

Research > Appropriate utilization of research funds

The improper or inappropriate use of research funds is indefensible in any circumstance, and not only risks the end of a researcher ' s career, but can also result in severe penalties for the university.

This results in a loss of trust among the public and the loss of Japan ' s reputation for the reliability of its scientific and academic research. All staff members involved in research are required to fully understand the attributes and rules of utilization that relate to their research funds, in order to avoid improprieties and the inappropriate use of research funds. They must implement research activities based on a full understanding of these issues.

For the appropriate use of research funds

*Definition and attributes of research funds

Research funds are financial resources used to cover expenditures necessary for the implementation of research. Research funds are categorized into support and subsidies provided by the government or private companies to research projects conducted by researchers, budgets provided for research projects commissioned by the government or private companies, contributions from private companies, and allotments from the university budget. Different rules apply to different types of research funds. In particular, there are specific implementation rules for each grant of research funds from the government and administrative agencies. Make sure to check the rules before using such funds.

*Appropriate utilization of research funds

- • Research funds are to be used in line with the research objectives, and should be used economically and efficiently, maintaining fairness and transparency.
- • When utilizing research funds, the source of payments must be clarified.
- • Please use research funds at appropriate times in the course of the execution of the research plan, to ensure they are not all used at the end of the financial year.
- • Many incidences of impropriety or inappropriate use occur in close relationships with trading partners. Please maintain a high ethical standard and behave in a reasonable manner when spending research funds. Particular care should be taken in arranging meetings with trading partners, such as holding them in open spaces.
- • In order to prevent unintentional improprieties, please do not hesitate to consult the advice desk (responsible administrative department) if you have any questions about implementation rules and administrative procedures, even regarding trivial matters.

*For procedures concerning the use of research funds, please also see the sections on the [purchase of goods](#) and [business trip procedures](#) in this handbook.

Inappropriate/improper use of research funds (prohibitions)

Improper or inappropriate use of research funds (hereinafter referred to as "improper use of research funds") includes not only the diversion or misappropriation of funds for personal gain, but also requests for false remuneration, salary, and travel expenses that never actually occurred, permitting a business to retain money paid based on a false invoice, use of research funds for other purposes through a deliberate act or gross negligence, and use of research funds in violation of the provisions of the decision concerning the grant of the research funds or terms of implementation attached thereto.

*Prohibitions in relation to the use of research funds

- 1) False remuneration (wages and salary)

Submitting a forged document to the University (attendance chart, etc.) and causing the University to pay false remuneration (wages or salary) even though the work was not actually carried out.

(Example) Obtaining remuneration by falsely claiming that the database entry work was conducted by a student employed as a part timer by the researcher even though said work was actually done by the researcher him/herself

- 2) False or inflated travel expenses and duplicate billing

Submitting a forged document to the University (business trip report, etc.) and make the University pay false travel expenditure even though the trip did not actually occur. Moreover, requesting travel expenses that are unnecessary (inflated expenses) or that are provided by other institutions (duplicate billing) also constitutes an impropriety.

(Example) Wrongfully requesting travel expenses by submitting a forged report for a business trip that was actually cancelled

- 3) False ordering, adjusted paperwork and holding funds

Submitting a forged document to the University (invoice, etc.) and make the University pay false costs for goods that were not actually delivered. Moreover, fabricating items, etc. on invoices, etc., even if the funds are not used for false ordering, or having a business manage the funds created through false ordering also constitutes an impropriety.

(Example) Colluding with a company in making the University pay an invoice for goods that were not actually delivered

- 4) Use outside the scope of its purpose

Using the funds on something else not directly linked to the research project is an impropriety.

Even if working, traveling, or delivering goods, if it is not directly related to the funded research (outside the scope of its purpose), it constitutes an impropriety.

E.g. Not using equipment purchased with the project expenses for eligible projects and using it for different projects.

* Prohibition on reflow of funds

Reflow of funds which are for laboratories to take all or part of expenses paid to students (salaries, remuneration, travel expenses) and using them as pooled funds is an improper action and prohibited at the University regardless of the purpose of the pooled funds (whether for personal use or not).

Even if the expenses (salaries, remuneration, travel expenses) were paid properly, pooling funds by reflow of funds itself is an inappropriate action.

E.g: A part of travel expenses paid to a supporter of the research was collected as pooled funds by the laboratory and used for another travel expense.

*Proper accounting for donations and research grants (prohibition of accounting by individuals)

Research funds are approved and awarded to researchers based on individual submissions of ideas, but the University is still required to manage these fees appropriately as the responsible “ research institution, ” since most research funds are derived from national taxes and such funds must be used for executing the researchers' duties.

Procedures for the donation of funds to the University must be carried out for any money obtained through competitive research funding or subsidies directly granted to individual researchers by foundations, etc., if such funds are to be used for undertaking education or research activities as part of your duties or if you use University facilities or equipment in the course of using such funds, since the University is required to manage any such funds.

Please be aware that accounting by individuals is inappropriate behavior that could have a serious impact on university management, as it is marked down harshly in the annual evaluation of national universities.

Punishment on the improper use of research funds

The funding organization may punish not only the individual who used the funds improperly, but also the university itself.

<Penalties for individuals >

- • Disciplinary measures, including disciplinary dismissal, warning of dismissal, and suspension, are imposed in accordance with the University Regulations.
- • Funding organizations, such as the Ministry of Education, Culture, Sports, Science and Technology, remove the eligibility of the individuals concerned to apply for a grant of competitive research funding for a certain period of time (application restriction measure).

| Individuals subject to the application restriction measure for improper use or receipt of research funds | Period of restriction |
|---|-----------------------|
| Researchers who used research funds improperly and researchers who colluded in such an act (misappropriation for gaining personal interests) | 10 years |
| Researchers who used research funds improperly and researchers who colluded in such an act (improper use for a purpose other than personal use) | 1-5 years |
| Researchers who obtained competitive research funding by deception or any other improper means and researchers who colluded in such an act | 5 years |
| Researchers who are not directly engaged in improper use of research funds but have used the funds in violation of their duty of care | Up to 2 years |

- If the conduct is found to be highly malicious, legal action, including criminal prosecution and civil suit, may be taken.
- The name and affiliation of the researcher who engaged in the improper use of research funds and details of said incident will be publicized.
- Individuals who have caused damage to the University deliberately or through gross negligence will be liable to compensate the University for said damage (obligation of restitution).

< Penalties and influence on the University >

- If there is any defect in the system, the entire university will be subject to disciplinary measures, such as the reduction of the amount of overhead costs provided and suspension of the distribution of competitive research funding.
- The investigation, etc. will take a great deal of time and expense.
- Public confidence in the University will be eroded.

Authority and responsibility of researchers in connection to the use of research funds

Any researcher who has received a budget becomes a "budget manager," who is responsible for administrative work concerning the management and implementation of the budget, and decisions on the use of the budget.

As the managers of the received funds, researchers bear a responsibility to carry out administrative work concerning financial matters and accounting for said funds with due diligence.

While it is also possible for researchers to have other faculty members or employees (additional administrative staff, etc.) place an order or contact trading partners on their behalf, they bear an obligation and responsibility to manage and supervise such other persons.

Initiatives for preventing improper use of research funds

“ Guidelines for Management and Auditing of Public Research Funds in Research Institutions (Implementation Standards) ” issued by the Ministry of Education, Culture, Sports, Science and Technology was revised in February 2021. Along with this revision, at the University, we revised the “ Basic policy for management and auditing of public research funds in Kyushu University ” and the “ Action plan for preventing improper use of research funds at Kyushu University ” as well as developing the “ Compliance education and action plan for awareness-raising activities ” to tackle the prevention of improper use of research funds.

The revised guidelines have three new items as their pillars ; enforcement of governance, awareness-raising and enforcement of systems to prevent improper use. We established a system in line with this guideline so please be mindful of it when using research funds.

Compliance education concerning the operation and management of research funds

All members engaged in the operation and management of research funds are required to take a compliance education program concerning the policy and rules for the prevention of improper use of research funds at the University. Please make sure to take the compliance training via the e-learning platform. For more details about taking the compliance training, please refer to [“ Implementation of RCR education, compliance training ”](#) in this handbook.

Contact point for reporting information relating to improprieties in the use of research funds.

Improprieties in the use of funds may be reported via the following office:

(On-campus contact point for reporting)

Audit and Compliance Office

- 744 Motooka, Nishi-ku, Fukuoka City 819-0395
- Tel:092-802-6648
- ext.:90-6648
- E-mail tuho_jimu.kyushu-u.ac.jp

Replace with @ in email addresses.

(Off-campus contact point for reporting)

Please refer to the website at the following URL.

<https://www.kyushu-u.ac.jp/ja/contact/compliance>

< Points to be aware of when making a report >

- In principle, you must give your name when making a report. As long as the report is not found to be made with malicious intent, no person reporting a violation will be treated unfavorably on account of their having made a report.
- Please provide reasonable grounds for submitting a report, along with proof of the alleged impropriety.
- Please cooperate in good faith in the investigation of the impropriety
- If the report is found to have been made with malicious intent, the name of the reporter will be publicized, in principle.
- Legal action, including criminal prosecution or a civil suit, may be taken if a report made with malicious intent is found to be especially malevolent.

Want to know more

• About improper use of research funds <https://www.kyushu-u.ac.jp/ja/research/ethics/prevention> • Research Fund Handbook (for internal access only) https://kenkyuhi-in.jimu.kyushu-u.ac.jp/handbook/handbook_en.pdf • Rules on investigation, etc. on improper use of competitive research funding <https://www.kyushu-u.ac.jp/ja/university/information/rule/rulebook/pdf/181/1/2014kitei076.pdf>

Contact

• Appropriate utilization of research funds Finance and Planning Section, Finance and Planning Division, Finance Department 092-802-2337 • Reporting information relating to improprieties in the use of research funds Audit and Compliance Office 092-802-6648 ext.:90-6648