

Handbook on Research Integrity



To support food production
and protect people's lives



Obihiro University of
Agriculture and Veterinary Medicine
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INTRODUCTION

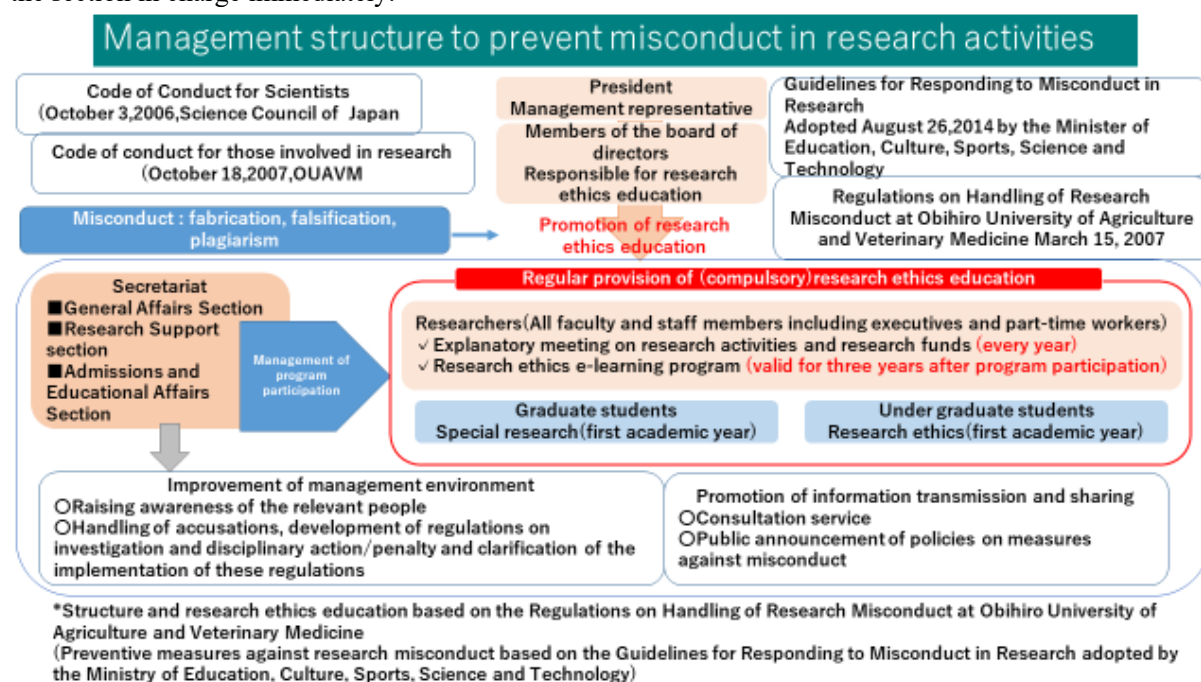
Based on the Guidelines on the Management and Audit of Public Research Funds at Research Institutions (Practice Standards) established on February 15, 2007 and drastically revised by the Ministry of Education, Culture, Sports, Science and Technology (MEXT) in February 2014, the following structure has been established at Obihiro University of Agriculture and Veterinary Medicine (OUAVM) and all effort is taken to prevent the misuse of research funds so that research funds including competitive funds will be properly managed at OUAVM and not misused.

It is necessary to create an environment at OUAVM to regulate the operation and management of research funds and simultaneously establish the means of transmitting information by specifying the management responsibility, establishing measures to handle each misuse case and setting up a reporting and consultation service. Regulations have thus been established to prevent the misuse of research funds at the university and a structure has been developed for this purpose.

It is not only necessary to handle problems related to research funds at OUAVM, but to develop the university's own code of conduct that can be shared with staff members and that reflects the on-site risks, and to create an environment to control the misuse of research funds. Accordingly, OUAVM conduct guidelines have been established to support those who are involved in research activities and efforts are made to familiarize all staff members with these guidelines.

To prevent inappropriate use of public research funds due to a lack of knowledge about legitimate accounting procedures or for other reasons, the rules for accounting procedures and appropriate use of each major fund are explained as clearly as possible to faculty members to obtain a deeper understanding of the accounting system at OUAVM.

This handbook summarizes these approaches as basic rules. For specific cases or questions, please contact the section in charge immediately.



1. Prevention of Research Misconduct

1-1. Guidelines for Conduct of People Involved in Research

At Obihiro University of Agriculture and Veterinary Medicine we have established conduct guidelines for people involved in research and are committed to familiarize all with these guidelines to improve the ethical behavior and awareness of researchers who conduct research using public funds and administrative staff whose work it is to properly execute public funds.

Conduct Guidelines for People Involved in Research

Obihiro University of Agriculture and Veterinary Medicine
Established on October 18, 2007

The basic policy for research conducted at Obihiro University of Agriculture and Veterinary Medicine (hereinafter referred to as OUAVM) is to promote world-level research in the fields of veterinary medicine, agriculture and animal husbandry and to return practical research results on securing of food safety to society.

All research activities conducted under this basic policy should contribute to the prosperity of humankind as well as global environmental protection. As a national university corporation where the expenses needed for research are mostly covered by public funds, and we at OUAVM should not disappoint public expectations and betray public trust in research.

Recently, however, research misconduct including data fabrication, misuse of public research funds and other cases that destroy public trust have been reported one after another.

At OUAVM we remain determined to maintain a strict stance against such research misconduct. Accordingly, the following basic guidelines have been established to ensure that researchers, administrative workers and other staff involved in research activities realize more than ever that they are the staff of a national university corporation that is founded on public trust and that they act autonomously against research misconduct:

1. Research must be conducted in accordance with the **“Code of Conduct for Scientists (October 3, 2006): Attached document”** established by the Science Council of Japan and research results should be intended to be returned to society.
2. When handling substances that may be harmful to environmental safety and human and animal health, special attention is required to observe the relevant laws and regulations and guidelines set by the academic society. When conducting research using humans and animals as subjects, bioethics must be respected as far as possible.
3. People involved in research should observe the relevant laws, regulations and rules on the use of research funds while fully understanding that research funds are valuable resources entrusted by the public so that research results can be returned to society. These people should also handle research funds properly.
4. When questions or problems arise while handling research funds, people involved in research should not judge by themselves, but immediately contact the consultation service to ensure that the problems are handled appropriately.
5. People involved in reception, execution and management of research funds should carry out their duties while continuously focusing on the prevention of misconduct as well as the effective advancement of research under the relevant rules. People involved in research should also respond systematically as far as possible and make efforts to improve and enhance their work to prevent misconduct.
6. Those who have found misconduct or inappropriate behavior or predict the possibility of such conduct should consider such conduct as a problem of the entire organization and be resolute when responding to misconduct regardless of their work responsibilities or job descriptions.
7. Those who are in charge of instructing young researchers and students should keep in mind that they have to teach the strict handling of research/survey data, proper use of research funds, prohibition of research misconduct, and other relevant topics.

(Attached document)

Code of Conduct for Scientists

Established October 3, 2006

Revised January 25, 2013

Science Council of Japan

Science is a system of knowledge based on the principles of reason and empirical proof that is assiduously built up over time, and constitutes an irreplaceable common asset of all humanity. Scientific research is an act that creates new knowledge by boldly pursuing the challenges of unknown fields.

Science and scientific research exist both with and for society. Therefore, research activities based on scientific freedom and the subjective judgments of scientists only gain social recognition once they are premised upon public trust and the mandate of the people. Here, the word “scientists” refers to researchers and specialists engaged in activities that create new knowledge, or in the use and application of scientific knowledge, in all academic fields ranging from humanities and social sciences to natural sciences, regardless of which institution they belong to.

While scientists engaged in such intellectual activities enjoy the prerogative to pursue truth under academic freedom based on their own expert judgments, independent of the interests of specific authorities or organizations, as experts they also bear a grave responsibility to respond to the mandate given to them by society at large. Especially in the modern world, where scientific activities and their results exert a vast and profound influence on all humanity, society demands that scientists always make ethical judgments and engage in ethical actions. There are also societal demands on the role that should be played by science in the development process of policy and public opinion.

The Great East Japan Earthquake and the accident at Tokyo Electric Power Company’s Fukushima Dai-ichi Nuclear Power Plant that took place on March 11, 2011 brought about the need for scientists to reexamine whether they had truly responded to the trust and mandate given to them by society, and also the issues requiring scientists to make all-out efforts toward the reconstruction of devastated regions and the revitalization of Japan. Furthermore, in order for science to contribute to realizing a more affluent human society through its own sound growth and development, scientists must establish ethical norms to strictly control their own conduct, while fulfilling their obligation of accountability to society and consciously taking part in building and maintaining sound relationships between science and society, as well as with policy and decision makers. Ethics for scientists also constitute a basic framework whereby society can demonstrate its understanding of science and seek dialogue with science.

Based on the fundamental recognition described above, the Science Council of Japan herewith indicates a Code of Conduct consisting of ethical principles that should originate in the autonomy of scientists and constitute the minimum requirements common to all academic fields. Adherence to such ethical principles is essential, both to ensure the quality of scientific knowledge and for individual scientists and the scientific community to gain the trust and respect of society at large.

I. Responsibilities of Scientists

(Basic Responsibilities of Scientists)

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

(Attitude of Scientists)

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

(Scientists in Society)

3. Scientists shall recognize that scientific autonomy is upheld by public trust and the mandate of the people, understand the relationships between science, technology, society, and the natural environment from a wide-ranging perspective, and act in an appropriate manner.

(Research that Answers to Social Wishes)

4. Scientists shall recognize that they are responsible for answering to the wishes of society to investigate truths and to achieve various objectives. When using research funds that are to be provided for establishing the research environment and for conducting research, scientists shall always recognize that such broad social expectations exist.

(Accountability and Disclosure)

5. Scientists shall strive to disclose and actively explain the roles and significance of their own research, evaluate the possible effects of their research on people, society and the environment as well as the changes that their research might engender, neutrally and objectively disclose the results of this evaluation, and build a constructive dialogue with society.

(Dual Use of Scientific Research Outcomes)

6. Scientists shall recognize that there exist possibilities that their research results, contrary to their own intentions, may be used for destructive actions, and shall select appropriate means and methods as allowed by society in conducting research and publicizing the results.

II. Research Integrity

(Research Activities)

7. Scientists shall act with integrity according to the spirit of this Code of Conduct in drafting, planning, applying for, implementing, and reporting their own research. By reporting their research results through such means as papers,

scientists shall take responsibility as well as obtaining recognition for their achievements in accordance with the role that they played. Scientists shall ensure that research and survey data are recorded, stored and rigorously handled, and not only refrain from any misconduct such as fabrication, falsification or plagiarism themselves, but also refrain from aiding or abetting such misconduct.

(Establishing Sound Research Environments and Thorough Educational Enlightenment)

8. Scientists shall recognize that establishing and maintaining fair research environments where responsible research can be conducted is one of their important duties, and shall work continuously to improve the quality of research environments in the scientific community and their own institutions, and toward educational enlightenment preventing misconduct. Moreover, they shall also seek the understanding and cooperation of the public in achieving these goals.

(Consideration for Research Subjects)

9. Scientists shall respect the dignity and rights of individuals who cooperate with their research, and shall safeguard and give proper consideration to their welfare. They shall also treat animals and other research subjects with all due care and respect.

(Relations with Others)

10. Scientists shall constructively criticize the results of other scientists' research, humbly listen to the criticism of others, and exchange opinions with an attitude of sincerity. Moreover, they shall properly give credit to other scientists' intellectual findings and achievements, as well as respecting the honor and intellectual property rights of others. They shall also participate actively in mutual assessment among scientists in the scientific community, particularly in their field of expertise.

III Science in Society

(Dialogue with Society)

11. Scientists shall participate actively in dialogue and exchanges with citizens, for better mutual understanding between society and the scientific community. To resolve various issues and realize welfare in society, they shall also work to provide effective scientific advice for policy making to persons involved in the planning and determination of policies. On such occasions, scientists shall aim to give advice based on consensus among scientists, and, when differences of opinion exist, shall offer explanations that are easy to understand.

(Scientific Advice)

12. Scientists shall conduct research activities with the objective of contributing to public welfare, and offer fair advice based on objective and scientific evidence. At that time, they shall be aware of the gravity of the impact, and of their responsibility for the impact that their statements may make on public opinion building and policy making, and shall not abuse their authority. Scientists shall also make maximum efforts to ensure quality in their scientific advice, and at the same time clearly explain the uncertainty associated with scientific knowledge as well as the diversity of opinions.

(Scientific Advice to Policy Planners and Decision Makers)

13. When scientists offer scientific advice to persons who plan or decide on policy, they shall recognize that while scientific knowledge is something to be duly respected in the process of creating policy, it is not the only basis on which policy decisions are made. In the event that a policy decision is made that diverges from the advice of the scientific community, scientists shall request, as necessary, accountability to society from the policy planner and/or decision maker.

IV. Legal Compliance

(Compliance with Laws and Regulations)

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

(Rejection of Discrimination)

15. In their research, education, and academic activities, scientists shall respond to others fairly on a scientific basis, respect individual freedom and character, and not discriminate against individuals based on race, gender, status, ideology and beliefs, or religion.

(Avoiding Conflicts of Interest)

16. In their research, reviews, evaluations, judgments, scientific advice and other scientific activities, scientists shall pay sufficient heed to the presence of conflicts of interest between individuals and organizations, or between different organizations, and shall properly address problems paying all due attention to the public interest.

1-2. Research Misconduct

Research misconduct is conduct that goes against researchers' ethics, distorts the essence or original intention of research activities, and interferes with normal scientific communication in the scientific community. In addition to the **fabrication** or **falsification** of obtained data or results, and **plagiarism** of other researchers' research results, **duplicate submission** of the same research results and **inappropriate authorship** (failure to attribute authorship of a paper to the qualified authors) are also typical examples of misconduct in research activities.

However, research results properly obtained through honest scientific procedures, even if they were later proven wrong, do not correspond to research misconduct.

In "MEXT's Guidelines for Responding to Misconduct in Research" and "Regulations for Handling Misconduct in Research at Obihiro University of Agriculture and Veterinary Medicine," the following three types of wrongful conduct are termed research misconduct. Please pay special attention when writing research papers based on joint research results.

Specific research misconduct stipulated by MEXT

- ① Intentional **Fabrication** in the application, implementation, report or review of research (making up data, research results, etc.)
- ② **Falsification** (manipulating research materials, equipment or processes to change data or results obtained from research activities)
- ③ **Plagiarism** (appropriating the ideas, analytical methods, data, research results, research papers or words of other researchers without obtaining the permission of the researchers or giving them appropriate credit)

- Duplicate submission of a paper
Submitting essentially the same research paper that has already been published in or submitted to other journal(s)
- Inappropriate authorship
Failing to attribute authorship of a paper to the qualified authors

1-3. Preventive Measures against Research Misconduct

As a preventive measure against research misconduct, researchers are required to complete a mandatory APRIN (the Association for the Promotion of Research Integrity) e-learning program (eAPRIN).

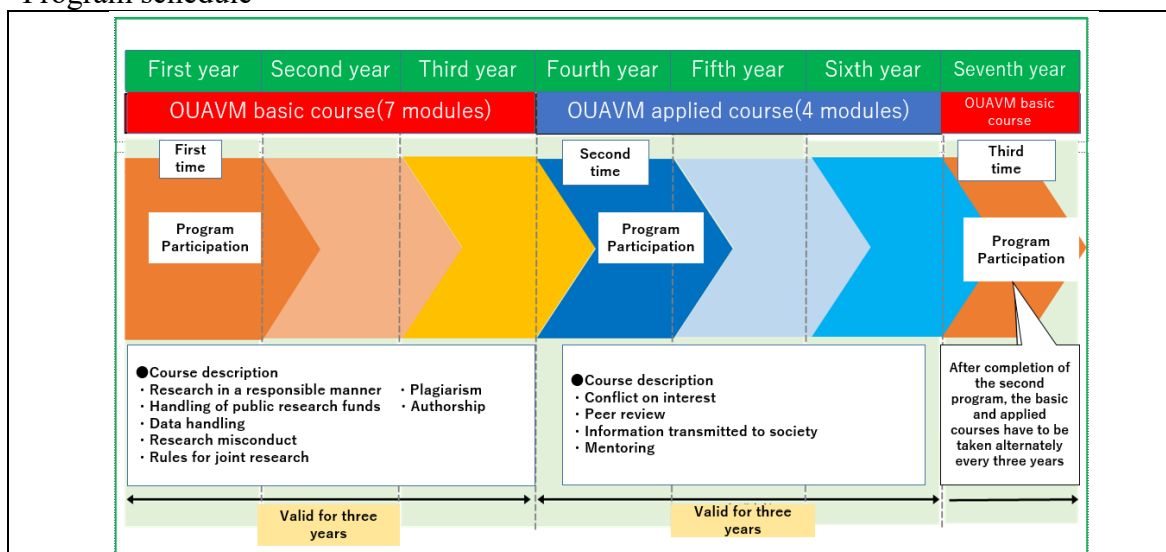
For those who have completed the e-learning program under an ID issued by the university, program completion status is valid for three years after completion of each (until the end of the academic year three years after the academic year in which the program was followed).

Researchers who have not completed the program are not allowed to apply for competitive funds.

Program targets

② Faculty	② Researchers, etc.	③ Technical staff
All faculty members (excluding part-time instructors)	All researchers, etc.	Those who are judged by the head of their section (department) that they need to complete the program (excluding facility technical staff). Part-time instructors who are judged by their instructor (supervisor) that they need to complete the program.
④ Special researchers at the Japan Society for the Promotion of Science	⑤ Others	
All researchers	Emeritus professors and other staff who are not employed by OUAVM, but who want to apply for competitive funds for research	

Program schedule



The Ethics Committee for Research Involving Human Subjects and Specimens provides education and training using APRIN e-learning targeting those who will conduct research involving human subjects and specimens. Before conducting experiments, researchers are required to complete the following course modules designated by the committee. Notification of ethics assessment results that will be needed to perform experiments will not be issued if researchers fail to complete all the modules.

(Relevant laws and regulations: Ethics Guidelines for Medical Research with Human Subjects (FY 2015 – Ministry of Education, Culture, Sports, Science and Technology/Ministry of Health, Labour and Welfare))

○ Course description

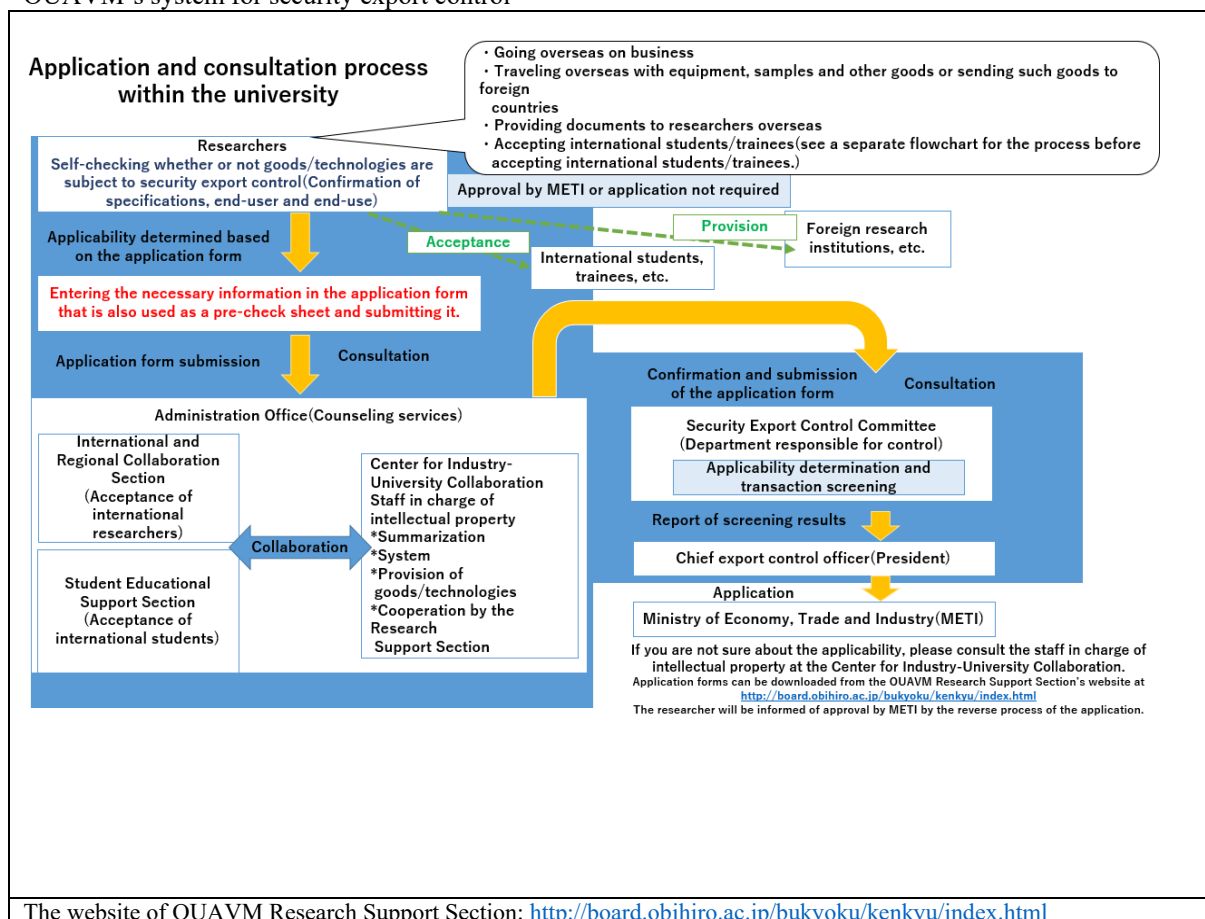
Human ethics course (consisting of 5 modules)

- The History and Principles of Bioethics, and the Development of its Rules
- Review by an Independent Ethics Committee
- Handling Personal Information in Research
- Informed Consent in Research
- Research Subjects who Merit Special Considerations

1-4. Security Export Control

Advanced goods or technologies of developed countries that are transferred to countries that develop weapons of mass destruction or conventional weapons will cause a threat to the world and may destabilize the situation. To prevent such problems in advance, an international framework set up mainly by developed countries promotes export control. In Japan, export control is promoted based on the Foreign Exchange and Foreign Trade Act. The university specifies organizational responsibility and rules in the Security Export Control Regulations.

OUAVM's system for security export control



Activities that require caution

- Taking (sending) devices, specimens or other items overseas
- Providing documents (specimens) to researchers overseas
- Accepting international students/trainees

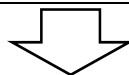
In the above-mentioned cases, please precheck the items on "Application Form for Security Export Control Applicability Determination and Transaction Screening," fill out the form and submit it to the administration office. When filling out the form, please pay special attention to (1) Specifications, (2) End-user, and (3) End-Use of goods/technologies. If you have any questions about how to fill out the form, please contact the Research Support Section or the staff in charge of intellectual property at the Center for Industry-University Collaboration.

○ Pre-check items

① Confirmation of specifications of goods/technologies – List control and Catch-all control

Check whether or not goods/technologies concerned are subject to restrictions of the Foreign Exchange and Foreign Trade Control Law based on the specifications and other conditions specified in the laws and regulations.

Trade Control Law based on the specifications and other conditions specified in the laws and regulations.				
	List Control	Catch-all Control		
		Weapons of mass destruction	Conventional weapons	
Restricted items	<u>Items listed in government or ministerial orders</u> Weapons, sensitive multi-purpose items (nuclear/biological/chemical weapons, missile-related items, advanced materials, machine tools, etc.)	<u>All items excluding those included in List Control</u> (Excluding food, timber, etc.)		
Subject area	All areas	All areas excluding countries listed in Group A (preferred trade partner list countries) under “②Confirmation of End-Users” below	Countries under United Nations Security Council (UNSC) arms embargo (Countries in (B) under “② Confirmation of End-Users” below)	All countries other than those listed in Groups A and B (Countries in (C) under “② Confirmation of End-Users” below)
Cases that require permission	—	In case goods are suspected of being used for the development of weapons of mass destruction, etc.: 1. Notification by the Minister of Economy, Trade and Industry 2. Judgment by exporter ① Judgment of importing country ② Importer/customer’s involvement in nuclear development, etc.	In case goods are suspected of being used for the development of conventional weapons, etc.: 1. Notification by the Minister of Economy, Trade and Industry 2. Judgment by exporter ① End-use by importer	In case goods are suspected of being used for the development of conventional weapons, etc.: 1. Notification by the Minister of Economy, Trade and Industry

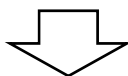


② Confirmation of end-users

Check whether or not there is a possibility that the end user of exported goods/technologies is involved in the development of weapons of mass destruction, etc. (Careful judgment is required for export to organizations or institutions listed on the Foreign User List.)

(A) Group A (preferred trade partner list countries): Regions listed in the Export Trade Control Order Appendix Table 3 Argentina, Australia, Austria, Belgium, Bulgaria, Canada, the Czech Republic, Denmark, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Luxemburg, the Netherlands, New Zealand, Norway, Poland, Portugal, Spain, Sweden, Switzerland, the U.K., the U.S.A.
(B) Countries under the UNSC arms embargo: Regions listed in the Export Trade Control Order Appendix Table 3-2 Afghanistan, Central Africa, Democratic Republic of the Congo, Iraq, Lebanon, Libya, North Korea, Somalia, Sudan, South Sudan
(C) Countries not listed in (A) or (B) above Iran, Syria, China, Russia, Ukraine, Turkey, Pakistan, Myanmar, etc.

(As of September 1, 2020)



③ Confirmation of end-use

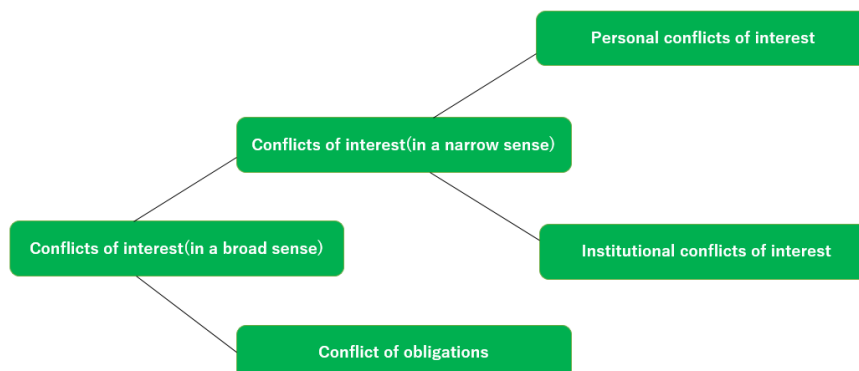
Check whether or not the use of goods/technologies is involved in the development of weapons of mass destruction, etc. or conventional weapons, etc.

Consultation with the “Goods and Technology Matrix” available on METI’s website will make the confirmation process easier .

METI’s website: https://www.meti.go.jp/policy/anpo/matrix_intro.html

1-5. Conflicts of Interest

Conflict of interest is a situation in which a faculty/other staff member or the university itself receives benefit from a company or other organization that may potentially interfere with their professional obligations to the university. According to this definition, if the benefit that the faculty/staff member has received from the company involves obligations to the company, a conflict of obligations arises. Accordingly, a conflict of obligations mainly occurs when faculty/staff members are concurrently involved in research and other activities. Conflict of interest in a broad sense includes both narrowly defined conflict of interest and conflict of obligations.



Management of personal conflicts of interest

The basic concept of a system to manage personal conflicts of interest is firstly to secure transparency of personal interests, secondly to develop a system of preventive measures against all possible problems and thirdly to establish simple and clear rules to be applied.

In this way, regular submission of conflicts of interest self-reports is required at OUAVM.

● Handling of the conflicts of interest self-report form

- Obligation to report financial information using a conflicts of interest self-report form
Specific financial benefits received from corporations or other organizations in the previous fiscal year (from April 1 of the previous year to March 31 of the present year) or scheduled to be received in this fiscal year must be reported to the president using a regular conflicts of interest self-report form. Not only financial benefits to faculty members, but also any specific financial benefits received by their spouses or first-degree relatives living with them must be reported.
Specific financial benefits include the following:

a. When the financial benefit received from a corporation, etc. corresponds to any of the following:

- ① Holding unlisted stocks: One or more stocks (including stocks that went public within one year)
- ② Holding publicly traded stocks (holding of 5% or more of the issued stocks)
- ③ Holding stock acquisition right (unexercised)
- ④ Having received a loan or guarantee (excluding those provided by banks or other financial institutions)
- ⑤ Having earned one million yen or more annually by performing a side job at a corporation/institution (excluding medical service fees) (The total earnings and rewards reported as one's income.)
- ⑥ Receiving royalty income of one million yen or more annually from intellectual property rights
- ⑦ Offering to use equipment or services free of charge or at a reduced cost.
The aforementioned "side job" in ⑤ does not include side jobs performed with the national government, local governments, independent administrative agencies, schools, hospitals or other public-interest corporations.)

b. When any of the following relationships with a corporation, etc. mentioned in a. on the left apply.

- ① When the amount of money received for conducting joint research, funded research, consortium, technical training, requested tests, or analysis exceeds 2 million yen. The amount of money received through industry-academy collaboration for funded research projects publicly invited by the national government, local governments, independent administrative corporations or other organizations is not included. However, it applies in case a private company is involved in such a project as a subcontractor.
- ② When the amount of money received as research grants or scholarship donations exceeds 2 million yen.
- ③ Receiving visiting researchers/post doctorate fellows
- ④ Taking a side job with a university venture or as a director of a corporation, etc.
- ⑤ Providing academic guidance
- ⑥ Direct involvement in selecting purchases amounting to 5 million yen or more a year.
- ⑦ Technology transfer (transfer of patent rights, etc.)

● Review by the Conflict-of-Interest Review Committee

The person responsible for measures against conflict of interest (Director of the Office for Social Cooperation and Use of Intellectual Property) organizes and coordinates financial information provided by faculty and other staff members on the working level.
As an institution that reviews conflict of interest, a Conflict-of-Interest Review Committee is established under a director (in charge of research) serving as the chairperson. The Committee reviews financial information provided by faculty and other staff members based on the investigation results.

Allowable

Unallowable

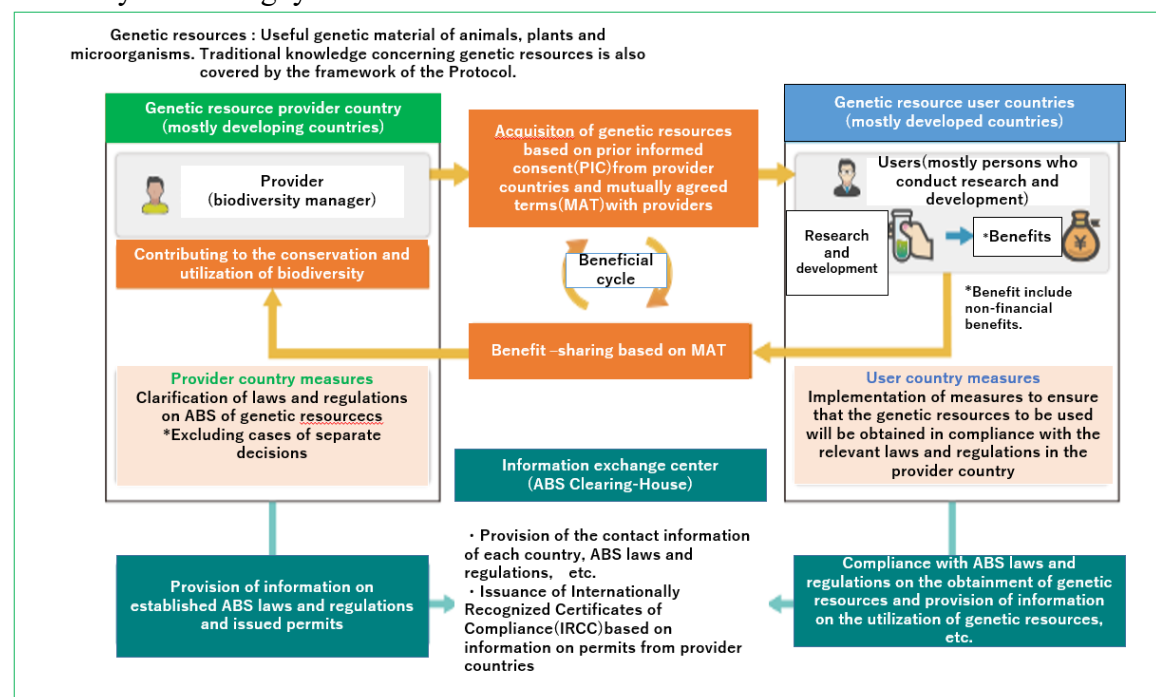
It is recommended to take corrective actions such as giving up financial benefits (transfer of unlisted stocks, resignation as a board member at the side job company, etc.), or by withdrawing from participating in the concerned research project, etc.

1-6. Nagoya Protocol

Access to genetic resources (Access) and the fair and equitable sharing of benefits (Benefit-Sharing) arising from their utilization is one of the significant challenges that confront biodiversity. Access and Benefit-Sharing is abbreviated as ABS. “The fair and equitable sharing of benefits arising from the utilization of genetic resources” corresponds to the third goal of the Convention on Biological Diversity, and the convention includes basic rules on ABS to achieve this goal.

As an international instrument expounding the procedures to ensure the consistent implementation of ABS, the Nagoya Protocol was adopted at the 10th Meeting of the Conference of the Parties (COP10) to the Convention on Biological Diversity, which was held in Nagoya City, Aichi Prefecture in October 2010. In Japan, the protocol came into effect on August 20, 2017.

Summary of the Nagoya Protocol



(Source: Ministry of the Environment's website: <http://abs.env.go.jp/nagoya-protocol.html>)

Points to note

Transfer (access/provision) of biological genetic resources of foreign origin requires the following cautions:

- Biological genetic resources of foreign origin must be transferred through joint research institutes. Please ask joint researchers to check the laws and regulations in the provider country and follow the procedures in compliance with these laws and regulations.
- Please check the relevant domestic laws and regulations yourself before importing genetic resources. If you are uncertain about the relevant domestic laws and regulations, please make sure to conclude at least an MTA (material transfer agreement). The agreement should be signed by the representatives of both institutions (for OUAVM, the president), and this process should be handled by the Research Support Section so that the conclusion of the agreement will be recorded in the OUAVM records.

2. Prevention of Misuse of Research Funds

2-1. Appropriate use of research funds

Public funds for research must be used appropriately in accordance with OUAVM's accounting rules, the Subsidy Budget Rationalization Act, the commissioned research contract provisions and other applicable rules.

In the event of the detection of misuse, the researcher in question shall be **subject to disciplinary penalties and will have to return the research funds, be suspended from applying for funded research, or other actions shall be taken** against the researcher. In addition, **funding of indirect expenses may be reduced or other actions may also be taken against the research institution concerned.**

Accordingly, **misuse of research funds will have a significant impact on the researchers and research institutions.** For this reason, it is necessary to **understand the rules for using public funds for research** and then to use the research funds appropriately.

2-2. Misuse of Research Funds

• Measures against researchers involved in misuse

Public funds for research are funded with precious tax money collected from the people. It is therefore necessary to administer research funds appropriately based on **the rules set for the use of research funds by granting agencies and research institutions.**

Please be careful with the use of research funds because **misunderstanding** of the relevant rules is likely to lead to **research misconduct without realizing it.**

Actions taken against researchers involved in misconduct include the following:

- **Penalties to personnel:** Disciplinary penalties will be imposed in accordance with OUAVM's employment regulations.
 - *Disciplinary penalties include punitive discharge/dismissal, suspension, pay-cut, reprimand.
- **Return of research funds:** Research funds with additional costs (interest) must be returned.
 - *Additional costs in proportion to the period from the time of misuse to return will be charged.
- **Criminal punishment:** Dishonest cases of misuse are often charged with fraud.
- **Suspension of eligibility to apply for research funds** [Arrangement among relevant agencies and ministries]: See the following page:

*The period of suspended application will be determined in accordance with the seriousness of the misuse.

• Suspension of eligibility to apply for competitive research funds

The "Guidelines on the Proper Implementation of Competitive Funds" (September 9, 2005) stipulates that those who are involved in misuse of a competitive fund will be subject to suspension of eligibility to apply for the competitive fund concerned or other funds of other agencies or ministries.

- However, misuse of competitive funds, even with bad intent, is still found.
- Suspension of eligibility to apply for competitive funds is rigidly imposed on those involved in misuse of research funds, regardless of the level of seriousness of the misuse.

The guidelines have accordingly been revised (October 17, 2012) so that malicious misuse cases will be handled strictly, and research fund application eligibility may be restricted in response to the seriousness of the misuse.

① Tougher restrictions on application eligibility to be imposed on those who have used research funds for private purposes	
(Before revision) 5 years	(After revision) 10 years
② Tougher restrictions and more appropriate restrictions regarding eligibility to apply for competitive research funds to be imposed on those who have engaged in misuse other than the misappropriation for private purposes	
(Before revision) 2 – 4 years Penalties are determined uniformly based simply on the purpose of misuse.	(After revision) 1 – 5 years* Penalties are determined based on the details of misuse for each case individually.
*When it is judged that the misuse concerned has a low impact on society, there is no malicious intent, and the amount of money misused is small, application eligibility will not be suspended, but a letter of censure will be sent.	
③ Application eligibility suspensions newly imposed on a violation of the duty of care of a good manager*	
Up to 2 years	*“Violation of the duty of care of a good manager” refers to failure to take responsibility as an administrative manager of research funds, even if the manager himself/herself is not involved in misuse.

Those subject to suspended eligibility for application	The seriousness of misuse and the period of suspended eligibility for application	
Researchers involved in misuse and those colluding with these researchers	Other than misuse for private purposes	For misuse for private purposes: 10 years
		① Misuse cases with a major impact on society and that are highly malicious in nature: 5 years
		② Misuse cases other than ① and ③: 2 – 4 years
Researchers involved in unauthorized receipt of research funds and those colluding with these researchers	③ Misuse cases with minor impact on society and that are slightly malicious in nature: 1 year	
Researchers violating the duty of care of a good manager	5 years	
	Half the period of suspension of application eligibility imposed on those who are involved in misuse (At least 1 year and up to 2 years. Round off months to the nearest year.)	

Examples of misuse

The following misconduct cases concerning the preparation of false documents that are not based on facts and submitting them as honest documents to the university to have the university pay research expenses are considered as misuse of research funds, even though the money received is not used for private purposes.

<p>① Fictitious business trips or overcharging of business trip expenses</p> <ul style="list-style-type: none"> A researcher billed the university for business trip expenses even though these expenses had already been paid by an external source, and as a result the researcher was paid twice for the same trip. Even though a researcher purchased a discount flight ticket, the researcher asked a travel agent to prepare an estimate and bill for a standard flight ticket and overbilled the university. A researcher submitted a business trip report even though the business trip had been cancelled, and fraudulently received the business expenses. Even though a researcher purchased a package including airfare and accommodation, the researcher charged the university for the standard airfare.
<p>② Fictitious remuneration (salaries)</p> <ul style="list-style-type: none"> With respect to remuneration for research assistants, longer work hours than the actual hours were entered in a report to bill the university, and cause the university to pay too much. Fictitious salaries that were inconsistent with the actual situation were paid to laboratory students and they had to return the payment to the laboratory to cover the costs necessary for maintaining and operating the laboratory.

<p>③ Deposit with vendor</p> <ul style="list-style-type: none"> A researcher instructed a vendor to prepare a fictitious transaction slip and deceived the university into paying for the transaction. The researcher then directed the vendor to manage the money gained as a deposit.
<p>④ Alteration of documents</p> <ul style="list-style-type: none"> A researcher directed a vendor to prepare false bills for supplies, etc. that can be purchased using the applicable budget but did not correspond to the actual transaction to have the university pay bills covering the costs required to purchase items or repair facilities that were not included based on the rules of the use research funds.
<p>⑤ Cut-off error (end-of-term)</p> <ul style="list-style-type: none"> Sales or expenses that should be on the present term's statement were recorded on a previous or following term.

<p>Problematic attitudes of researchers:</p> <ul style="list-style-type: none"> It is not a problem because the deposit obtained through misuse was not used for private purposes but for educational/research purposes. It does not matter because successful research results were obtained. It is the national accounting system that is to blame, and it is inevitable to misuse research funds to continue the research.
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Misuse cases by research institutions (Excerpts from the MEXT website)				
FY 2020				
Research institute	Year of misconduct	Type of misconduct	Amount of research funds misused	Number of researchers involved in misconduct
Japan Fisheries Research and Education Agency	FY 2017 – 2018	Fictitious employment, fraudulent billing	266,662 yen	1
Konan University	FY 2015 – 2018	Duplicate receipt of money for the same expenses (duplicate receipts)	1,034,752 yen	1
FY 2019				
Research institution	Year of misconduct	Type of misconduct	Amount of research funds misused	Number of researchers involved in misconduct
Oita University	FY 2013 – 2018	Research funds obtained through fraudulent billing and used for other than the intended purposes; deliberate duplicate billing of travel expenses; fictitious business trip	1,021,670 yen	1
Hiroshima University, Tokyo University, National Institutes for the Humanities	FY 2011 – 2018	Duplicate receipt of travel expenses; fictitious billing of travel expenses	9,996,934 yen	1
Research Organization of Information and Systems	FY 2013 – 2018	Overcharging of travel expenses, fictitious business trip; overcharging of expenses to attend academic conferences; fictitious billing of communication expenses	1,324,120 yen	1
Kyoto University	FY 2016 – 2018	Fictitious billing (fictitious business trip, fictitious salaries); Misappropriation; Use of grant for other purposes	788,820 yen	1
(Source: MEXT website https://www.mext.go.jp/a_menu/kansa/houkoku/1364929.htm)				

2-3. Penalties

In addition to individuals who engaged in misuse of research funds, their research institutions (universities) are subject to penalties imposed by the funding organization.

(1) Penalties against individuals

① Internal penalties

- Disciplinary penalties including dismissal and other penalties such as warnings will be imposed in accordance with OUAVM's employment regulations.

② Penalties by the funding organization

- For competitive funds, penalties such as suspension of application eligibility, return of funds with interest will be imposed for each project.

Interest

- Grants subject to the Act on Regulation of Execution of Budget Pertaining to Subsidies, etc.: 10.95%
- Grants other than the above: 5%

Refund

- The funding organization will demand that the individual researcher concerned return the money received.

- Cases of misuse of competitive funds, etc. will be subject to suspension of eligibility for application for competitive funds including those offered by other agencies and departments for a certain period of time (2 – 10 years).

③ Legal penalties

- OUAVM or the fund organization may file a civil or criminal charge against a researcher engaged in misuse of research funds (for private use).

(2) Penalties against research institutions (universities)

In case it is found that research funds were misused in an organized manner because a properly functioning structure to manage research funds was lacking, penalties including return of the research funds, suspension of grants to the entire (or part of the) university, suspension of application eligibility, and reduction of the funds for indirect expenses will be imposed.

2-4. Types of Research Funds

Research funds are broadly divided into external funds including competitive funds that are distributed by the national government, independent administrative agencies, etc. and the university's own funds including management expense grants. There are rules to follow to use each type of research fund.

Type of research fund		Operational rules applied
External funds	a	Research funds (competitive funds, etc.) allocated by the national government, independent administrative agencies, etc. • MEXT grants-in-aid for scientific research • MHLW grants-in-aid for scientific research, etc.
	b	Research funds from incorporated foundations, private corporations, etc. • Commissioned research expenses • Joint research expenses, etc.
		• Donations (including grants-in-aid for research) • Purpose of donation • Rules to be applied by each grant-providing organization • OUAVM's accounting regulations, etc.
University's own funds	c	Management expense grants, etc. • Budget for basic teaching activities, class operation, etc. to be allocated to faculty members • OUAVM's accounting regulations, etc.

2-5. Types of Competitive Research Funds

Competitive funds, etc. publicly offered by ministries and agencies are all listed on the Cabinet Office's website. Please check in advance whether or not the research funding you are to apply is a competitive research fund, etc. and check with the application eligibilities, schedule and other information.

• Competitive funds, etc. publicly offered by ministries and agencies for FY 2020

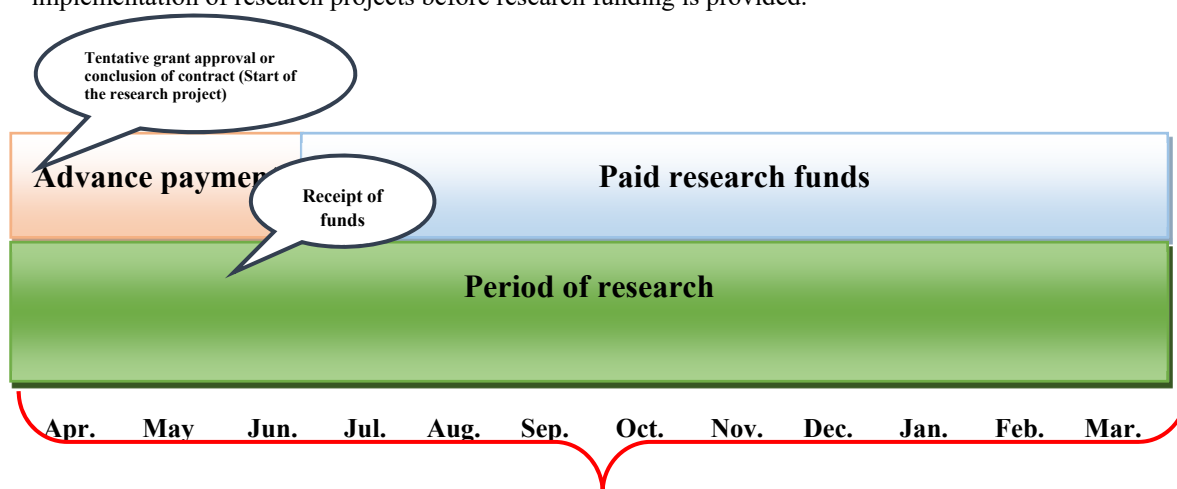
Ministries/ agencies	Provider institute	Project
Cabinet Office	Food Safety Commission of Japan Secretariat	Research on Technology to Evaluate the effects of food on health
Ministry of Internal Affairs and Communications	—	Strategic Information and Communications R&D Promotion Program, etc.
	Fire and Disaster Management Agency	Promotion Program for Scientific Fire and Disaster Prevention Technologies
Ministry of Education, Culture, Sports, Science and Technology (MEXT)	MEXT/Japan Agency for Medical Research and Development (AMED)	National Problem Resolution Research and Development Promotion Program
	Japan Society for the Promotion of Science (JSPS)	Grants-in-Aid for Scientific Research (KAKENHI) (KAKENHI Series of Single-year Grants, KAKENHI Multi-year Fund)
	Japan Science and Technology Agency (JST)	Future Society Creation Project Fusion Oriented Research for disruptive Science and Technology
	JST/AMED	Research Results Development Program Research Results Development Program Strategic International Collaborative Research Program
Ministry of Health, Labour and Welfare	—	Health and Labour Science Research Grants
	AMED	Grants for Promotion of Medical Research and Development, etc.
Ministry of Agriculture, Forestry and Fisheries	Bio-oriented Technology Research Advancement Institution	Innovation Research Promotion Project
Ministry of Economy, Trade and Industry	—	Strategic Basic Technology Enhancement and Collaboration Support Project
Ministry of Land, Infrastructure, Transport and Tourism	—	Construction Technology R&D Promotion Programme, etc.
Ministry of the Environment	Ministry of the Environment/Environmental Restoration and Conservation Agency (ERCA)	Environmental Research and Technology Development Fund
	Nuclear Regulation Authority	Project Cost for the Strategic Promotion of Radiation Safety Regulation Studies
Ministry of Defense	Acquisition, Technology & Logistics Agency	Innovative Science & Technology Initiative for Security

(Source: Cabinet Office Competitive Funding System: <http://www8.cao.go.jp/cstp/compfund>)

Points to note			
Management of competitive funding, etc.			
<p>Competitive funding should not be managed by individual researchers but by the research institutions (universities), because competitive funding must be managed properly as part of the university operations even though projects selected for research have been proposed by individual researchers based on their own ideas.</p> <p>Researchers can request the total amount of funding calculated based on the relevant research plan to be granted once the funding has been approved. Since such funding is based only on an estimation, the funding organization will check how the funding was actually used after the end of the fiscal year for which it was allotted for the project. Any expenditure outside the scope of the project must be returned to the funding organization. Please make sure that every expenditure is in accordance with the implementation plan, and if you have any questions or uncertainties about expenditure spending, please consult the staff in charge at the Research Support Section.</p>			
Usage rules for competitive funds			
<p>The following shows some examples of the rules for using competitive funds. As these rules vary significantly depending on the program, please check the application procedure and other information carefully.</p>			
	① Combined with other funds for unrestricted use	② Stationary and other general-purpose goods	④ Personnel expenditure and remuneration
MEXT Grants-in-Aid for Scientific Research	○	△*1	○
Japan Agency for Medical Research and Development (AMED)	○	△*1	○*3
NARO Innovative Technology Development/Emergency Development Project	○	×*2	○*3
<p>*1 Applicable only when goods are needed directly for the project concerned.</p> <p>*2 Goods under this category are in principle not permitted; however, goods needed for the performance of research may be permitted if statements of good reasons are submitted.</p> <p>*3 Only applicable to persons for whom written application for outsourcing of tasks had been made.</p>			
Points to note when using research funds from incorporated foundations, private corporations, etc.			
<p>For research projects commissioned by incorporated foundations, private corporations, etc. or joint research projects with such organizations, expenses funded by grants-in-aid or commission fees provided by the national government or independent administrative agencies are included (subcontracting). Therefore, please check whether there are any applicable rules in addition to OUAVM's accounting rules and other relevant rules.</p>			
Research for military purposes			
<p>Obihiro University of Agriculture and Veterinary Medicine's Basic Policies for Research for Military Purposes (established on July 17, 2018) stipulates that researchers at OUAVM may not be involved in research for military purposes. Individual research projects that require judgment on whether they can be conducted or not will be examined at a review meeting.</p>			

2-6. Advance Payment Available Prior to Grant Issuance

OUAVM can make temporary advance payments using its own funds to ensure the smooth implementation of research projects before research funding is provided.



Purchase can be made at any time!

*To request advance payment of a Grant-in-aid for Scientific Research (KAKENHI), please consult the staff in charge of accounting at the Accounting Section.

Upon the conclusion of a contract for a commissioned or joint research project, advance payment will automatically become available.

Points to note

- Advance payments can in principle not be granted if the subsidizing entity is a private corporation. For commissioned or joint research, advance payment can be made prior to the receipt of funds.
- In case a grant for which advance payment has been made is not paid, the advance payment must be returned to OUAVM.
- For advance payment of KAKENHI, if a Research Results Report or a Research Intermediate Report has not been submitted by the deadline, advance payment will be suspended in the applicable fiscal year.

2-7. Grants-in-aid For Scientific Research (KAKENHI)

2-7-1. Two Systems

Grants-in-Aid for Scientific Research (KAKENHI) are classified into the two systems of KAKENHI Series of Single-year Grants and KAKENHI Multi-year Fund. Different rules apply to these systems.

KAKENHI Series of Single-year Grants	KAKENHI Multi-year Fund
<p>A funding decision is made for each fiscal year separately. Therefore, the research funds must be used within the concerned fiscal year. Funds can be used ahead of schedule or carried over to the following fiscal year as long as the required conditions are met.</p> <ul style="list-style-type: none"> ○ Even when a research period covers more than one fiscal year, granting of research funding will be tentatively approved but only decided separately for each applicable fiscal year. ○ When a research project is accelerated, grant usage ahead of schedule is permitted in the form of adjustment funds (additional fund allocation). ○ When it is unlikely that the research will be completed within the scheduled timeframe due to unavoidable reasons that could not be predicted at the time of the grant decision, the research funds can be carried over to the following fiscal year after completing the necessary procedures. 	<p>Research funds can be used across fiscal years in accordance with the progress of the research.</p> <ul style="list-style-type: none"> ○ Funding approval and decision on research for multiple years throughout the whole research period are made in the initial year of research, because a budget is allocated for research funds for multiple years. However, payment must be requested and granted each year. ○ Use of research funds ahead of schedule in accordance with research progress is available. ○ Research funds for the following year can be used if it falls in the subsidized program period and no advance procedures are required. ○ Purchases can be made at any time during the fiscal years included in the subsidized program period.
Applicable research categories	Applicable research categories
<ul style="list-style-type: none"> • Grant-in-Aid for Specially Promoted Research (Research projects selected in FY2016 or after) • Scientific Research on Innovative Areas (Research in proposed research areas) • Grant-in-Aid for Transformative Research Areas • Scientific Research (S) • Scientific Research (A) • Scientific Research (B) (Research projects selected in FY 2015 or after, excluding those categorized as Generative Research Fields) • Grant-in-Aid for Challenging Research (Pioneering) • Grant-in-Aid for JSPS Research Fellows • Grant-in-Aid for Publication of Scientific Research Results 	<ul style="list-style-type: none"> • Grant-in-Aid for Scientific Research (B) (Research projects categorized under Generative Research Fields selected in FY 2015 or after) • Grant-in-Aid for Scientific Research (C) • Grant-in-Aid for Challenging Research (Exploratory/Pioneering) • Grant-in-Aid for Young Scientists • Grant-in-Aid for Funds for the Promotion of Joint International Research (Fostering Joint International Research (A) (B), Home-Returning Researcher Development Research, International Activities Supporting Groups (Publicly offered as part of Grant-in-Aid for Scientific Research in Innovative Areas “Administrative Group” from FY 2018) • Grant-in-Aid for a Research Activity Start-up

Information provided in the table above is subject to change each fiscal year. Please visit the JSPS website (<https://www.jsps.go.jp/j-grantsinaid/index.html>) to check the latest information.

2-7-2. Research Period

The research period is shown below. KAKENHI can be used continuously without interruption throughout the research period from the initial year on notification of tentative approval to the end of the last fiscal year.

● Research period

Research period		
Item	Series of Single-year Grants	Multi-year Fund
Start of research (Notification of tentative grant approval)(note)	New project: April 1 (except for those in certain research categories)	
	Continued project: April 1	Continued project: Can be used across fiscal years as long as it falls within the research period.
	After notification of tentative grant decision, the necessary contracts (purchase of goods, employment of research supporters, etc.) can be concluded to actually start research activities even before receiving KAKENHI. (*1)	
Goods delivery, service provision and other authorities necessary for research	March 31 each fiscal year	Can be used across fiscal years within the research period (*2)
Others	Any unused portions of KAKENHI left at the end of the subsidized project period must be returned. (*3)	
<p>*1 Payments for goods delivered or services provided by March 31 of the current fiscal year can be disbursed. However, the purchased goods, etc. must be used for the subsidized project within the current fiscal year. Goods to be used the following fiscal year cannot be purchased using the funds for the current fiscal year. As a general rule, please proceed with the procedure to purchase goods by the end of February.</p> <p>*2 If it is anticipated that it will not be possible to finish a research project in the final fiscal year of the research period, research funds can be used for the following fiscal year by requesting extension of the research period.</p> <p>*3 Returning unused amounts of KANKENHI will in no way result in any disadvantages for a subsequent grant application screening.</p>		
(Note) For new projects of Grant-in-Aid for the Fund for the Promotion of Joint International Research (Fostering Joint International Research (A) and Home-Returning Researcher Development Research), research can be started from the day when a grant application form is submitted, instead of the day of notification of a tentative grant decision.		

2-7-3. Payments Made by Using KAKENHI

KAKENHI (direct expenses) can be used for the implementation of selected research projects. (Expenses necessary for compiling research results are also included.) However, please note that principal investigators and co-investigators are accountable for the spending of KAKENHI, and therefore they may be asked to provide explanations on auditing or at other occasions. In addition to observing the KAKENHI Spending Rules and other regulations set by research institutions with which researchers are affiliated, researchers should give due consideration to whether direct expenses paid using KAKENHI that was granted for scientific research purposes are appropriate under normal social conventions and whether the priority of the direct expenses paid is appropriate.

Spending on items for other purposes than the research described in the grant application form or items not directly related to the research is not allowed.

Items that cannot be paid using KAKENHI

- Expenses related to facilities or other buildings (excluding expenses for the simple installation of goods purchased using KAKENHI)
- Expenses to handle the aftermath of an accident/disaster that has occurred during the subsidized project period.
- Personnel expenditure and remuneration of principal investigators and co-investigators
- Other expenses that should be paid as indirect expenses

2-7-4. Misappropriation of Items of Indirect Expenses

Up to 50% (*) of the total amount of direct expenses (or three million yen if the total amount of direct expenses is three million yen or less) for which a grant decision has been made with respect to each expense item listed on the application form can be changed without any restrictions. For changes corresponding to the amount exceeding this, a procedure is required in advance. Please contact the staff in charge at the Research Support Section.

(*) Series of Single-year Grants: The total of direct expenses for the relevant fiscal year

Multi-year Fund: The total of direct expenses for the whole subsidized project period

2-7-5. Combination with Other Expenses

Money allocated for teaching basic activities and donations can be combined with KAKENHI for research purposes (excluding personnel expenditure). However, KAKENHI cannot be used in combination with other KAKENHI or external sources such as commissioned or joint research funds. Other funds cannot be transferred as budgets to be implemented as KAKENHI.

Equipment for shared use can be purchased using more than one KAKENHI grant regardless of research category provided that the following conditions are met:

Conditions for the purchase of equipment for shared use using more than one KAKENHI grant

- Subsidized project researchers (principal investigators or co-investigators) who use funds to purchase equipment for shared use must be affiliated with the same research institution. (Such purchase is not allowed if it is known at the time of the purchase that any of the researchers concerned will be transferred to another institution.)
- Prior to purchase, the proportion of expenses to be paid by researchers of each subsidized project and the ground for calculation to divide these expenses must be clarified and a document supporting the calculation must be submitted to the Research Support Section.

2-7-6. Using Funds Ahead of Schedule

Series of Single-year Grants appropriated for the following fiscal year can be used ahead of schedule by applying for the adjustment fund system. Research projects of the following categories that have received only a Series of Single-year Grants can request the use of funds ahead of schedule. However, it is not allowed to list all the research funds appropriated for the following year and beyond on a request form for using funds ahead of schedule or to reduce the research period because funds will be used ahead of the schedule.

Item	Series of Single-year Grants	Multi-year Fund
System overview	Funds to be granted the following fiscal year and beyond can be used ahead of schedule by utilizing the system of adjustment funds. However, it is not allowed to request to use all the research funds for the next fiscal year and beyond ahead of schedule or extend the research period because funds will be used ahead of schedule. (In this case, research funds to be used ahead of schedule will not be available until changes to the grant decision have been finalized.)	As multi-year funds can be used as research funds available across fiscal years, funds for the following fiscal year can be used ahead of schedule as long as it does not exceed the approved amount of funds to be granted throughout the research period. However, it is not allowed to reduce the research period just because funds are used ahead of schedule.
Applicable categories	<ul style="list-style-type: none"> • Grant-in-Aid for Specially Promoted Research/Grant-in-Aid for Scientific Research on Innovative Areas (Research in a Proposed Research Area) • Grant-in-Aid for Transformative Research Areas • Grant-in-Aid for Scientific Research (S) • Grant-in-Aid for Scientific Research (A) • Grant-in-Aid for Scientific Research (B) (Research projects selected in FY 2015 or after except for those categorized under Generative Research Fields) 	<ul style="list-style-type: none"> • Grant-in-Aid for Scientific Research (B) (Research projects selected in FY 2015 or after and categorized under Generative Research Fields) • Grant-in-Aid for Scientific Research (C) • Grant-in-Aid for Challenging Research (Pioneering/Exploratory) • Grant-in-Aid for Young Scientists • Grant-in-Aid for Young Scientists (B) (Research projects selected in FY 2017 or after) • Grant-in-Aid for a Research Activity Start-up • Grant-in-Aid for Special Purposes • Grant-in-Aid for Fund for the Promotion of Joint International Research
Schedule	(First application) Submission of request: Around August; Change to grant decision and remittance of funds: Around October (Second application) Submission of request: Around November; Change to grant decision and remittance of funds: Around January	
Necessary documents * Use the Electronic Application System of Grants-in-Aid for Scientific Research (KAKENHI)	① Application for usage of Grants-in-Aid for Scientific Research (KAKENHI Series of Single-year Grants) ahead of schedule and for change of funding ② Request for funding	① Request for the use of Grants-in-Aid for Scientific Research (KAKENHI Multi-year Fund) ahead of schedule

Information provided in the table above is subject to change each fiscal year. Please visit the JSPS website (<https://www.jsps.go.jp/i-grantsinaid/index.html>) to check the latest information.

2-7-7. Carryover

Research funds may be carried over to the following fiscal year upon approval by the Minister of Finance provided that the principal investigators have extended the subsidized project period and requested the Japan Society for the Promotion of Science (JSPS) to allow them to use the entire or part of subsidized funds in the following fiscal year in case it is judged reasonable to change the research plan due to unavoidable factors that were not expected at the time of the grant decision, it is difficult to implement the research within the current fiscal year, there is no other way to overcome the concerned difficulty than carrying over the research funds, and it is expected to complete the research by the end of the following fiscal year. **Grants that may be carried over are those covering expenses that will now be incurred in the following fiscal year due to changes to the research plan.** If any of the grant is left over after the end of the research period, or it is clear that the project could not be executed within the fiscal year because the subsidized project was not executed in good faith, funding cannot be carried over.

Eligible research categories

- Grant-in-Aid for Specially Promoted Research (Research projects selected in FY 2016 or after)/Grant-in-Aid for Scientific Research in Innovative Areas (Research in a Proposed Research Area)
- Grant-in-Aid for Scientific Research (S) & (A) / Grant-in-Aid for Challenging Research (Pioneering) (Research projects subsidized with grants)
- Grant-in-Aid for Encouragement of Scientists
- Grant-in-Aid for Publication of Scientific Research Results / Grant-in-Aid for JSPS Fellows
- Grant-in-Aid for Scientific Research (B) (excluding research projects and categorized under Generative Research Fields selected in FY 2015 or after)
- Grant-in-Aid for Young Scientists (A) (excluding research projects selected between FY2012 and FY 2014)
Note) Research funds left over (surplus) after the end of the research period due to researchers' personal reasons (overburdened schedule, insufficient coordination, transfer to another research institution, etc.), excluding illness or injuries, may not be carried over.

Reasons for carryover

① Difficulty with preliminary survey of the research	Cases in which preliminary surveying needs to be reviewed, etc. due to unforeseen circumstances
② Difficulty with deciding on the research method	Cases in which a new research method needs to be employed due to unforeseen circumstances
③ Terms and conditions of planning	Cases in which research needs to be postponed until an unforeseen problem, such as the circumstances of a party contributing to the research, equipment breakdown, etc., is solved.
④ Difficulty with obtainment of materials	Cases in which research materials cannot be obtained as planned due to unforeseen circumstances
⑤ Circumstances of countries involved in research	Cases in which the initial research plan needs to be extended or suspended due to unforeseen circumstances related to a country involved in the research
⑥ Weather conditions	Cases in which the initial research plan needs to be extended or suspended due to exceptional weather conditions such as heavy rain or heavy snow

Information provided in the table above is subject to change each fiscal year. Please visit the JSPS website (<https://www.jsps.go.jp/j-grantsinaid/index.html>) to check the latest information.

2-7-8. Points to Note for Each Expenditure Item

Please note the following points with respect to each expenditure item. If you have any questions, please ask the staff in charge at the Research Support Section.

GOODS EXPENSES

Goods directly related to the research project concerned can be purchased using KAKENHI grant, and the principal investigators and co-investigators are held accountable for their decisions made concerning the expenses for research-related goods and the use of the purchased goods. For example, KAKENHI can be used to purchase a copy machine, a shelf to store chemicals or other items as long as these are needed to perform a KAKENHI-funded research project.

① Purchase of equipment and fixtures

Items with an acquisition cost of 100,000 yen or more and a useful life of one year or longer shall be received as equipment, whereas items with an acquisition cost of 500,000 yen or more and a useful life of one year or longer shall be handled as assets. Please execute a budget for expensive equipment earlier because it takes time until such expensive equipment is delivered. For goods with a supplier price of three million yen or more, the supplier will be decided through general competitive bidding. It will take at least around one month from submitting the request for an order to the bidding. Goods are delivered after the contract has been concluded. Please make sure to consult the staff in charge of contracts at the Accounting Section before purchasing the equipment. Even fixtures not listed in the grant application can be purchased if it is clear that such items are needed.

② Transfer of equipment and fixtures

In case of transferring university goods to another institution, a certain procedure is required. Please contact the staff in charge of accounting at the Accounting Section.

③ Purchase of consumables during an overseas business trip

If you need to purchase consumables required for research on site during your overseas business trip, please select one of the following procedures: (In either case, please consult the staff in charge of contracts at the Accounting Section before purchasing.)

Receipts, the exchange rate of Japanese yen to the local currency at the time of purchase, and photos to prove the purchase are needed. Please keep, organize and submit these.

- Prepare an estimate of the necessary items, submit a request for payment based on a rough estimate to the staff in charge of contracts at the Accounting Section to receive payment in advance, and settle the expenses after returning to Japan.
- Use a corporate credit card for payments, and submit a corporate credit card usage report and documents/receipts to prove the expenses to the Accounting Section after returning to Japan. Information on expenses known to be needed in advance must be input in the Purchase Request System (exceptional orders) before going on the business trip overseas.
- Make payments for goods purchased on site on behalf of the university and claim reimbursement after returning to Japan. Information on expenses known to be needed in advance must be input in the Purchase Request System before going on the business trip overseas.

④ Purchase of stamps and postcards

In case stamps and postcards are needed to conduct a questionnaire survey, or for other reasons, order the stamps and postcards using the Purchase Request System, and also submit a list of addressees to the staff in charge of contracts at the Accounting Section (Only the necessary number of stamps and postcards can be purchased.)

Travel Expenses

In addition to principal investigators and co-investigators who operate subsidized research projects, those who are not subsidized project operators but support the subsidized projects are also eligible to be paid for travel expenses.

Costs required to prepare an estimate for an overseas business trip and the cancellation fee required in case the business trip is cancelled are also covered; however, principal investigators and research supporters, etc. are held accountable for their decisions and use of their expenses.

Students may participate in a business trip provided that they are involved in the research project concerned and the trip will not interfere with their academic studies (will not conflict with their class schedule.)

① Application for travel expenses

Similar as in case of internal budgets, researchers must apply for travel expenses using the Travel Expense System and provide the details of the trip in the miscellaneous column so that the relationship between the trip and the relevant research project can be clarified.

Especially when applying for travel expenses associated with participation in a scientific conference or other academic activities, please attach (upload) the conference (event) program along with a detailed explanation about the applicant's intent and plans as a researcher attending the conference (event) because such travel expenses are eligible provided that the scientific conference attendance is indispensable for the performance of the research project funded by KAKENHI.

② Reimbursement of travel expenses across fiscal years

See the following information on the reimbursement of travel expenses across fiscal years (only applicable to continued research projects). Travel expenses, regardless of whether these expenses are related to research funded with a series of single year grants or a multi-year fund, must be input for each fiscal year in the Travel Expense System for system operational reasons.

Items	Series of single year grants	Multi-year fund
Expenditures across fiscal years	Expenses for travels, etc. planned for the following fiscal year cannot be paid using the grant received for the current year. Travel expenses before March 31 this fiscal year must be paid with the current year's KAKENHI, and travel expenses from April 1 must be paid with the following fiscal year's KAKENHI.	Since expenses across fiscal years are permitted, there is no need to separate travel expenses by fiscal year. However, a business trip across fiscal years is impossible if there are not enough funds left for the current fiscal year to cover the trip. For this reason, expenses for such a business trip should be requested earlier than usual to secure the travel expenses and avoid lack of funds at the fiscal year end. In cases in which restrictions on combined expenditures for subsidized projects are not imposed, combine such travel expenses with other expenses.

Personnel Expenses and Remuneration

In general, personnel costs and remuneration directly needed for a research project concerned can be covered with grants.

Depending on the nature of the research project or other reasons, an administrative procedure may be required to proceed with research. In such cases, please consult the Research Support Section because staff who engage in such administrative procedure must be employed by research institutions and not individual researchers.

Personnel costs of employees engaged in a subsidized research project at the fiscal year end can be paid (settled) before submission of a research performance report. Since the deadline for the submission of a research performance report for each fiscal year is set at May 31, there is enough time for personnel costs and remuneration to be paid, even if the period required for accounting is taken into consideration.

① Employment period
Employment up to March 31 is permitted. However, personnel costs for March will be paid on April 17 (social insurance premiums will be paid at the end of April), so please check the staff in charge of personnel and labor affairs at the General Affairs Section for the exact amount of payment to keep adequate balance to cover the costs.
② Payment of remuneration
To apply for remuneration, please see OUAVM's remuneration manual and follow the university's internal rules. Please describe the reasons for expenditure in the corresponding column in the Purchase Request System so that the relationship between the expenditure and the research project can be clarified. ("to support research" is not good enough as a reason to get paid.)
③ Request for remuneration overseas
Please select one of the following procedures for the payment of remuneration needed for research on site during a business trip overseas: (In either case, consult the staff in charge of accounting at the Accounting Section in advance.) Receipts* for payments made to individuals, etc. overseas and the exchange rate between Japanese yen and the local currency are needed. Please keep, organize and submit these. <ul style="list-style-type: none">• Make an estimate of the necessary items and submit a request for payment based on the rough estimate to the staff in charge of contracts at the Accounting Section to receive payment in advance. Settle the expenses after returning to Japan.• Make payments for items purchased on site on behalf of the university and claim reimbursement after returning to Japan. Information on expenses known to be needed in advance must be input in the Purchase Request System before going on the trip overseas.

Other expenses

Expenses for outsourced services and other expenses not included in expenses for goods, travel expenses, or personnel expenditure or remuneration are categorized as other expenses.

Expenses for gifts: As expenses for gifts to researchers or other staff when visiting them are not considered as expenses directly necessary to carry out research, and such expenses are not covered by the grant. Repair of equipment for research: When laboratory equipment purchased with other grants is used for KAKENHI-funded research, costs for repairing the laboratory equipment can be covered with KAKENHI.
Installation costs that can be covered with KAKENHI: Costs for installing equipment and fixtures purchased using KAKENHI refer to the following: <ul style="list-style-type: none">① Costs required to install and fix equipment/fixtures in a building② Costs required to set up and adjust equipment/fixtures③ Costs required to reinforce the durability of the floor or install anti-seismic materials necessary for the installation of equipment/fixtures④ Costs required to install power source and gas/water piping necessary for the operation of equipment/fixtures⑤ Costs required to install drainage/exhaust pipes necessary for the operation of equipment/fixtures
Annual membership fees for academic societies: An annual membership fee of an academic society can be covered with KAKENHI if attendance at activities of the academic society is indispensable for carrying out the KAKENHI-funded research.
Reception fee included in an academic conference registration fee: In case a fee for a reception dinner (with alcoholic drinks) is included in the academic conference registration fee, the academic conference registration fee excluding the reception dinner fee can be covered with KAKENHI. However, if a reception dinner fee is incorporated in the academic conference registration fee and cannot be separated, it is considered that such reception is planned as part of the activities of the academic society, and therefore the registration fee can be covered with KAKENHI, regardless of whether alcoholic drinks are served or not at the reception. Please note that fees for participating in events considered beyond academic society activities under normal social conventions cannot be covered with KAKENHI.

2-8. Suspense Consumption Tax Received for External Funds

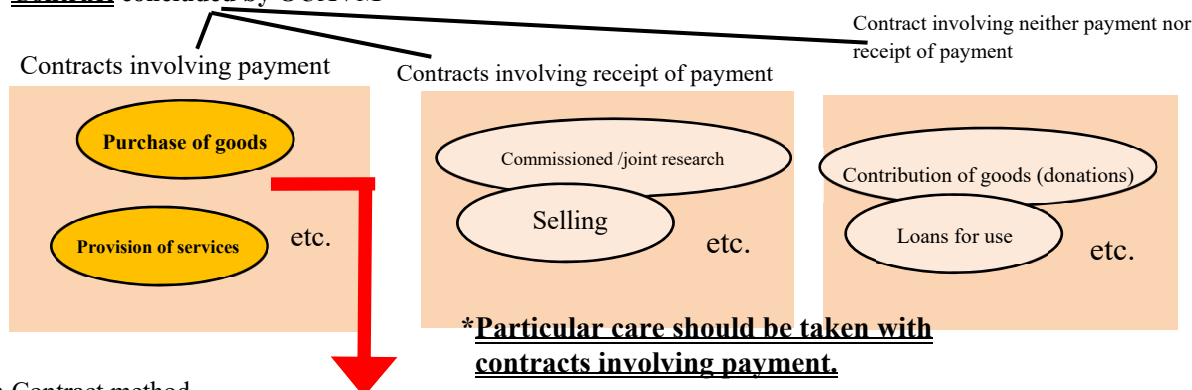
When the following budget items are used for non-taxable transactions or the purchase of goods subject to the reduced tax rate, the budget is spent as suspense consumption tax received in addition to being spent on goods. Please pay attention when managing budget.

Budget item	Budget item code
Commissioned research expenses	Codes starting with J
Joint research expenses	Codes starting with K
Commissioned project expenses	Codes starting with G

Transaction category	Main items	Suspense consumption tax received
Non-taxable transaction	<ul style="list-style-type: none"> ▪ Purchase of goods from overseas corporations, etc. ▪ Overseas travel expenses ▪ Remuneration 	10/100 of the price of goods purchased
Goods subject to the reduced consumption tax rate	<ul style="list-style-type: none"> ▪ Food and beverages ▪ Subscriptions to newspapers published at least twice a week 	2/108 of the price of goods purchased (including tax)

2-9. Contracting (Ordering) System

• Contract concluded by OUAVM



• Contract method

In principle, contracts by OUAVM are competitive. However, no-bid contracts may be concluded under exceptional circumstances.

***Even with sole-source contracts, market research and other forms of investigation are needed to determine the appropriateness of the pricing.**

***These contracts may be considered or handled differently depending on the external funding accepted.**

• Ordering system

The university does not allow ordering by faculty members since July 1, 2011. As exceptional cases, exceptional ordering and advance payment are allowed at the university. As a rule, the staff in charge of contracts at the Accounting Section (Administrative Office) places orders.

• Exceptional order

An exceptional order is an exception to ordering by the Administrative Office that enables faculty and other staff members to directly contact a supplier and place an order for the following expenses necessary for the operation of OUAVM provided that the contract amount of the ordered items is less than 500,000 yen. Before placing an exceptional order, the necessary information must be entered in the Purchase Request System, and a Statement of Reasons for Exceptional Order must be submitted in cases that correspond to the Reasons of Order (1) below to receive approval by Contract Manager in advance.

Item #	Item (Reasons for Order)	Statement of reasons for exceptional order
(1)	Cases in which education/research will be affected if equipment or devices (including accessories) are not repaired even though it is after business hours such as a weekday evening or weekend.	Required
(2)	Cases in which detailed instructions about an order are needed or orders (for PCR primers, isotopes, etc.) can be placed only by certain registrants.	Not required
(3)	Cases of ordering animals, feed, and services (proofreading of English text, submission/offprint of research papers, sample analysis, special processing, etc.) that can be handled only by certain suppliers/providers	Not required
(4)	Cases of purchasing goods from suppliers overseas	Not required
(5)	Cases of purchasing rare books or other items of limited stock	Not required
(6)	Recycled paper suppliers, package delivery companies (Yamato Transport, Sagawa Express and Japan Post), rental car companies, fuel suppliers or other businesses with which OUAVM has concluded corporate contracts	Not required
(7)	Cases in which persons affiliated with other institutions purchase goods, etc. using OUAVM's budget.	Not required
(8)	Cases of using an OUAVM corporate credit card.	Not required
(9)	Cases of purchasing goods in-store at the following corporations with which OUAVM has concluded special contracts: a) DCM Homic Co., Ltd.: Present the corporate credit card. b) Komeri Co., Ltd.: Present the corporate credit card.	Not required

● **Advance payment**

Advance payment refers to a process whereby a faculty member temporarily uses his/her own money to pay for any of the goods/services listed below to carry out research at OUAVM that cannot be paid later, temporarily or ahead of schedule, and then claims reimbursement by OUAVM (up to 500,000 yen per purchase). For cases other than those listed below or cases applicable to (1) or (11) below and for which advance payment exceeds 100,000 yen, an Advance Payment Approval Request must be submitted in advance to obtain approval from the Contract Manager.

Item #	Items	Advance Payment Approval Request	
		Less than 100,000 yen	100,000 – 500,000 yen
(1)	Urgent expenses during a business trip or work outside the university that need to be paid for unavoidable work-related reasons	Not required	Required
(2)	Fees required when faculty members participate in training sessions, classes to prepare for tests to obtain a license, etc.	Not required	Not required
(3)	Membership fee, registration fee, etc. required for research	Not required	Not required
(4)	Contracts that allow only cash or credit card payment	Not required	Not required
(5)	Money transfer to foreign countries for transactions with overseas suppliers	Not required	Not required
(6)	Purchase of goods only available via the Internet or through other forms of mail order	Not required	Not required
(7)	Expressway tolls, parking fees, and fuel fees required for official duties	Not required	Not required
(8)	Charges for using public facilities, etc.	Not required	Not required
(9)	Fees required to issue certificates	Not required	Not required
(10)	Accident insurance premium on people who participate in events hosted by OUAVM	Not required	Not required
(11)	Materials, hardware, plants, perishable food, clothing, etc. that are needed for research, but cannot be purchased without directly inspecting the actual items.	Not required	Required

Points to Note Concerning Matters of Particular Importance

- **Advance payment is only to be used when absolutely necessary for work-related purchases.**
- *It should not be used for convenience for in-store or online purchases.
- **An advance payment invoice and related paperwork should be submitted promptly after the advance payment has been made.**
- **Advance payment cannot be used for transactions with suppliers that provide credit sales services (i.e., deferred payment)**

Process and procedure for advance payment requests

①	Before making an advance payment, the necessary information must be entered into the Purchase Request System and approval must be obtained from the Contract Manager.
②	Select “Advance Payment” under “Order category” on the Purchase Request (detailed input) screen of the Purchase Request System and select the applicable item from the list of “Reasons for Order.” Each item subject to advance payment should be entered in the Purchase Request System. (Note: Please avoid inputting “etc.” or “a set of” as it is difficult to identify each item purchased. Be sure to enter the name and specifications of each item.)
③	When requesting reimbursement of more than one advance payment at a time, use “Input Detailed Information of a New Item” button to add a new item.
④	When requesting reimbursement of advance payment from external funds, primary approval by the Research Support Section is required.
⑤	Faculty and other staff members must input the necessary information into the Purchase Request System before placing orders. Upon delivery of goods, faculty and other staff members must bring the goods and receipt to the Acceptance Inspector for inspection, so please enter the request number of the Purchase Request System on the receipt.

*Please see the Accounting Manual for how to input data into the Purchase Request System.

2-10. Utilization of a Corporate Credit Card

OUAVM promotes the use of a corporate credit card to reduce the temporary personal burden caused by advance payment, reduce the remittance fees associated with advance payment reimbursement and payments to business connections, and enhance the transparency of the university's debts.

Points to Note Concerning Matters of Particular Importance

- **A corporate credit card is to be used only when absolutely necessary for work-related purchases.**
*It should not be used for convenience for in-store or online purchases.
- **A Corporate Credit Card Usage Report and related paperwork should be submitted promptly after payment with the credit card.**
- **A corporate credit card cannot be used for transactions with suppliers offering credit sales (i.e., deferred payment)**
- **Usage restrictions involving external funds (expenses with a prescribed execution deadline)**
*Card usage deadline for expenses with payment to be completed by the end of March:
→ Last day of January (Note that card usage deadlines differ for expenses with different payment deadlines.)

Process and procedures for corporate credit card usage

- | | |
|---|--|
| ① | Before using a corporate credit card, the necessary information must be entered in the Purchase Request System and approval must be obtained from the Contract Manager. |
| ② | Select "Exceptional Order" under "Order category" on the Purchase Request (detailed input) screen of the Purchase Request System and select "(8) When using OUAVM's corporate credit card" from the list of "Reasons for Order." Each item purchased with a corporate credit card should be entered individually in the Purchase Request System.
(Note: Please avoid entering "etc." or "a set of" into the system because such descriptions make it difficult to identify each item purchased. Make sure to enter the name and specifications of each item.) When requesting more than one item to be purchased with a corporate credit card at a time, use "Input Detailed Information of a New Item" button to add a new item. |
| | When external funds are used to cover purchases with a corporate credit card, primary approval by the Research Support Section is required. |
| ③ | Faculty and other staff members must input the necessary information in the Purchase Request System before using a corporate credit card. After using a corporate credit card, faculty and other staff members must promptly bring the goods delivered, the receipt and a "Corporate Credit Card Usage Report" to the Acceptance Inspector for inspection. |

Permitted usage:

- Academic conference attendance fees, annual membership fees, and other necessary membership and registration fees
- Expenses associated with submission to journals, offprint and review of research papers.
- Fees for car rental (in Japan), expressway tolls, gasoline and parking fees

Prohibited usage:

- Transportation, accommodation and car rental fees (outside Japan) that are covered as part of the travel expenses, fees associated with visa application
- Reception fees included in the academic conference registration fee must be paid with cash or a credit card by individual participants.

2-11. Checking of Delivered Goods

In principle, goods, etc. delivered at **OUAVM** by vendors must be checked by the staff in charge of inspection at the Accounting Section.

Goods delivered via a channel other than the inspection staff (e.g., direct courier delivery from the manufacturer, in-store purchase, advance payment, corporate credit card payment) must be inspected against the delivery slips or other documents at the inspection unit. When it is impossible to bring delivered goods to the Inspection Unit, contact the staff in charge of inspection at the Accounting Section to undergo the necessary inspection.

Internal control of delivered goods, etc.
The measures below are implemented to reinforce the system of checking delivered goods to prevent the misuse of research funds:
<ul style="list-style-type: none"> ○ Delivered goods shall be marked by the staff in charge of inspection (Inspection labels shall be attached to the goods) ○ Goods subject to asset management shall be managed by serial number (Fixture stickers shall be attached to the goods)

Process and procedure for inspection of delivered goods

①	When ordered goods, etc. are delivered by suppliers, each item shall be subject to acceptance inspection by the Inspection Unit.
②	Suppliers must enter the date, order number and the person (division) to whom the goods, etc. should be delivered on the delivery slip and submit it with the goods for acceptance inspection.
③	The Inspection Unit checks the delivered goods, etc. against the delivery slip using the order numbers and the purchase request (with the order number) and affix an inspection stamp and the seal of the staff who conducted the acceptance inspection. (As a rule, goods, etc. without order numbers in the delivery slip shall not be subject to acceptance inspection. When goods, etc. are delivered via an exceptional order, please instruct the supplier to enter the request number (order number) of the Purchase Request System in the delivery slip/invoice.)
④	When inspected goods, etc. are delivered to faculty or other staff members, an inspection stamp or inspection sticker will be attached to these goods.
⑤	Faculty or other staff members check the functions, specifications and other details of the delivered goods, etc. against the order and affix a seal of acceptance in the acceptance check box of the delivery slip in which an inspection stamp was affixed by the Inspection Unit. If the faculty member who had placed the order is not available, it is permitted to hand over the inspected goods to other staff members (excluding students). Even in such cases, the faculty member who has placed the order has the responsibility.
⑥	Contracted work (maintenance, manufactured goods), services, etc. shall be checked and inspected by using work completion reports, drawings, photos, etc.
⑦	Upon completion of acceptance inspection, the supplier must deliver the goods, etc. to the faculty or other staff member and promptly submit an invoice to the contract staff of the Accounting Section.
⑧	The contract staff of the Accounting Section shall proceed with the accounting process based on the invoice on which both an inspection stamp and an acceptance check stamp are affixed.

● Acceptance inspection of goods, etc. delivered to places other than OUAVM

- ① When goods, etc. are delivered to a remote place from OUAVM and it is impossible to receive an acceptance inspection, the faculty member, etc. concerned must affix an acceptance check stamp on the delivery slip and submit the delivery slip along with a photo, a statement of reason, or other necessary document to the inspection staff of the Accounting Section to undergo an acceptance inspection.
- ② When the payment of goods, etc. purchased by a person who is affiliated to another university or institution is covered by OUAVM's budget, the delivery slip on which both an acceptance inspection stamp was affixed at the university or other institution to which the person who purchased the goods is affiliated and a confirmation stamp affixed by the staff in charge of payment, must be submitted to the inspection staff of the Accounting Section

● Acceptance inspection of books, book materials and audiovisual materials

Order category	Inspection Unit	Remarks
Ordering of books	Academic Information Office	Book labels attached (registration in the book catalog database)
Ordering of goods	Inspection staff of the Accounting Section	Consumables (that are used for academic research, etc. and will never be managed as books, even in the future)

*When a book or book materials (journals, audiovisual materials) is purchased using the system of advance payment, if the purchase is to be registered as a book, please bring it directly to the Academic Information Office for acceptance inspection. If the purchase is to be registered as a consumable, please bring it to the inspection staff of the Accounting Section for acceptance inspection.

● Receipt confirmation

In principle, a faculty or other staff member who has requested the purchase of goods is supposed to receive the goods which have undergone the delivery acceptance inspection. However, if the person is not available to receive the goods due to a business trip or other reasons, other staff members (excluding students) are allowed to receive the goods on behalf of the purchaser, but it is the purchaser who is responsible for receiving the goods.

2-12. Remuneration

• What is remuneration?

Remuneration is the compensation paid to individuals in exchange for their non-continuous and temporary instructions, advice, support or other services necessary for education, research, management/operation or other duties at **OUAVM**.

Attention!

In case there is an employer-employee relationship between the university and a service provider and work is continuously and regularly offered to the service provider, an employment contract must be concluded. Please consult the staff in charge of personnel affairs at the General Affairs Section.

• Employee registration procedure

When requesting someone to perform work for which remuneration is paid, a transfer request form including information such as the worker's name, address, occupation and banking details must be submitted in advance to the staff in charge of accounting at the Accounting Section.

• Remuneration payment request

Upon completing the registration of a worker, please input information on a remuneration payment request (work description, period, unit price, budget item, etc.) using the Purchase Request System. In case of changes to the request or cancellation, please consult the staff in charge of accounting at the Accounting Section.

Attention!

- Cases of delayed input of a remuneration payment request are seen.
Please input information in a remuneration payment request before requesting someone to do the work.
- When inputting information in a request for remuneration to be paid by external funds, please note that the primary approval from the Research Support Section is required as in case of purchasing goods.
- Each remuneration payment request must be input for a period of up to one month (e.g. April 10 – 25)

• Work report

Upon completion of work, the worker must promptly submit the research assistance work report and a work completion confirmation after undergoing inspection by the inspection staff.

Different documents to be submitted:

Research assistant work report: When students are requested to perform research assistance work

Work completion confirmation: When individuals outside the university are requested to give lectures, provide guidance on research, laboratory work, etc.

Attention!

Have a research assistant report the details of his/her work performed each day when work is requested and affix his/her seal in a research assistance work report. Check which work has been performed and affix the seal.

Reports must be handwritten; do not use a PC to input text. Do not use erasable pens (FriXion, etc.), pencils or mechanical pencils.

- **Inspection of remuneration**

- (1) **Inspection of the research assistance work report**

After finishing work, workers themselves must bring the research assistance work report (assistance with students' experiments) to the inspection staff at the Accounting Section to have their work details inspected.

Points to note when engaging in work and reporting work performed

①	If the worker is also appointed as a TA or RA, overlap of the worker's working hours with those as a TA/RA
②	The worker's position eligible to receive remuneration (JSPS research fellowship for young scientists: Part-time work up to 5 hours per week)
③	Confirmation of the expenditure budget items
④	If the worker is an undergraduate student, whether the worker's working hours conflict with his/her class schedule, registered courses, etc.
⑤	Attachment of documents, etc. to prove working hours depending on the nature of the work (assistance at an academic conference, open lecture, university event, etc.)
⑥	Confirmation of daily and hourly wages (For the daily wage, working hours are 8 hours excluding rest periods, and working hours are normally counted hourly, but in unavoidable circumstances, working hours can be counted by 30 minutes for which half the hourly rate will be paid.)
⑦	When working continuously, please take a break during work. (In compliance with the Labor Standards Act Article 34, a 45-minute break must be taken for six hours or longer continuous work, and a 60-minute break for eight hours or longer continuous work.)
⑧	The details of the work carried out must be written, it must be signed and a seal must be affixed by the worker.
⑨	Working hours should be limited to eight hours per day and 19.5 hours per week.

- (2) **Inspection of the work completion confirmation**

When giving lectures, teaching, interpreting, translating, proofreading or other services are provided, enter a request number in the request for remuneration (giving lectures, translation, proofreading and other services) and submit it to the staff in charge of accounting at the Accounting Section. After completing the work, the worker should sign and affix a seal in the work completion confirmation and submit it along with the necessary documents (pamphlets and lecture summary) to the staff in charge of inspection at the Accounting Section to be subjected to inspection.

- **Tax withholding**

Income tax applies to remuneration paid. Income tax at a rate of 3.063% is collected at the source for remuneration paid for research assistance or other work. Remuneration for lectures, interpretation and writing manuscripts correspond to rewards and fees provided in the Income Tax Act Article 204, and income tax at a rate of 10.21% and 20.42% is collected at the source for residents and non-residents of Japan, respectively.

Non-residents of Japan whose residency is in countries with which Japan has concluded a tax treaty are exempted from tax withholding, or a reduced rate of tax withholding is applied if they report to the tax authorities. Please contact the staff in charge of accounting at the Accounting Section in advance.

When rewards or fees are paid, the same rate of income tax will be collected at the source from the travel expenses associated with these rewards and fees.

- **Remuneration payment**

- **Procedure for remuneration payment**

After a work report is checked against the corresponding request for remuneration by the inspection staff, the remuneration payment procedure will be started by the accounting staff of the Accounting Section.

- **Time of remuneration payment**

Check the Accounting Section's website for the date of remuneration payment.

- **Individual number known as My Number**

- **Submission of My Number**

Students, etc. who receive remuneration from **OUAVM** are required to submit their My Number to the accounting staff at the Accounting Section as these numbers will be used for procedures stipulated by the My Number Act. Printed materials titled, "Requesting Submission of My Number" will be sent to the contact faculty member, so please hand out these materials to students who receive remuneration when the research assistance work report is checked.

Reference: Documents necessary when submitting My Number

(1) Those with an Individual Number Card: A copy of the individual number card (front and back sides)

(2) Those without an Individual Number Card: A copy of my number notification card or residence certificate with the number

Valid identification: A copy of the student card, driver's license, passport, etc.

2-13. Travel Expenses

● Definition of business trip

A business trip refers to a work-related trip taken by a faculty or staff member traveling to a destination temporally away from his/her work place (or residence if the faculty or staff member is not a full-time worker at OUAVM) to attend a conference, training session, research meeting, or administrative meeting, to gather data or for other duties, or a work-related trip taken by a person other than faculty/staff members traveling to a destination away from his/her residence upon request of OUAVM.

Caution!

A business trip for purposes other than the research concerned is not covered. Such secondary business must be reported to the Labor Affairs Unit of the General Affairs Section in advance.

● Registration of travelers

In case a person (research supporter, research assistant including a student, scientific lecturer, etc.) other than OUAVM's faculty/staff members is requested to take a business trip, a bank transfer request form including the traveler's name, address, occupation, banking information and other necessary information must be submitted to the accounting staff of the Accounting Section in advance to register the information in the system.

* A bank transfer request form is not needed if the traveler's bank information has already been registered and there are no changes to the information.

● Business trip approval request

A request for a business trip approval must be submitted in advance because business trips are decided based on the travel order by the person in charge.

To request a business trip approval, input the purposes, destination, travel period, budget items, etc. in a trip order request form via the Travel Expense System (linked from the Accounting Section page on OUAVM's website).

Please consult the staff in charge of labor affairs at the General Affairs Section in case of a change to or cancellation of the business trip.

Caution!

Please note that the primary approval of the Research Support Section is needed when requesting an approval for a business trip funded by external sources as in case of purchasing goods.

● Report of business trips

Upon completion of a business trip, the traveler must notify completion of the business trip via the Travel Expense System. If the traveler is a student or not the university's faculty/staff member, the applicant must notify the completion of the business trip. After this, necessary information must be input into a business trip report.

Caution!

For the purposes of a business trip, please give the details of duties carried out during the business trip, instead of simple explanations such as "research meeting" or "gathering reference information."

● Payment of travel expenses

After completing the notification of a business trip, JTB Corporation will calculate the travel expenses in accordance with OUAVM's travel expense regulations.

A business trip completion notified by the Friday at least two weeks in advance of the payment day is eligible for payment. If a business trip completion notification is incomplete, the payment will be made on the next payment day. An email will be sent by JTB Corporation when the date of the scheduled bank transfer has been set.

● Advance payment by rough estimate for overseas travel expenses

In principle, travel expenses are paid only after return, however, in exceptional cases, advance payment by rough estimate is allowed for overseas travel expenses. For those who request advance payment by rough estimate, please start the procedures necessary for the business trip (business trip application, submission of an estimate of transportation expenses and the itinerary, etc.) earlier (at least one month before departure) because it will take time to perform these procedures.

● Handling of mileage

Airline mileage earned through official business trips must be managed properly by each mileage user by their own responsibility and must be utilized actively to reduce the costs of official business trips.

- **Domestic business travel arranged by JTB Corporation**

The university requests faculty/staff members to cooperate with using the function of “Ticket Ordering” in the Travel Expense System to order airplane tickets for domestic business trips and select “Arranged by JTB” in the Travel Order Ticket Arrangement column.

This eliminates the need for travelers to pay travel expenses in advance and then be reimbursed and to submit boarding ticket stubs and receipts.

See “Business trips and travel expenses” in the page of “Usage of funds (Requesting goods, Travel expenses, remuneration)” on the Accounting Section’s website for details and see “Ticket Ordering Manual” for the steps to order tickets.

- **List of documents to be submitted**

See the Accounting Manual (pages 19 & 20) for documentary evidence necessary for the payment of travel expenses.

2-14. Management of Goods

- **Management of goods**

Goods with a service life of one year or longer purchased by budget managers are managed by the university in accordance with the following categories:

The staff from the Accounting Section will attach equipment management stickers to low-value fixtures and fixed assets on site.

Goods category		Goods description
Consumables		Items with an acquisition cost of less than 100,000 yen
Goods redeemable for cash		Items with an acquisition cost of less than 100,000 yen but that are redeemable for cash (PCs, tablets, digital cameras, IC recorders, etc.)
Low-value fixtures	Fixtures	Items with an acquisition cost between 100,000 yen and 500,000 yen
Fixed assets	Fixtures	Items with an acquisition cost of 500,000 yen or more
	Books	Books and materials (book labels are attached) managed in the library
	Animals	Animals for educational/research purposes (cows, horses, etc. kept for at least one year)
	Arts and crafts	Arts and crafts (including specimens) for display and decoration not classified as cultural assets

- **Responsibility for the management of goods**

The responsibility for acquisition, storage, service and disposal of goods are as follows:

Classification	Position, etc.	Responsibility scope
Goods users	Faculty/staff members	Responsibility for the proper management and use of goods *When disposing or transferring goods, approval of the goods manager (the leader of the affiliated organization) is necessary.
Goods manager	Division manager, Section manager, Center director, etc.	Responsibility for goods (excluding books) in service that belong to the affiliated organization

- **Transfer of goods**

Disposal:

To dispose of goods, submit a “Goods Request/Order (Return /Transfer)” to the accounting staff at the Accounting Section and obtain approval before disposing of them at the place designated by the university.

The costs required for disposal must be paid by the user.

- Disposal of TVs, refrigerators, air conditioners, washing machines and laundry dryers for household use is regulated by the Home Appliance Recycling Act. Therefore, when disposing of these items, please request the staff in charge of contracts at the Accounting Section to request an appliance store to collect them.
- Concerning laboratory equipment, when disposing of refrigerators for professional use, ultracold freezers and safety cabinets, please request the staff in charge of contracts at the Accounting Section to request physics/chemistry laboratory equipment suppliers to collect them.

Transfer to other institutions:

When requesting to move an item from OUAVM to another institution in association with a personnel transfer, please inform the staff in charge of accounting at the Accounting Section of it. The staff in charge will proceed with an administrative procedure with the institution to which the item will be relocated.

Transfer between faculty members:

When changing the user of an item to another faculty member, submit a “Goods Request/Order (Return/Transfer)” to the staff in charge of accounting at the Accounting Section to obtain approval.

- **Management of goods acquired through external funds “competitive funds in particular”**

Fixtures must be managed in accordance with the funding organization’s rules instead of OUAVM’s goods management regulations if stipulated by the funding organization’s granting guidelines or manual.

Please consult the Research Support Section for the transfer of goods, in particular.

- **Book purchases**

Books must be purchased and managed based on OUAVM’s accounting rules as in case of the goods. Select “Book Request” under “Goods Request System” and input the necessary information.

Books are inspected by the Academic Information Office.

3. Points of Contact for Reporting Misconduct and Whistleblowing

Points of contact for reporting misconduct and whistleblowing

Points of contact for reporting misconduct are established for the early detection and correction of misconduct at OUAVM.

On-campus point of contact for reporting misconduct and whistleblowing:

Director and Assistant Director of the General Affairs Section, Obihiro University of Agriculture and Veterinary Medicine

Nishi 2-11, Inada-cho, Obihiro, Hokkaido 080-8555

Direct Tel.: 0155-49-5213 (Director of the General Affairs Section)

0155-49-5214 (Assistant Director of the General Affairs Section)

Email address: kokuhatu@obihiro.ac.jp

Off-campus point of contact for reporting misconduct and whistleblowing:

Legal professional corporation Saito Michitoshi Law Office (Lawyer: Michitoshi SAITO)

Higashi 3, Minami 14-8, Obihiro, Hokkaido 080-0803

Direct Tel.: 0155-26-3133

Fax: 0155-26-3134

Points to note when reporting, etc.

- Any person reporting misconduct is asked to provide the name and contact information as far as possible to confirm the details of the misconduct. Anonymous reporting may prevent a full investigation.
- Whistleblowers are protected by OUAVM regulations as follows:
 - Those who are involved in reporting, etc. are bound by a confidentiality obligation.
 - If a person seems to receive disadvantageous treatment due to reporting, etc., a complaint can be filed with the President.
 - The names of whistleblowers, etc. will never be disclosed to others, except when the whistleblower's consent has been obtained or the reporting was found to be made out of malice.
 - Whistleblowers will not be treated disadvantageously in terms of personnel affairs, salaries, position, or other working conditions, as a result of their reporting, as long as the reporting was not made out of malice.

Consultation

Consultation

- To prevent misconduct due to a misunderstanding, **if you have any questions, consult the staff in charge of the administration and utilize Q & A** on the website to enhance your understanding of the relevant rules and regulations.

Accounting Manual, Q & A, etc. (The Accounting Section's website)

http://board.obihiro.ac.jp/bukyoku/kaikei/1_manual_etc.html

Information on external funds, Q & A, etc. (The Research Support Section's website)

<http://board.obihiro.ac.jp/bukyoku/kenkyu/faq.html>

List of sections, etc. and their duties (The university's website)

<http://board.obihiro.ac.jp/bukyoku/syomu/meibo/meibo.html>