul style="list-style-type: none">❑ Pursuant to Article 3 of YNU's Accounting Implementation Regulations, purchase orders are made by the: Accounting and Contract Division, Finance Department; Facilities Department; and Library Information Division, Library and Information Department.
<ul style="list-style-type: none">● When permitting researchers to place orders for the smooth and efficient execution of their research, this shall be done on the basis of prescribing clear rules (*It is important that the individual placing the order understands his authorities and responsibilities)	<ul style="list-style-type: none">❑ <u>YNU provides that researchers, etc. may place the order in the case where the "Oath on the Use of Public Research Funds and Other Funds" has been submitted, and furthermore, a single purchase is valued at less than 1 million yen and is needed for the smooth execution of education, research, or other activities.</u> <u>(Exception)</u> (*The individual placing the order will be responsible for accounting procedures)
<ul style="list-style-type: none">● In principle, an administrative division shall perform the inspection work	<ul style="list-style-type: none">❑ Pursuant to Items 5 and 6 of YNU's Guidelines on the Procurement of Property and Other Goods, Delivery Inspection Center personnel and YNU's inspection office personnel, among others, confirm deliveries

Section 1 Main Items Requested in the Guidelines and YNU's Measures

Items Requested

- Appropriate management of goods with a high cash-equivalent value (e.g., PC, tablet, digital camera)



- Request suppliers to submit a written oath to prevent fraudulent transactions due to collusion with suppliers



YNU's Measures

- ❑ The Financial Management Division, Finance Department selects a set of goods with a purchase price ranging from 100,000 yen to 499,999 yen with a high cash-equivalent value, in order to conduct external studies to confirm whether purchases were managed appropriately.
*In addition to the above, every fiscal year, the Division conducts external studies to confirm whether the purchase of goods with a purchase price of 500,000 yen or more was managed appropriately.
- ❑ The Audit Office carries out internal audits as necessary to confirm whether the purchase of goods with a high cash-equivalent value (purchase price less than 100,000 yen) was managed appropriately.
- ❑ Since April 2014, YNU has established and released a basic policy on procurement, along with requesting suppliers to submit a written oath stating that they will comply with YNU's regulations and not enter into fraudulent or inappropriate contracts.

Section 1 Main Items Requested in the Guidelines and YNU's Measures

1-7. Monitoring mechanisms

The Guidelines request the development and implementation of an effective university-wide monitoring system. In addition, they request institutions to implement focused and flexible audits of the risks of misuse, as well as to constantly enhance and strengthen institutional check functions.

YNU's Measures

Audit Office established directly under the President

- Accounting audits performed by the Audit Office verifies whether accounting procedures are executed properly in compliance with the rules

- Report audit results to the President
- If misuse is suspected, establish Public Research Funds Investigation Committee and conduct investigation
- If misuse is found, impose dispositions such as disciplinary action, require return of research funds, etc., disclose misuse case (including name and affiliation of researcher, etc. [in principle]), etc.

Examples of audits from internal audits

- Establish reference dates (e.g., September 30, March 31, or last day of research period), and **confirm whether YNU's unpaid amount and the supplier's accounts receivable are consistent**
*Unpaid amount: The supplier has delivered a good, etc. and the university has not paid for it
*Accounts receivable: The supplier has not yet received payment for a good, etc. delivered to YNU
- While not tracked in the ledger as assets or equipment (with an acquisition cost less than 100,000 yen), **confirm whether goods such as PCs, tablets, and digital cameras** that have durability and a high cash-equivalent value are **used and managed properly**
- Extract a good (service) from the list of deliveries (completed), and **confirm delivery (completion) date with the supplier**

Section 1 Main Items Requested in the Guidelines and YNU's Measures

1-8. Measures imposed on universities and other institutions with faulty systems

The Guidelines specify that MEXT conduct monitoring of universities and other institutions. If the monitoring finds that there are faults with their systems (non-implementation of requested items), MEXT will instruct their correction. If it is determined in a subsequent follow-up study that improvements have still not been made, MEXT will impose measures on universities and other institutions to decrease overhead expenses or to stop the allocation of competitive funds.

Measures taken by MEXT

1. Establish a one-year deadline for improving the management criteria (requests for improvement), and conduct a follow-up study
2. If the execution of the management criteria (requests for improvement) cannot be found, **gradually decrease indirect expenses** of the competitive funds
3. If it is determined that improvements were not made even with the maximum 15% decrease in **indirect expenses**, **stop the allocation of competitive funds from the following fiscal year**

[Other funding reductions]

If universities or other institutions do not submit an outcome report on their misuse within 210 days of receiving the notice on misuse, indirect expenses will be decreased by a given percentage in response to the reporting delay. (Maximum reduction due to reporting delay: 10% of indirect expenses)

Section 2 Principles of YNU's Contract System

Section 2 Principles of YNU's Contract System

2-1. Funds used and managed pursuant to the Guidelines

YNU has always recognized that not only the funds covered in the Guidelines, but all funds, including fees paid by students, funds derived from taxpayer funds such as management expenses grants, and funds provided by companies and individuals, are valuable, and as a matter of course, it is necessary to utilize these funds appropriately. Based on this recognition, YNU uses and manages public research funds and other funds, which are all funds managed by YNU including the funds covered in the Guidelines, pursuant to the Guidelines.

Public research funds, etc. (All funds managed by YNU)

- Management expenses grants
- Fees paid by students (tuition fee, entrance fee, application fee)
- Self-generated income, e.g., building rent
- Subsidies (incl. competitive funds)
- Commissioned research funds, joint research funds, commissioned project funds, joint project funds
- Donations

*Following budgetary allocation, YNU refers to them as "general funds" in the broad sense.

Section 2 Principles of YNU's Contract System

2-2. Contract (order) system

In principle, contracts are concluded (orders are placed) through the process of general competitive contracts (tender). Excluding cases where there is no competition because only a single company sells the good in Japan or cases where separate provisions apply to external funding, among other cases, contracts are classified into the following types.

Contract Type

Ordered By

- Goods purchase contracts with an expected price in excess of 5 million yen are in principle general competitive contracts (tender)
- Construction contracts with an expected price of 2.5 million yen or more are in principle general competitive contracts (tender)
- Goods purchase contracts with an expected price of more than 1 million yen but 5 million yen or less may be limited tender contracts (in principle, collect estimates from at least two suppliers and compare)
- Construction contracts with an expected price of 1 million yen or more but less than 2.5 million yen may be limited tender contracts (in principle, collect estimates from at least two suppliers and compare)

- Accounting and Contract Division, Finance Department; Facilities Department; Library Information Division, Library and Information Department (operations divisions)

- Contracts with an expected price under 1 million yen may be limited tender contracts

Faculty/staff and researchers, etc. who placed orders will have accounting responsibilities

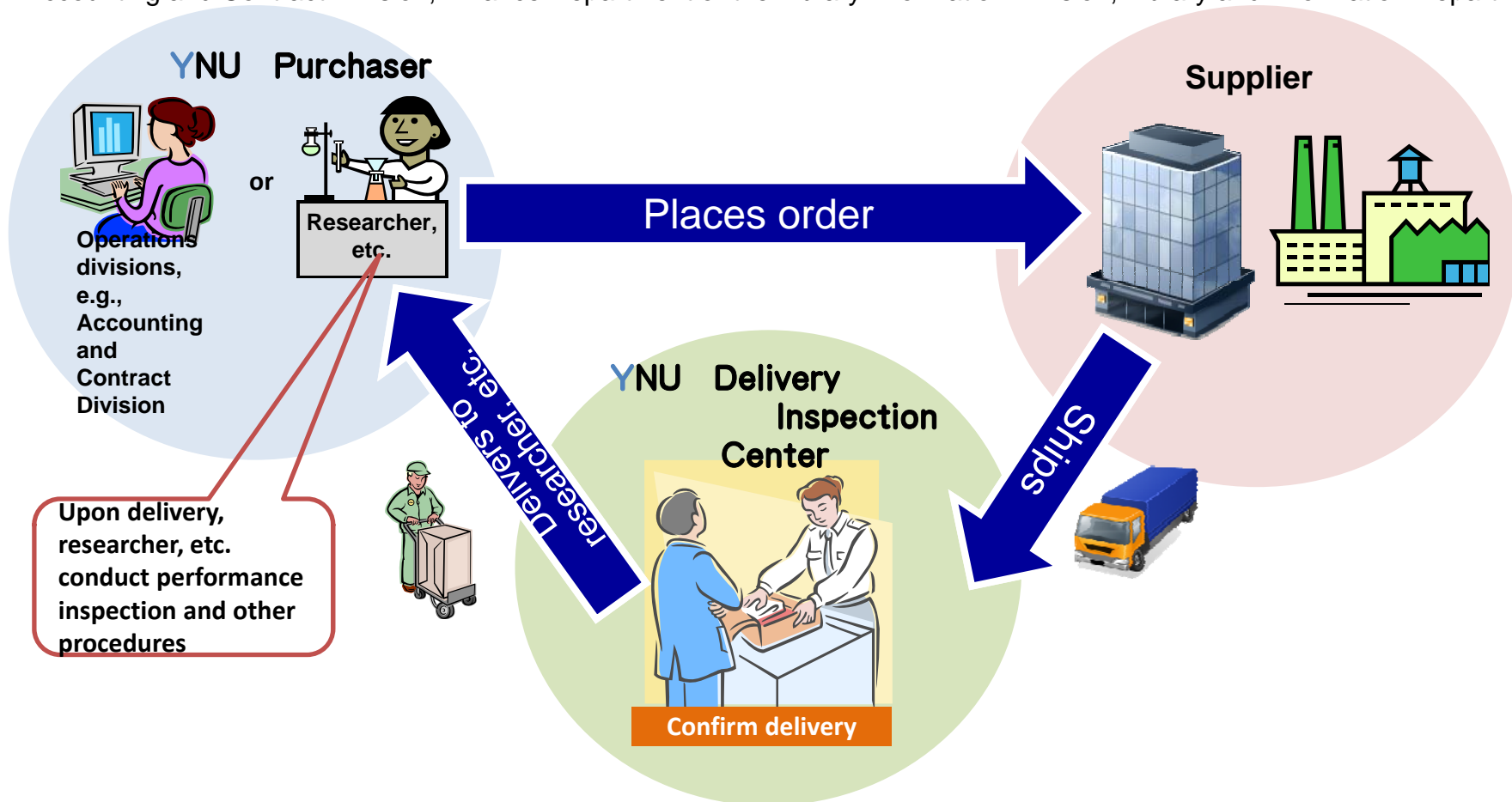
- Accounting and Contract Division, Finance Department; Facilities Department; Library Information Division, Library and Information Department (operations divisions)
OR
- **Researchers, etc. may place orders if they have submitted the “Oath on the Use of Public Research Funds and Other Funds” and this is necessary for the smooth execution of educational research (exception)**

Section 2 Principles of YNU's Contract System

2-3. Delivery inspection system pertaining to goods purchases

The basic flow from placement of order to delivery inspection is as follows.

Some cases involve special handling, such as when goods are delivered without going through the Delivery Inspection Center (e.g., parcel delivery, delivery during non-business hours, advance payment). For more information, please refer to the "Guide to Accounting Procedures" and "Delivery Inspection Method" links on the "Relevant Manuals" page of "Financial Accounting System," or consult the accounting officer at your college, graduate school, or center or the operations division of the Accounting and Contract Division, Finance Department or the Library Information Division, Library and Information Department.



Section 3 Cases of Misuse

Section 3 Cases of Misuse

3-1. Representative cases of misuse

The following are representative cases (methods) of misuse. **They are strictly forbidden.**

1. Fictitious business trip and padded travel expenses

- Despite cancelling the business trip, an individual claimed travel expenses and had the university pay these expenses.
- Despite arranging an inexpensive package tour that included the airfare and hotel expenses for the business trip, an individual reported that the business trip was made by arranging the Shinkansen and hotel separately, and thereby, claimed the Shinkansen fare and the lodging fee pursuant to the Travel Expense Regulations and had the university pay these expenses.

2. Pooled funds

- An individual employed students as short-term staff and had them organize and file documents. However, the students were made to affix their seals on the attendance record even on their non-work days. By fabricating the number of work hours, the individual had the university pay an excessive amount in salary. Subsequently, the individual's laboratory managed the fabricated portion of the salary and used these funds to purchase goods to be used for its research.

3. Deposits

- Because it was anticipated that the budget would not be used up by the end of the fiscal year (or the end of the research period), an individual had a supplier submit an invoice for a fictitious transaction in which no good was delivered, and had the university pay this amount. Subsequently, the individual had the supplier deliver a different good valued at the same amount.

4. Falsified invoice

- An individual purchased a good by making an advance payment. By falsifying the amount on the invoice (including receipt) that was received from the transaction partner, the individual claimed a higher amount than the actual purchase price and had the university pay this amount.

Section 3 Cases of Misuse

3-2. Cases of misuse discovered in FY2014

- A former professor with national university A colluded with a company, and for the purpose of creating a deposit, made it appear as though the former professor's laboratory purchased goods such as reagents for research from the company, billed the university using fictitious delivery forms and invoices, and had the university remit approximately 14.8 million yen in total to the bank account in the company's name on 42 occasions from January 1, 2009 to January 1, 2010. Claiming that this was exploitation, the university filed a lawsuit against the professor as well as the former president and former sales personnel of this company on November 13, 2014.
- The investigation committee of national university B found that a professor with this university made improper use of business trips in relation to "the overpayment of the per diem and lodging fee or the full amount of the travel expenses for 21 business trips that were not made exactly as stated in the travel order," "train fare, etc. for six business trips in which the route going or the route returning overlapped with other business trips," and "the full amount of the travel expense for one falsely-declared fictitious business trip," and also suspected improper use in relation to "the per diem and lodging fee for unconfirmed days for 45 business trips that were found not to be as exactly stated in the travel order" and "the full amount of the travel expenses for 19 unconfirmed business trips." The committee determined that these cases constituted "false claims for travel expenses" and therefore "improper use of research funds" and deemed that research misconduct was conducted. The committee had the professor return the full amount of the overpayment equal to 2.93 million yen and placed the professor on a two-month suspension.

Section 3 Cases of Misuse

3-3. Responses to cases of misuse

In the case that misuse is discovered, two types of measures are taken: measures imposed by the university; and measures imposed by funding agencies (e.g., MEXT).

(*“Measures of funding agencies” below are measures for the funds covered in the Guidelines. Measures pertaining to all other funds are pursuant to the provisions of the funding agencies.)

Measures of YNU

- Dispositions, such as disciplinary dismissal, suspension, and salary reduction, as well as guidance, such as admonition and reprimand, of faculty and staff employed by YNU
- Claims for damages compensation in accordance with YNU’s accounting rules, etc. (if deemed relevant)
- Filing of civil or criminal complaint in accordance with the law (if deemed relevant)
- (In principle) disclosure of fraudulent case, **including the name and affiliation of researchers**, etc.

Measures of funding agencies

- Cancellation of the research grant approval or the return of research funds by research institutions, researchers, etc. based on the fraudulent case
- Restrictions on the application and eligibility for competitive funds of researchers, etc. who conducted misuse based on the fraudulent case
 - * Diversion for private purposes: Restrictions on application and eligibility for 10 years
 - Non-diversion for private purposes: Restrictions on application and eligibility for 1-5 years
 - etc.
- In addition to the above, measures prescribed (determined) by funding agencies

Section 4 Other Items to Know

Section 4 Other Items to Know

4-1. Points of contact

For consultations on accounting procedures, please contact the accounting officer at your college, graduate school, or center, or the points of contact below.

Dept/Division	Section	Matters Handled	Ext.	
Finance Department, Financial Affairs Division	Financial Planning Section	<ul style="list-style-type: none"> Budget allocation, budget request (related to Finance Department), etc. 	3047	3048
	External Fund Section 1	<ul style="list-style-type: none"> Joint research/project acceptance contract and budget management Budget management of Grants-in-Aid for Scientific Research (Kakenhi) and subsidies (subsidies for individuals) Donation receipt and budget management 	3078	
	External Fund Section 2	<ul style="list-style-type: none"> Commissioned research/project acceptance contract and budget management Budget management of subsidies (subsidies for institutions) 	3077	
Accounting and Contract Division	Accounting planning Section	<ul style="list-style-type: none"> Inquiries on all matters relating to budget execution managed by the Accounting and Contract Division (including financial accounting system) Payment of utilities, communication fees, honorariums, other payments 	3239	3240
	Contract Section 1	<ul style="list-style-type: none"> Contract of 1 million yen or more (except those pertaining to the Facilities Department and Library and Information Department), dispatch contract, specific procurement 	3241	3242
	Contract Section 2	<ul style="list-style-type: none"> Contract less than 1 million yen (except those pertaining to the Facilities Department and Library and Information Department) Yearly contract Consultation on execution of external funds 	3244	3245
	Accounting Section	<ul style="list-style-type: none"> Travel expenses 	3061 3066	3062
	Debt Management	<ul style="list-style-type: none"> Purchase request for ordered goods under 1 million yen (except those pertaining to the Facilities Department and Library and Information Department) 	3246	3248
	(Delivery Inspection Center)	<ul style="list-style-type: none"> Goods delivery confirmation 	3053	
	Financial Management Division	Asset Management Section	<ul style="list-style-type: none"> Management and disposal of fixed assets (excluding those managed by the Facilities Department) Goods management (except those relating to library materials) 	3049
	Credit Management Section	<ul style="list-style-type: none"> Credit management, collection of fees paid by students (tuition fee, enrollment fee, entrance examination fee), etc. 	3063	3064
	Cashier Section	<ul style="list-style-type: none"> Management of money deposits and withdrawals, cash receipts and expenditures 	3071	

Section 4 Other Items to Know

4-1. Points of contact

Dept/Division	Section	Matters Handled	Ext.
General Affairs Department Personnel and Labor Affairs Division	Payroll Section	<ul style="list-style-type: none"> • Calculation of salary, etc. • Collection of income tax, collection of resident tax • Collection of social insurance premiums, etc. 	3065
Research Promotion Department Research Promotion Division	Research Support Section	<ul style="list-style-type: none"> • Application and reporting for Grants-in-Aid for Scientific Research (Kakenhi) • Subsidies (subsidies for individuals) 	3033
Facilities Department Facilities Planning Division	General Affairs and Contract Section	<ul style="list-style-type: none"> • Building lease, general and industry waste contract, cleaning contract, security contract, paper recycling contract, dorm move-in/move-out procedures 	3083 3084 3086
Facilities Construction and Maintenance Division		<ul style="list-style-type: none"> • Construction, repair, and refitting of buildings, etc. 	3091
Library and Information Department Library Information Division	Book Management Section	<ul style="list-style-type: none"> • Purchase contract for books for education and research purposes 	3206
	Serials Section	<ul style="list-style-type: none"> • Contract for subscription and binding of magazines for education and research purposes 	3208

*The above department names, matters handled, and extension numbers are subject to change. Please refer to the newest version of the "Guide to Accounting Procedures."

Section 4 Other Items to Know

4-2. Helpdesk

Helpdesks are available in addition to the points of contact at the departments in charge.

- Accepts university-wide consultations on regulations, such as accounting rules, and the rules of use

Helpdesk

Financial Affairs Division, Finance Department (In charge: Deputy Manager [General])

Ext. 3 0 4 2

E-mail zaimu.fukukacho@ynu.ac.jp

- Accepts consultations on the administrative procedures of external funding systems, including receipt of donations, contracts for accepting commissioned research, joint research, etc., and receipt of other subsidies, and the rules on use

Helpdesk

Financial Affairs Division, Finance Department (In charge: Deputy Manager [External Fund])

Ext. 3 1 0 1

E-mail zaimu.fukukacho2@ynu.ac.jp

- Accepts consultations on systems' administrative procedures, including application for Grants-in-Aid for Scientific Research (Kakenhi) (grant), and the rules on use

Helpdesk

Research Promotion Division, Research Promotion Department (In charge: Deputy Manager)

Ext. 3 0 3 2

E-mail kenkyu.fukukacho@ynu.ac.jp

Section 4 Other Items to Know

4-3. Points of note

Please also keep the following in mind to properly use and manage public research funds.

- When using the budget, if anything about YNU's regulations or funding agencies' rules is unclear, please confirm by referring to the "Guide to Accounting Procedures" or other manuals, or consult the accounting officer at your college, graduate school, or center, the section in charge (see "Points of contact"), or the helpdesk.
- The unused portion of funds such as the Grants-in-Aid for Scientific Research (Kakenhi) (grants portion) may be carried over within the research period. Please confirm by referring to funding agencies' manuals on the rules of use, or consult the accounting officer at your college, graduate school, or center, the section in charge (see "Points of contact"), or the helpdesk.
- Subsidies, etc. may not be utilized for purposes other than for the prescribed uses. If anything is unclear, please confirm by referring to funding agencies' manuals on rules of use, or consult the accounting officer at your college, graduate school, or center, the section in charge (see "Points of contact"), or the helpdesk.
- Even if the competitive funds are not used up by the end of the fiscal year during which they were allocated and are returned, this will not affect the adoption of your subsequent budget.

Thank you very much for your attention.

If you have completed “Confirm Understanding,” please move on to the last step to submit the “Oath on the Use of Public Research Funds and Other Funds.”

