National University Corporation Hokkaido University

For the 2018/2019 Academic Year

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# Contents

Introduction ............................................................................................................................................................................. 1

1. Code of Conduct for Scientists ............................................................................................................................................. 3

2. Prevention of Research Misconduct (Research Ethics)
   (1) Social responsibility in research activities .................................................................................................................. 5
   (2) Value of research and related responsibilities ............................................................................................................. 6
   (3) Freedom of research and areas of priority responsibilities .......................................................................................... 7
   (4) Research collaboration .................................................................................................................................................... 11
   (5) Guidance for junior scientists responsibilities ........................................................................................................... 13
   (6) Research misconduct and related examples .................................................................................................................. 14

3. Prevention of Grant Misuse
   (1) Code of conduct for use of grants ................................................................................................................................... 18
   (2) Prohibited acts and examples of misuse of research funds ............................................................................................ 19
   (3) Grant types ....................................................................................................................................................................... 22
   *(4) Competitive funds and similar forms of support ........................................................................................................ 23
   *(5) Advance payment for expenditure before grant issuance ............................................................................................ 26
   *(6) System of Grants-in-Aid for Scientific Research
       (carry-over, return and indirect cost disbursements) .................................................................................................... 27
   (7) Authority for faculty accounting duties ....................................................................................................................... 31
   (8) Contracting (ordering) system ....................................................................................................................................... 32
   (9) Advance payment ............................................................................................................................................................. 33
   (10) Use of corporate credit cards ....................................................................................................................................... 34
   (11) Receiving inspection of deliveries .................................................................................................................................. 35
   (12) Employment of research assistants ................................................................................................................................ 36
   (13) Honoraria ....................................................................................................................................................................... 37
   (14) Travel expenses ............................................................................................................................................................. 38
   (15) Management of goods .................................................................................................................................................. 39
   (16) Book purchases ......................................................................................................................................................... 40

4. Penalties for Research Misconduct, Grant Misuse and Fraudulent Receipts ......................................................................................................................... 41

5. Misconduct Investigation Office .......................................................................................................................................... 43

Sections marked with an asterisk provide information specific to public grants, while other sections relate to the use of expenses as a whole.
**Introduction**

- This handbook provides a simple overview of the complex rules on research activities funded by national-government grants and similar work. It is intended to improve the understanding of teaching and administrative staff regarding related matters.
  * The accounting rules outlined here apply to all Hokkaido University (HU) expenditure, including those relating to education, research and medical treatment. They are not limited to grants.

- This handbook should be kept in laboratories and other areas for reference by faculty members and students. It can be downloaded from the Hokkaido University website.


- At HU, matters concerning the prevention of research misconduct and the inappropriate use of research funds fall under the jurisdiction of the Executive Office for Research Strategy. Obviously, such misconduct and misuse must be avoided at all costs.

  This office will continue its efforts to prevent the illegal or inappropriate use of grants and to prevent research misconduct by holding training sessions and implementing other initiatives, because 1) research misconduct significantly undermines public trust in researchers, 2) public grants are essentially taxpayer money, and 3) HU assumes responsibility for managing grants awarded to its teaching and administrative staff. We would very much appreciate the continued understanding and cooperation of everyone involved.

  Director, Executive Office for Research Strategy, Hokkaido University
*Organizational chart based on the National University Corporation Hokkaido University Regulations Concerning Wrongdoing in Research Activities

(HU runs a system to prevent research misconduct based on the Guidelines for Responding to Research Misconduct established by the Ministry of Education, Culture, Sports, Science and Technology.)

*Excerpt from the National University Corporation Hokkaido University Plan for the Prevention of Grant Misuse

(HU runs a system to prevent grant misuse based on the Guidelines for Management and Audit of Public Research Funds at Research Institutes (Implementation Criteria) established by the Ministry of Education, Culture, Sports, Science and Technology.)
Science and scientific research exist to provide a peaceful and safe human society and a fair and abundant future. Research activities based on the development of science and technology and the proactive judgment of scientists can only obtain social approval with the acquired trust and mandate of society. Hence, scientists must maintain transparency throughout their research activities, be fully accountable to society, and be constantly aware of the requirement for an exceptionally high level of ethics. The scientists described here include individuals working in a broad range of academic fields encompassing the humanities, social sciences, and natural sciences. They are researchers and professionals whose activities create new learning or who engage in the use of scientific knowledge.

Based on this understanding, all scientists who undertake research activities at Hokkaido University must abide by the Code of Conduct for Scientists established by the Science Council of Japan (October 3, 2006; revised on January 25, 2013) and the code of conduct prescribed herein.

1) Based on reporting of research results through such means as papers, scientists shall take responsibility and obtain recognition for their achievements in accordance with the roles they play. Scientists shall not engage in wrongdoing such as fabrication, falsification or theft of research or investigation data during processes such as preparation, planning, application, execution and reporting for research, and shall not participate in such wrongdoing committed by others.

2) Scientists shall keep appropriate research documents such as experiment or investigation logs in order to maintain the transparency of research activities and to fulfill accountability requirements.

3) Scientists shall be very conscious of their important duty to respond to the mandate of society in the research they undertake. The execution of research and the use of grants and similar must comply with related laws, regulations and rules.
In addition to the above code, scientists shall also refer to the following documents:

- **Science Council of Japan**
  Statement: Code of Conduct for Scientists - Revised Version -

- **Japan Society for the Promotion of Science (JSPS)**
  For the Sound Development of Science - The Attitude of a Conscientious Scientist –

- **Japan Science and Technology Agency**
  To All Researchers - Conduct for Responsible Research Activities -
  [http://www.jst.go.jp/researchintegrity/shiryo/pamph_for_researcher.pdf](http://www.jst.go.jp/researchintegrity/shiryo/pamph_for_researcher.pdf)
  To All Researchers - On the Appropriate Use of Public Research Funds -
  [http://www.jst.go.jp/researchintegrity/shiryo/FUNDS_pamph_for_researcher.pdf](http://www.jst.go.jp/researchintegrity/shiryo/FUNDS_pamph_for_researcher.pdf)

  The Lab video for research ethics education (English version)
  [http://lab.jst.go.jp/index.html](http://lab.jst.go.jp/index.html)

- **Ministry of Economy, Trade and Industry**
  For the Prevention of Research Misconduct – Tips for the prevention of research misconduct and fraudulent use and receipt of research grants under the purview of the Ministry of Economy, Trade and Industry

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**Needs for the retention of research**

The Code of Conduct for Scientists at Hokkaido University stipulates that "Scientists shall keep appropriate research documents such as experiment or investigation logs in order to maintain the transparency of research activities and to fulfill accountability requirements."

Research data (e.g., laboratory notebooks, experiment records and other data), manuscripts of research reports, records of presentations and other resources shall be retained, as they provide prima facie evidence to explain the transparency of research activities in the event of any malicious accusation of misconduct. In principle, text and images contained in research materials for published papers must be retained for 10 years, and specimens and similar for 5 years.
2. Prevention of Research Misconduct (Research Ethics)

(1) Social responsibility in research activities

- Solid scientific development requires the establishment of research ethics by scientists themselves to support regulation of their research activities amid today’s increasingly close relationships between science and society.
- Research ethics dependent on the independence of individual scientists involve responsibility, research integrity, and legal compliance.

**Responsibilities of scientists**

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.

Scientists shall also recognize the potential for unintended use of research results, as their application may be contrary to original expectations.

**Research integrity**

By reporting research results through such means as papers, scientists shall obtain recognition for their achievements in accordance with the roles they play. They shall also take responsibility for the content of papers.

Scientific research shall be free of misconduct. Scientists shall recognize their important duty to establish and maintain fair research environments in which responsible research can be conducted and misconduct can be prevented.

**Legal compliance**

Various research activities are subject to laws, regulations, guidelines and the like. These include research with possible environmental impacts and studies involving hazardous materials in addition to work with human and animal subjects. Scientists shall thus familiarize themselves in advance with relevant regulations and undergo appropriate training to support compliance.
(2) Value of research and related responsibilities

- 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 security of society and the sustainability of the global environment.

### Significance of research

Intellectual curiosity among scientists underlies all research activities. In today’s world in particular, the knowledge and skills their research creates may have social and/or environmental impacts regardless of disciplines.

Scientists shall plan research while bearing in mind that science and scientific research exist both with and for society. They shall also seriously consider how their research can contribute to the health and welfare of humankind, the security of society, and the sustainability of the global environment.

### Validity of research

Research requires scientific validity. To check the scientific validity and originality of research, scientists shall carefully investigate and analyze previous studies as a matter of course. They shall also ensure that the objectives of their research are consistent with the code of ethics, the code of conduct, and other policies of relevant academic societies.

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**Contributions to society in various fields**

- **Society**
- **Health**
- **Environment**
- **Welfare**

**Knowledge and skills**

**Research**
(3) Freedom of research and areas of priority responsibilities

- Scientists are not free to act with impunity; freedom of research is guaranteed only when obligations have been met and responsibility for appropriate protection is taken.

Areas of priority

1) Contribution to the health and welfare of humankind
2) Contribution to the safety and security of society
3) Contribution to the sustainability of the global environment
4) Securement of research environment safety

- Scientists often play multiple roles in contemporary society, where those in scientific research collaborate closely with industries. These multiple roles may cause conflicts of interest, such as situations in which competing interests involving financial profit or loss create an actual or perceived compromise of objectivity – the most important value in science.

Management of conflicts of interest in government-industry-academia collaborative activities

HU aims to fulfill its role as a university and to contribute to society by returning research results and intellectual property to society through government-industry-academia collaborative activities. The University also encourages broader collaborative activities with society, not limited to collaboration through technology transfers. Conflicts of interest inevitably occur as a result of these collaborative activities, and the term refers to the following situations.

(1) Benefits that HU employees obtain as a result of collaborative activities with society (e.g. royalty revenues, remuneration and private equity) conflict with those employees’ university responsibilities with regard to education and research.
(2) HU employees assume obligations to fulfill their duties toward businesses from which they receive supplementary income and in which there is a conflict between those employees’ university and corporate responsibilities.
(3) Benefits that HU obtains from its collaborative activities with society conflict with the university organization’s social responsibilities.

To address these situations, the University has established the Conflict-of-Interest Review Board as an organization to review conflict-of-interest matters, develop rules necessary for managing conflicts of interest, and deliberate on measures to avoid conflicts of interest and other matters. As such, HU manages any conflicts of interest in a manner that allows the University to properly fulfill its responsibilities for education and research, and to promote its collaborative activities with society while maintaining society’s trust.

HU employees who are to engage in government-industry-academia collaborative activities or the like must submit a Conflict of Interest Self-Assessment Form (evaluating the presence or absence of conflicts of interest) to the Review Board by a given deadline.

Section in charge

Conflict of Interest and Security Export Control Section,
Division of Research Collaboration, Research Promotion Department
Tel.ex. : 9197    E-Mail : sangaku@research.hokudai.ac.jp
• Goods and technologies subject to control may not be exported or transferred domestically, even for research or educational purposes. Faculty members engaging in such activities and their universities shall be subject to penalties.

Security export control

[What is security export control?]
For maintaining global peace and security, the control of exports and technological transfer is required by the Foreign Exchange and Foreign Trade Control Act in order to prevent certain goods and technological information that could be diverted to military use (e.g., weapons, high-performance machine tools, and bacteria that could be used to develop biological weapons) from falling into the hands of developers of weapons of mass destruction or terrorists.

Accordingly, when one exports or carries research samples/equipment abroad, hosts students/researchers from other countries, interacts with overseas co-researchers or makes presentations abroad, one must check whether permission from the Minister of Economy, Trade and Industry is required for the goods to be exported, the technologies to be transferred, the technical contents of presentations to be shared, the students or researchers to be hosted and the contents of guidance to be provided. From the two viewpoints of the List Rules (whether or not they fall into restricted goods or related technologies) or the Catch-All Controls (whether or not there are concerns about their users and use), HU obliges researchers to submit to the University a prior confirmation sheet and a parameter/transaction screening sheet, as well as the Self-Check Sheet for those who go abroad.

[Examples of technological transfer/export at universities]

<table>
<thead>
<tr>
<th>Opportunities for technological transfer/export</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hosting of international students and overseas researchers, and joint research with other colleges and corporations</td>
<td>• The leasing and use of laboratory equipment • The transfer of technological information by USB memory stick, email or fax • The transfer of technological information by phone • The transfer of technological information in meetings and conferences • Research guidance, skills training, etc.</td>
</tr>
<tr>
<td>The transfer of research specimens and other controlled items when going abroad</td>
<td>• The transfer of specimens • The carrying of self-produced research machinery/materials, etc.</td>
</tr>
<tr>
<td>Facility tours</td>
<td>• Tours at research facilities • Commentary and/or materials regarding research processes, etc.</td>
</tr>
<tr>
<td>Closed lecture meetings/exhibitions</td>
<td>• Oral communication of technological information • Panel exhibitions of technological information, etc.</td>
</tr>
</tbody>
</table>

[Penalties for, and examples of, security export control violations]
Unauthorized export or transfer of controlled items or technologies constitutes a violation of the Foreign Exchange and Foreign Trade Act, and faculty members who violate the act and their affiliated university can face penalties based on the Act.
• Criminal penalties: imprisonment of up to ten years, and a fine of up to five times the value of the goods or technologies but not exceeding 30 million yen for individuals and 1 billion yen for universities (these penalties may be imposed concurrently).
• Administrative sanctions: prohibition on exporting goods and transferring technologies for up to three years (this sanction would be imposed on individuals and Hokkaido University).
• Social sanctions: Impact on education, research etc. due to the loss of credibility of the university.
Example 1: unlicensed export
- A researcher purchased a thermotracer, subject to List Control, for geological studies and exported it in his accompanied baggage without obtaining a license to lend it to an overseas college.

Example 2: expired export license
- A researcher obtained a fixed-term export license for international joint research on aviation technology in which he/she was engaged because the technology was covered by the Foreign Exchange and Foreign Trade Act. However, the restructuring of the organization to which he/she belonged caused a failure to convey information on the export license and resulted in continued technological transfer without recognition of the expiration of the export license.

Example 3: false recognition of procedures
- Recognizing that a certain virus was subject to List Control, a researcher applied for an export license, but the virus was erroneously categorized as an uncontrolled item during the procedures.

[Contact for advice concerning security export control]
For more information, visit the website below and contact the Administration Office of the affiliated faculty, school, etc.
Security export control  http://www.hokudai.ac.jp/research/export-control/

- If you obtain genetic resources from abroad for research, it is important to check the country’s laws and regulations in advance and comply with them. In some countries, access to genetic resources without permission is prohibited. Violating local laws and regulations will result in penalties. If genetic resources obtained without permission are used for research and development, it may ruin the university's international reputation.

Nagoya Protocol ABS

The Nagoya Protocol, based on the Convention on Biological Diversity (CBD), became effective in Japan on August 20, 2017.

The Nagoya Protocol requires contracting parties to prepare national regulations on ABS (Access and Benefit Sharing: access to genetic resources and the fair and equitable sharing of benefits arising from their utilization) in line with the purposes of the convention from the standpoints of providers (countries possessing genetic resources) and users (countries using genetic resources for research and development).

Specifically, the protocol requires a user to obtain prior informed consent (PIC) on access to genetic resources from the provider’s authorities based on national laws and conclude mutually agreed terms (MAT) on the use of genetic resources with the provider.

Corresponding to the worldwide trend of asserting sovereign rights to genetic resources, many other countries are legislating the ABS regulations into national law as genetic resource providers. The scope of application of the ABS regulations and related procedures are left up to the discretion
Informed consent is the process whereby a prospective research subject receives full disclosure of the research plan and intent from the researcher, understands all of the information that is disclosed to him or her, and voluntarily consents to participate in the study.

The World Medical Association (WMA) has developed the Declaration of Helsinki as “a statement of ethical principles for medical research involving human subjects” to protect their human rights in medical research.

In Japan, a 1990 report entitled “Explanation and Agreement (Setsumei to Doi)” published by the Japan Medical Association’s Second Bioethics Roundtable stressed the importance of informed consent in building better interpersonal relations and relations of mutual trust between physicians and patients.


Please pay extra attention to the following points:

1. **Cases in which researchers and international students collect genetic resources overseas and bring them to Japan**

   Permission may be necessary when foreigners obtain genetic resources or when the citizens take them out of the country. It may take several months to obtain permission.

2. **Cases in which genetic resources obtained by a local research institute are sent to Japan**

   Cooperate with the local research collaborator to check whether the procedure complies with the local ABS regulations, and if possible, conclude a joint research agreement and a material transfer agreement (MTA) with the collaborator before having the genetic resources sent to Japan.

Links:


Inquiries about ABS:

ABS information desk (URA Station): [abs@mcip.hokudai.ac.jp](mailto:abs@mcip.hokudai.ac.jp)

Informed consent is required for medical research involving human subjects.
(4) Research collaboration

- Increasing numbers of collaborative research projects are today conducted between laboratories and research institutes within and beyond national borders. Such work also transcends the boundaries of disciplines to enable collaboration that was previously unimaginable. Collaborative research requires both individual and group responsibility.

★ Deciding upon the principal investigator of the research group
In collaborative research projects for which the head of an institution serves as the nominal representative, the role of the actual research supervisor for the project may be obscure and the research may end up simply as a collection of individual studies engaged in by the scientists involved in the project. Research groups of scientists from diverse backgrounds tend to exhibit discrepancies in understanding, and thus require a supervisor to be responsible for all aspects of the project.

★ Good communication and a culture of openness within the group
As communication is more difficult in larger research organizations, the sharing of information and problems is often neglected. Interests such as the ideal timing for announcing research results may differ in collaborative research involving graduate students between a private company and the University. Accordingly, the principal investigator and other scientists playing central roles in the research, in addition to individual group members, shall make conscious efforts to facilitate communication within the organization.

★ Clarifying the division of roles and responsibilities and promoting mutual understanding among the members
The ORI Introduction to the Responsible Conduct of Research states that research collaborators shall reach agreement on:
- the goals of the project and anticipated outcomes;
- the role each partner in the collaboration will play;
- how data will be collected, stored, and shared;
- how changes in the research design will be made;
- who will be responsible for drafting publications;
- the criteria that will be used to identify and rank contributing authors;
- who will be responsible for submitting reports and meeting other requirements;
- who will be responsible for or have the authority to speak publicly for the collaboration;
- how intellectual property rights and ownership issues will be resolved; and
- how the collaboration can be changed and when it will come to an end.

★ Clarifying research goals
Research collaborators shall maintain effective communication throughout collaborative projects from the stage of research objective definition, including when objectives are changed after the start of collaboration.
Understanding laws and guidelines
In research collaboration, scientists from different disciplines may not be familiar with the guidelines of the relevant field. Particular care must therefore be exercised in international collaboration.

Methods of keeping research records and of keeping and using data
Norms for the handling and ownership of research data depend on the country, the research funding type, and the regulations of the research institutes involved. These considerations are particularly important in collaborative research projects involving stakeholders with different backgrounds.

Handling intellectual property rights
In research collaboration with private companies, an agreement shall be made regarding the ownership of intellectual property such as patents for commercialization. The rules and regulations of the institutions involved shall also be checked in view of the potential for project researchers to apply for patents individually.

Research collaborators shall also agree and establish rules regarding the post-project use of research data in advance (e.g., when the research collaboration is made public) to avoid possible issues.

Rules on presenting results and authorship
Indication of authorship identifies and gives credit to research contributors. Establishing authorship rules is extremely important in research collaboration.

As authorship determination norms vary considerably by discipline, scientists from different fields who are involved in research collaboration shall first discuss definitions of authorship in their own areas.

Positions regarding graduate students and joint research
The position of graduate students in research differs by academic discipline and laboratory. However, faculty and graduate students shall discuss research objectives and related details as well as the duties and roles of students in order to build relations of mutual trust. All project group members (as opposed to academic supervisors only) shall share perspectives on supporting student self-development through research collaboration.

Imposition of personal views on students by supervisors or thoughtless use of students’ original research achievements in supervisors’ own research can cause major problems.
(5) Guidance for junior scientists responsibilities

- Scientific research is predicated on the passage of carefully accumulated knowledge to the next generation. However, development of the next generation of researchers is also essential for the advancement of science, and today’s scientists have a significant responsibility to provide guidance for their junior counterparts.

### Responsibility for providing guidance as mentors

Mentors shall share their values with their junior scientist mentees (e.g., graduate students) through discussions, and shall provide guidance on development in scientific professions. Specifically, mentors shall continue to coach mentees on the fundamental roles and social responsibilities of scientists, including matters such as who scientists are, what the objectives of scientific research are, and how the attainment of such objectives will help to improve the welfare of humankind.

Mentors shall support science-centric education (rather than general education with a focus on science), carefully teach values to be shared by scientists, and work to support and develop the scientist community in their role as professionals who enjoy the full trust of society.

### Guidance for doctoral students and responsible evaluation of doctoral dissertations

Academic supervisors shall provide appropriate guidance to help doctoral students develop into researchers with integrity.

Although doctoral dissertations are essentially research papers, their acceptance and the conferral of doctorate degrees prove that the author has completed a course designed to produce scientists with integrity, and doctorates are recognized worldwide. Accordingly, sufficient care should be taken to guarantee the quality of materials submitted for doctorates. Insufficient quality assurance may undermine public confidence in individual scientists holding doctorates and in scientific research as a whole.

Academic supervisors shall provide tailored guidance to individual students on areas from the selection of dissertation themes to the organization of dissertations. In dissertation examination, supervisors should be aware of their responsibility as researchers with integrity to guarantee the quality of dissertations, and should examine papers with transparency and fairness.
(6) Research misconduct and related examples

- HU defines fabrication, falsification, plagiarism, duplicate submission and inappropriate authorship as research misconduct.

**Research misconduct as defined by HU**

**Fabrication**
Presenting data or research results that do not exist

**Falsification**
Manipulating research materials, equipment or processes and modifying data or results of research activities to present untrue conclusions

**Plagiarism**
Appropriating another person’s ideas, analysis methods, data, research results, research papers or words without permission or appropriate citation

**Duplicate submission**
Submitting a paper with essentially the same content as one previously published or submitted to another scholarly journal or similar

**Inappropriate authorship**
Failure to attribute authorship of a paper to the qualified authors

An example of international principles is the “Uniform Requirements for Manuscripts Submitted to Biomedical Journals: Writing and Editing for Biomedical Publication” released by ICMJE. According to the requirements, authors must meet all of the following three conditions:

1) Substantial contributions to the conception or design of the work; or the acquisition, analysis, or interpretation of data for the work;
2) Drafting the work or revising it critically for important intellectual content;
3) Final approval of the version to be published;
The Guidelines for Responding to Misconduct in Research (adopted on August 26, 2014, by the Minister of Education, Culture, Sports, Science and Technology) specify that for cases where specific research misconduct has been confirmed, MEXT will make public a list outlining the instances of misconduct and indicating the responses by the research institutions and research funding organizations.

The cases of research misconduct outlined below are excerpted from the website of the Ministry of Education, Culture, Sports, Science and Technology.

Outline:
An assistant professor alleged possible research misconduct involving an article he coauthored with a former associate professor and published in April 2005. The assistant professor alleged that the data in the article had been fabricated from graphs prepared from laboratory data using reagents different from those reported in the article – graphs that had appeared in articles that the assistant professor had coauthored with the former associate professor in March 2002 and March 2005. The investigative committee initiated an investigation, including interviews with the assistant professor, and due to lack of evidence to refute the allegation, concluded that the data was fabricated.

The article at issue, including the data found to have been fabricated, was mostly prepared by the former associate professor in his role as the first author, and there was no direct involvement by the assistant professor in the misconduct, since he chiefly played a supervisory role as the corresponding author, providing advice for experiments and reviewing the manuscript. However, the investigative committee concluded that, as the corresponding author, the assistant professor could not avoid responsibility for the misconduct.

Responses by the research institution:
- The institution notified its staff involved in the research misconduct of the actions it decided to take based on its employment rules.
- The institution confirmed that the assistant professor had requested the retraction of the article found to have been based on fabricated data and that procedures for the retraction were under way.

Response by the research funding organization:
The funding organization took measures including restriction of eligibility to participate in grant-funded programs for five years (FY 2016 – FY 2020).

Cases of research misconduct

The cases of research misconduct outlined below are excerpted from the website of the Ministry of Education, Culture, Sports, Science and Technology.

Case 1 (fabrication)

Outline:
An assistant professor alleged possible research misconduct involving an article he coauthored with a former associate professor and published in April 2005. The assistant professor alleged that the data in the article had been fabricated from graphs prepared from laboratory data using reagents different from those reported in the article – graphs that had appeared in articles that the assistant professor had coauthored with the former associate professor in March 2002 and March 2005. The investigative committee initiated an investigation, including interviews with the assistant professor, and due to lack of evidence to refute the allegation, concluded that the data was fabricated.

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The funding organization took measures including restriction of eligibility to participate in grant-funded programs for five years (FY 2016 – FY 2020).

http://www.mext.go.jp/a_menu/jinzai/fusei/1360483.htm
Case 2 (plagiarism, falsification)

Outline:
A complainant (requesting anonymity) alleged that a teacher published an original article that bears close resemblance to a master’s thesis written by one of his students and therefore plagiarized the thesis and published the article based on falsified data.

The investigative committee made a comparison between the original article that had been submitted to an academic journal as a single-author article on December 20, 2012, by the teacher and the master’s thesis. The text and numerical data in the article were found to be virtually identical to those in the master’s thesis, and the teacher was found to have submitted the article as an original single-author article despite having had no direct involvement in the research reported in the master’s thesis. The committee concluded that the teacher had plagiarized the master’s thesis, because he was deemed as not having tried to contact his student or to obtain prior consent from that student and as having excerpted material from the master’s thesis without attribution.

Furthermore, the teacher had written the article using the data collected by his student as is, and the study period shown in the article differed from the actual period in which the student had collected the data. As a result of an interview with the teacher, the investigative committee found that the study period had been manipulated, because no data collection had taken place during that period. Based on these findings, the article was found to have been based on falsified data.

Responses by the research institution:
- The research institution examined the findings in line with its employment and disciplinary rules and took disciplinary action.
- The research institution advised the teacher to request the retraction of the article, and the teacher requested of the academic society that it delete the article and issue a retraction, which the academic society then did.

Response by the research funding organization:
This instance involved no competitive funds, and the research misconduct took place in 2012, three years before the allegation was made. Accordingly, the funding organization ordered no grant repayment (to the researcher or research institution), nor did it suspend the researcher’s eligibility to apply for competitive funds or to participate in grant-funded programs.

Case 3 (plagiarism)

Outline:
A publishing company announced on its website on March 1, 2015, that it would cease publishing a book written by a certain professor because that book contained plagiarized text, and the university to which the professor belonged conducted an investigation into the book and his other publications.
In the investigation of the professor's five articles and two books (including his graduation thesis), 35 examples of plagiarism were found, including passages where the professor represented the ideas of other researchers as his own, without attribution. In an article published in the scholarly journal Progress in Social Welfare Research, about 42 rows of text were intermittently copied from multiple pages of a publication. As such, it is hard to believe that all these were caused by his carelessness or lack of awareness that researchers must clearly distinguish their views from the findings of other researchers. Accordingly, the investigative committee concluded that there could be no doubt all these acts constituted intentional plagiarism.

Responses by the research institution:
・ The research institution suspended the professor from duty for three months based on its rules of rewards and punishments.
・ The research institution advised the professor to request the retraction of the articles and other publications and to make necessary corrections to his listing of research achievements (including the articles and other publications).

Response by the research funding organization:
The funding organization took measures that included restriction of eligibility to participate in grant-funded programs for five years (FY 2016 – FY 2020).
3. Prevention of Grant Misuse

(1) Code of conduct for use of grants

- The principles to be followed by teaching and administrative staff at HU in order to prevent grant misuse are prescribed in the Hokkaido University Code of Conduct Concerning the Use of Public Research Funds, the National University Corporation Hokkaido University Regulations concerning Misuse of Research Funds, and the National University Corporation Hokkaido University Plan for the Prevention of Misuse of Grants. Matters concerning related interests and stakeholders are stipulated in the National University Corporation Hokkaido University Employee Ethics Regulations and other sets of rules. Handling as listed below is particularly important.

1. Grantees should recognize that public grants are public funds managed by HU, and must therefore be used fairly and efficiently.
2. When using public grants, grantees should comply with relevant laws, regulations and notices as well as HU’s rules and regulations, administrative procedures and usage rules.
3. Grantees should make efforts to use public grants appropriately in accordance with research plans, understand the characteristics of research activities, and implement administrative procedures efficiently and appropriately.
4. Grantees should make efforts to build mutual understanding and work closely with other HU members to prevent the misuse of public grants.
5. When contractors are involved in the use of public grants, grantees should act fairly to avoid creating public suspicion or distrust.
6. Grantees should participate proactively in training programs and similar on the handling of public grants to learn about relevant laws, regulations, administrative procedures and rules.
7. Grantees should refrain from activities that may create public suspicion or distrust, such as accepting monetary or other donations from interested parties, borrowing items, research equipment and the like without permission, or receiving services free of charge.
8. Grantees should not misuse, allow the misuse of or tolerate the misuse of grants.
9. Grantees should not participate in the misuse of grants.

What is an interested party?
- A business operator contracted to provide goods or services, or a business operator seeking to secure a contract for such provision
- A person who has applied for enrollment at HU, a student subject to disciplinary action, and related parties
- A person seeking employment at HU and related parties
(2) Prohibited acts and examples of misuse of research funds

- Teaching and administrative staff should take particular note of the four prohibitions outlined below.

<table>
<thead>
<tr>
<th>Prohibited Acts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submission of documentation containing false information to illegally secure grants from HU, even if the grant is not for personal use, constitutes grant misuse.</td>
</tr>
</tbody>
</table>

- **Falsification of orders (deposits paid) and alteration of related paperwork**
  - Any order placed with a supplier using leftover grant funding where the supplier receives payment as a deposit and then delivers consumables for experiments the following fiscal year or thereafter
  - In cases where there is insufficient grant funding, any order placed where the supplier delivers goods before receiving payment and is then involved in a falsified transaction at a later date for which payment for the previously delivered goods is made
  - In cases where grant funding cannot be appropriated to purchase fixtures or pay for facility renovations, any order where the supplier is instructed to create false documents not reflecting the actual transaction in order to receive university-funded payment

- **Falsification of salaries**
  - Inflation of the number of hours worked on daily sheets used to calculate payments to parties involved in research or students
  - Appropriation of falsified salaries paid to students, etc., for coverage of expenses incurred in laboratory management and operations

- **Falsification of honoraria**
  - Any action that results in HU paying falsified honoraria

- **Falsification of information on business trips and travel expenses**
  - Any action that results in HU paying falsified travel expenses
  - In cases where travel expenses are covered by a different organization, any action that results in HU paying duplicate amounts
  - In cases where a scheduled work-related overnight trip is changed to a day trip, any action that results in HU paying travel expenses for the original overnight trip
  - In cases where a work-related trip is canceled, submission of a falsified work-related trip report and receipt of travel expense funding that is subsequently used for a work-related trip unrelated to the original research objective
  - In cases where a private trip is taken (e.g., to return home or attend a seminar), the request and receipt of funding for travel expenses from HU
  - In cases where a discount economy-class airline ticket is purchased, arrangements for the supplier to create a quotation and invoice for a standard air fare, and padding of the invoice for overseas expenses when in fact the expenditure in question related to the attendance of graduate students, etc. at a domestic academic meeting
The website below outline the final reports on grant misuse that were submitted by research institutions to research funding organizations. The reports include information on expenses whose misuse is grounds for the restriction of eligibility to apply for competitive funds or participate in grant-funded programs and information on expenses covered by the Guidelines for Management and Audit of Public Research Funds at Research Institutes (Implementation Criteria; adopted by the Minister of Education, Culture, Sports, Science and Technology on February 15, 2007, and revised on February 18, 2014). The publication of those reports is intended to raise awareness of how grants have been misused, so as to prevent such misuse, and of what to do in the event of such misuse. The reports cover cases of misuse that occurred after April 2015, when the transitional period following the revision of the Guidelines was finished.

Examples of Misuse of Research Funds

The cases of grant misuse outlined below are excerpted from the website of the Ministry of Education, Culture, Sports, Science and Technology.

Case 1 (falsification of orders (deposits paid))

Outline:
A former professor colluded with his secretary and a supplier to make false accounting documents, thereby causing the university to make payment to the supplier while the professor embezzled the payments as deposits for a long period of time. Some goods were repeatedly delivered for inspection with deposits processed, if necessary, before the goods were brought back to the laboratory. The professor had some of the deposits returned in cash for personal purposes. For the transactions made in and after FY 2008, documentary evidence, such as quotations, delivery slips and invoices, remained. For those between FY 2004 and FY 2007, such evidence was discarded, but electronic data about payments to the supplier remained. The university investigated the documentary evidence and court records, and concluded that deposits had been made based on falsified orders from FY 2004.

Responses by the research institution:
・The research institution judged the former professor’s actions to be worthy of disciplinary dismissal and ordered the former professor to repay his retirement allowance payments.
・Information about this case was published on the research institution’s website.

Response by the research funding organization:
The funding organization took measures including restriction of eligibility to participate in grant-funded programs for five years (FY 2016 – FY 2020).
Case 2 (falsification of honoraria)

Outline:
A professor needed multiple part-time staffers but regarded the procedures for the payment of honoraria to them cumbersome, so the professor asked one of his students to work part-time for him, to falsify the work records of other part-time workers and to request a lump sum payment for the honoraria for the fictitious work. The student, who had actually done the work, prepared the falsified documents as requested. Although the professor admitted the receipt of falsified honoraria and was suspected of having used some of the honoraria for personal purposes, no conclusive evidence was found about how all the money was spent. As such, the research institution could not establish that the honoraria (i.e., personnel expenses) had been used wholly or partially for personal purposes, but concluded that the professor had misused research funding based on the fact that he had received falsified honoraria, that he had admitted to falsifying work and that he had had a collaborator to whom he made payment from the falsified honoraria.

Responses by the research institution:
- The research institution cut the professor’s salary based on its employment rules.
- Information about this case was published on the research institution’s website.

Response by the research funding organization:
The funding organization took measures including restriction of eligibility to participate in grant-funded programs for a year (FY 2016).

Case 3 (falsification of information on business trips)

Outline:
A professor who attended a seminar that was hosted jointly by an academic society and a corporation received travel expenses from the corporation, but concealed the payment and requested that the university provide reimbursement of the travel expenses. Accordingly, the university concluded that he had intentionally billed the university twice for the travel expenses.

Responses by the research institution:
- The research institution fired the professor.
- After the investigation was initiated, the research institution suspended the use of public research funds that had been appropriated to his laboratory or that had been covered by any outsourcing contracts.
- Information about this case was published on the research institution’s website.

Response by the research funding organization:
The funding organization took measures including restriction of eligibility to participate in grant-funded programs for 10 years (FY 2016 – FY 2025).
(3) Grant types

- Grants are roughly classified as follows:

<table>
<thead>
<tr>
<th>Grants</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>External funds</td>
<td>(1) Research funds distributed by the national government, independent administrative agencies, etc. (e.g., competitive funds)</td>
</tr>
<tr>
<td>(2) Research funds from incorporated foundations, private corporations, etc.</td>
<td>Grants for commissioned research Joint research funds Donations (e.g., endowed programs, grants-in-aid (*)</td>
</tr>
<tr>
<td>University funds</td>
<td>(3) Management expenses grants (Ministry of Education, Culture, Sports, Science and Technology), etc.</td>
</tr>
</tbody>
</table>

(*) Personal accounting for donations made to assist education and research, etc. is prohibited; such donations must be passed on to HU.

Systems specified as competitive funds by the Cabinet Office in (1) above

<table>
<thead>
<tr>
<th>Ministry</th>
<th>Managing organization</th>
<th>System</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cabinet Office</td>
<td>Food safety committee secretariat</td>
<td>Research on Technology to Evaluate the Effects of Food on Health</td>
</tr>
<tr>
<td>Ministry of Internal Affairs and Communications</td>
<td>Ministry of Internal Affairs and Communications</td>
<td>Strategic Information and Communication R&amp;D Promotion Program</td>
</tr>
<tr>
<td></td>
<td>Fire and Disaster Management Agency</td>
<td>ICT Innovation Creation Challenge Program</td>
</tr>
<tr>
<td></td>
<td></td>
<td>R&amp;D on Technologies for Solving Digital Divide</td>
</tr>
<tr>
<td>Ministry of Education, Culture, Sports, Science and Technology</td>
<td>Ministry of Education, Culture, Sports, Science and Technology/Japan Agency for Medical Research and Development (AMED)</td>
<td>National Problem Resolution Research and Development Promotion Program</td>
</tr>
<tr>
<td></td>
<td>Japan Science and Technology Agency (JST)</td>
<td>Future Society Creation Project</td>
</tr>
<tr>
<td></td>
<td>JST/AMED</td>
<td>Research Results Development Program</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Strategic Basic Research Programs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Strategic International Collaborative Research Program</td>
</tr>
<tr>
<td></td>
<td>AMED</td>
<td>Grants for Promotion of Medical Research and Development</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Health survey promotion grants</td>
</tr>
<tr>
<td>Ministry of Agriculture, Forestry and Fisheries</td>
<td>Ministry of Agriculture, Forestry and Fisheries</td>
<td>Agriculture, Forestry and Fisheries/Food Science and Technology R&amp;D Promotion Programme</td>
</tr>
<tr>
<td>Ministry of Economy, Trade and Industry</td>
<td>Ministry of Economy, Trade and Industry</td>
<td>Strategic Basic Technology Enhancement and Collaborative Support Project (Strategic Basic Technology Upgrading Support Program)</td>
</tr>
<tr>
<td>Ministry of Land, Infrastructure, Transport and Tourism</td>
<td>Ministry of Land, Infrastructure, Transport and Tourism</td>
<td>Construction Technology Research and Development Grant System</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Transportation Technology R&amp;D Promotion Programme</td>
</tr>
<tr>
<td>Ministry of the Environment</td>
<td>Environmental Restoration and Conservation Agency (ERCA)</td>
<td>Environmental Research and Technology Development Fund</td>
</tr>
<tr>
<td></td>
<td>Nuclear Regulation Authority</td>
<td>Project Cost for the Strategic Promotion of Radiation Safety Regulation Studies</td>
</tr>
<tr>
<td>Ministry of Defense</td>
<td>Acquisition, Technology &amp; Logistics Agency</td>
<td>Innovative Science &amp; Technology Initiative for Security</td>
</tr>
</tbody>
</table>
(4) Competitive funds and similar forms of support

- **Payment based on estimation and subsequent checking**
  
  For competitive funds and similar, payment can be requested for an amount calculated based on the relevant research plan once funding has been approved. However, such funding is based only on estimation; the funding organization will check how the funds were actually used after the end of the project fiscal year (“checking of usage”).
  
  If checking reveals expenditure outside the scope of the project, the relevant amount must be returned to the funding organization.
  
  Furthermore, as strict penalties (see “4. Penalties for Research Misconduct, Grants Misuse and Fraudulent Receipts”) apply for gross misuse of funds, grantees must bear in mind that checking will be implemented at a later date and use funding appropriately. A keen sense of responsibility is therefore required even after a grant application is approved.

* Contact the Administration Office of the relevant faculty, school, etc. with any inquiries on the use of funding.

**Reference: Flow of Competitive Funding**

- **January** Application
- **April** Unofficial payment decision
- **May** Payment decision
- **Application - Acceptance**
- **Research project period**
- **End of project period**
- **May** Reporting of results
- **August** Checking of funding usage
- **December** Confirmation of funding usage
- **January** Repayment procedures

- **Funding organization representatives**
  - may visit the University to investigate and check receipts and other evidence related to the project.

- **Once the research project period ends, it may take six months or longer to complete all related procedures.**

**Restrictions**

As competitive funds and similar forms of support come from taxpayer money, they must be used fairly and with the aim of achieving optimum results at minimum cost. This basic concept remains the same for the various systems in operation.

In actuality, however, there are differences in the interpretation of this basic concept because usage rules are prescribed for each individual system. It is therefore difficult to categorically state whether funds may or may not be used for certain purposes. For this reason, it is important to check the latest funding overview, funding conditions, FAQs and other information relating to the relevant system concerning the use of funding.

The next section describes the main usage restrictions on competitive funds and similar (direct expenditure) for reference, as well as URLs of some websites describing usage rules of competitive fund systems.
Examples of Main Usage Restrictions on Competitive Funds and Similar (Direct Expenditure)

(1) Combination with other forms of expenditure

Cost burdens must be separated for individual projects where possible. In principal, multiple competitive funds and similar may not be combined.

However, some types of research funding may be combined if certain requirements are fulfilled.

(2) Usage for purposes other than the research objectives

Competitive funds and similar may be used exclusively to cover expenses directly related to the goals of the research and expenses incurred in collecting and processing research results. By way of example, part-time workers employed using competitive funds and similar may not work on duties other than those related to the relevant project.

(3) Usage outside the period of research

Competitive funds and similar may be used from the date specified by the relevant rules (e.g., the unofficial funding decision date and the first date of the commissioned research period). Funding may not be used to cover expenses (orders) prior to this date. Payments made are also not acknowledged as being expense-related unless the relevant goods are delivered and inspected by the end of the fiscal year (or the last day of the period of research) and used for the specified project.

Even where goods are delivered and inspected by the end of the fiscal year, purchases of large quantities of consumables or similar that cannot be used within the period of research are considered to be for budget consumption, and do not qualify as eligible expenses. Planning to avoid a concentration of expenditure at the end of the fiscal year is therefore necessary.

Grants may also not be used for items that retain asset value after the project period (such as the purchase of real estate, construction or renovation of facilities such as buildings, etc.).

(4) Other

Non-essential luxuries such as alcohol and cigarettes may not be purchased with grant funding. Expenses considered to be indirect costs are not covered. However, as rules differ between systems, there are cases in which required stationery, business equipment, fixtures and the like may be purchased for the accomplishment of the accepted research objectives.

URLs of Some Websites Describing Usage Rules of Competitive Fund Systems

- Usage rules and forms for Grants-in-Aid for Scientific Research (KAKENHI) – Japan Society for the Promotion of Science –
  https://www.jsps.go.jp/j-grantsinaid/16_rule/rule.html


- Functional Operation of Research Funds – Japan Agency for Medical Research and Development –
  http://www.amed.go.jp/program/kenkyu_unyo.html
What are indirect costs?

A certain percentage of direct costs are disbursed to cover indirect costs to the research institutions to which recipients of competitive funding are affiliated. Disbursements for indirect costs are not intended to cover research expenses to be incurred by the researchers.

Disbursements for indirect costs are provided to support the research activities for which competitive funding was granted, easing the burden on the research institutions and helping them to upgrade their research environment. Disbursements for indirect costs are also intended to facilitate the implementation of research activities covered by disbursements for direct costs.

Principal uses of disbursements for indirect costs exemplified in the Common Guidelines for Indirect Cost Disbursement for Competitive Funds are shown below. Disbursements for indirect costs at HU are also made in reference to the examples shown in the guidelines.

<table>
<thead>
<tr>
<th>(1) Costs for the administration section</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Costs for administrative facility and equipment installation, maintenance and operation</td>
</tr>
<tr>
<td>b. Costs necessary for administrative office work</td>
</tr>
<tr>
<td>Other</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(2) Costs for the research section</th>
</tr>
</thead>
<tbody>
<tr>
<td>c. Costs regarding joint-use equipment, etc.</td>
</tr>
<tr>
<td>d. Costs necessary for the promotion of research activities based on the application of grant-funded projects</td>
</tr>
<tr>
<td>e. Patent-related costs</td>
</tr>
<tr>
<td>f. Costs for research building installation, operation and maintenance</td>
</tr>
<tr>
<td>g. Costs for installation, operation and maintenance of laboratory animal management facilities</td>
</tr>
<tr>
<td>h. Costs for installation, operation and maintenance of researcher exchange facilities</td>
</tr>
<tr>
<td>i. Costs for equipment installation, maintenance and operation</td>
</tr>
<tr>
<td>j. Costs for installation, maintenance and operation of computer networks</td>
</tr>
<tr>
<td>k. Costs for installation, maintenance and operation of large computers (incl. supercomputers)</td>
</tr>
<tr>
<td>l. Costs for installation, maintenance and operation of a large-computer building</td>
</tr>
<tr>
<td>m. Costs for library installation, maintenance and operation</td>
</tr>
<tr>
<td>n. Costs for agricultural-field development, maintenance and operation</td>
</tr>
<tr>
<td>Other</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(3) Costs for other project-related sections</th>
</tr>
</thead>
<tbody>
<tr>
<td>o. Costs for research results development programs</td>
</tr>
<tr>
<td>p. Costs for PR programs</td>
</tr>
<tr>
<td>Other</td>
</tr>
</tbody>
</table>
(5) **Advance payment for expenditure before grant issuance**

- In external funding, the grant may not be provided in time for the start of the research period. In such cases, HU can make temporary advance payments using its own funds to ensure the smooth implementation of the research project. Contact the accounting or other section of the affiliated faculty, school, etc. if advance payment is required.

**Advance Payment**

**Paid research funds**

**Period of research (project)**


At any time, it's possible to purchase goods, hire part-time workers and pay for travel expenses!

**Points to consider regarding external funding as a whole**
- In principle, advance payments cannot be made when the other party is a private corporation.
- In cases where a grant for which advance payment has been made is not paid, the advance payment must be returned to the University.

**Points to consider regarding advance payment of a Grant-in-aid for Scientific Research (KAKENHI)**
- For new research projects, advance payment can be made from the date of notice of unofficial funding decision for both the KAKENHI Series of Single-year Grants and the KAKENHI Multi-year Fund.
- For the KAKENHI Series of Single-year Grants for ongoing research projects, advance payment can be made from April 1.
- For Fostering Joint International Research and Returning Researcher Development Research in the Fund for the Promotion of Joint International Research, different KAKENHI rules apply; advance payment can be made from the date on which the University submits a grant application.
- In cases where the Research Results Report or the Research Intermediate Report to be submitted in the applicable fiscal year is not handed in by the deadline, advance payment for the grant in the applicable fiscal year will be stopped.
(6) System of Grants-in-Aid for Scientific Research (carry-over, return and indirect cost disbursements)

- The two systems for Grants-in-aid for Scientific Research (KAKENHI) are the KAKENHI Series of Single-year Grants and the KAKENHI Multi-year Fund. Different rules apply to these systems as outlined below.

<table>
<thead>
<tr>
<th>KAKENHI Series of Single-year Grants</th>
<th>KAKENHI Multi-year Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Funding decision</strong></td>
<td>Funding decision for multiple fiscal years throughout the whole research period</td>
</tr>
<tr>
<td>Each fiscal year</td>
<td>Initial fiscal year</td>
</tr>
<tr>
<td>Each fiscal year after the funding decision, a grant is received for the relevant fiscal year.</td>
<td>After the funding decision, a grant is received only for the first fiscal year.</td>
</tr>
<tr>
<td><strong>Delivery of goods</strong></td>
<td>Subsequent fiscal years</td>
</tr>
<tr>
<td>Goods may be purchased across fiscal years within the subsidized project period.</td>
<td>A grant is received at the start of the relevant fiscal year.</td>
</tr>
<tr>
<td><strong>Accelerated grant usage</strong></td>
<td><strong>Accelerated use of grants is possible in accordance with necessity for research</strong></td>
</tr>
<tr>
<td>&gt; Carry-over</td>
<td>&gt; The period of the subsidized project may not be reduced, and advance payments may be used after submission of an application form.</td>
</tr>
<tr>
<td>Reason Unavoidable and unforeseeable circumstances</td>
<td>Procedure</td>
</tr>
<tr>
<td>Procedure Advance procedures must be followed. (See next page.)</td>
<td>No advance procedures need to be followed. (Grant usage must be detailed in ex-post-facto reporting for each fiscal year.)</td>
</tr>
<tr>
<td>Combination with a grant for the following fiscal year Even where carry-over is approved, the grant may not be combined and used with a grant for the following fiscal year</td>
<td>Combination with a grant for the following fiscal year</td>
</tr>
<tr>
<td>&gt; Adjustment funds Funds limited to the full amount of unused grants may be used in addition to grants for the following year. (See next page.)</td>
<td>The grant may be combined and used with a grant for the following fiscal year.</td>
</tr>
</tbody>
</table>

- Delivery of goods must be completed by March 31st (the end of the fiscal year); grants may not be used across fiscal years.

- Goods may be purchased across fiscal years within the subsidized project period.

- Accelerated use of grants in the form of adjustment funds is possible in accordance with necessity for research. *The period of research may not be reduced, and advance payment may be used only after changes to the funding decision are finalized.

- Accelerated use of grants is possible in accordance with necessity for research. *The period of the subsidized project may not be reduced, and advance payments may be used after submission of an application form.

- Carry-over Reason Unavoidable and unforeseeable circumstances Procedure Advance procedures must be followed. (See next page.) Combination with a grant for the following fiscal year Even where carry-over is approved, the grant may not be combined and used with a grant for the following fiscal year

- Carry-over Reason May be used in the following fiscal year with no limitations on reasons. Procedure No advance procedures need to be followed. (Grant usage must be detailed in ex-post-facto reporting for each fiscal year.) Combination with a grant for the following fiscal year The grant may be combined and used with a grant for the following fiscal year.

- Advance procedures must be followed to extend the subsidized project period.

- Grant usage must be detailed in ex-post-facto reporting for each fiscal year.
- Carry-over of the KAKENHI Series of Single-year Grants based on submission of an application for the carry-over

With the KAKENHI Series of Single-year Grants, if the original research plan is changed and the research period is extended to the following fiscal year due to unavoidable factors that were unexpected when the grant was determined, an application for a carry-over must be submitted through the Ministry of Education, Culture, Sports, Science and Technology. The grant may be carried over to the following fiscal year with the approval of the Minister of Finance.

Grants that may be carried over are those covering expenses that will now be incurred in the following fiscal year due to changes in 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.

<table>
<thead>
<tr>
<th>Reasons for carrying over the KAKENHI Series of Single-year Grants</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(1) Difficulties in preliminary surveying for research</strong></td>
</tr>
<tr>
<td>Cases where preliminary surveying needs to be reviewed, etc. due to unforeseen circumstances</td>
</tr>
<tr>
<td><strong>(2) Difficulties in deciding the research method</strong></td>
</tr>
<tr>
<td>Cases where a new research method needs to be employed due to unforeseen circumstances</td>
</tr>
<tr>
<td><strong>(3) Terms and conditions of planning</strong></td>
</tr>
<tr>
<td>Cases where research needs to be postponed until an unforeseen problem is solved</td>
</tr>
<tr>
<td>E.g.: circumstances of parties contributing to research, academic societies or printing/publishing companies, delayed equipment development, equipment breakdown, injury/illness of principal investigators/co-investigators</td>
</tr>
<tr>
<td><strong>(4) Difficulties in obtaining materials</strong></td>
</tr>
<tr>
<td>Cases where research materials cannot be obtained as planned due to unforeseen circumstances</td>
</tr>
<tr>
<td><strong>(5) Circumstances of countries involved in research</strong></td>
</tr>
<tr>
<td>Cases where the initial research plan needs to be extended or suspended due to unforeseen circumstances relating to a country involved in the research</td>
</tr>
<tr>
<td><strong>(6) Weather conditions</strong></td>
</tr>
<tr>
<td>Cases where the initial research plan needs to be extended or suspended due to exceptional weather conditions such as heavy rain or heavy snow</td>
</tr>
</tbody>
</table>

*When applying to carry over the KAKENHI Series of Single-year Grants, the principal investigator only needs to fill out Form C-26, “Reason for Carrying Over Funds.” However, the principal investigator may be asked about the reason in detail by the Japan Society for the Promotion of Science or the Ministry of Education, Culture, Sports, Science and Technology.*
Use of unused funds of the KAKENHI Series of Single-year Grants in the following fiscal year using the Adjustment Fund

For the KAKENHI Series of Single-year Grants, when the final fiscal year is not the current fiscal year, if the requirements in the carry-over system are not met and the unused portion of a grant (unused portion due to cost reduction, etc.) is 50,000 yen or more, an amount limited to the total unused amount may be added to research funding for the following fiscal year if the specified application forms are submitted.

To carry over grants to the following fiscal year, they must be temporarily returned to the funding organization. The funds allocated to Co-Investigators (Kenkyu Buntansha) must also be returned temporarily through the research institution with which the Principal Investigator is affiliated.

- Even for identical research topics, grants carried over from the previous year may not be added to grants from the current fiscal year because they are from separate subsidized projects.
- Grants that have been carried over to the following fiscal year cannot be carried over to the year after the following fiscal year.

What if a portion of the grant remains unused at the end of the subsidized project period?

- Return the unused portions of grants regardless of the amount.
- For the KAKENHI Series of Single-year Grants, if the requirements are met, adjustment funds may be used to carry over the unused funds to the following fiscal year.
- Research performance report submission is the only requirement for the return of unused portions of grants.
- Returning unused amounts of KAKENHI will in no way result in disadvantageous treatment in subsequent grant application screenings.
- KAKENHI indirect costs

(1) Transfer of funds for indirect costs to research institutions

Grants-in-aid for Scientific Research (KAKENHI) are competitive funds to be granted to individual researchers (such as principal investigators), and funds for both direct and indirect costs are allocated to them. However, funds for indirect costs are intended for the research institutions of the researchers receiving KAKENHI, so the researchers must promptly transfer those funds received to their research institutions.

Reference: Administrative process of KAKENHI transfers for indirect costs

Source: “Handbook on the Grants-in-Aid for Scientific Research (KAKENHI) Program” issued by the Research Promotion Bureau of the Ministry of Education, Culture, Sports, Science and Technology (MEXT) and the Japan Society for the Promotion of Science (JSPS)

(2) Important points on the use of funds for indirect costs

Funds for indirect costs may not be used as research funds for the research subjects covered by funds for direct costs. (Aggregated use of funds for direct and indirect costs is not allowed, either.)

Even when identical goods are purchased, payment is disbursed from direct cost funds if they are necessary for the implementation of the subsidized project, and from indirect cost funds if they are indirectly necessary for the implementation of the subsidized project. To decide which cost fund category should be used, the purpose of use must be considered.

Example: Purchase of a computer

- A computer necessary for analyzing data in research for which a KAKENHI was granted
  ⇒ Disbursed from direct cost funds
- A computer to be installed in the office for KAKENHI accounting work
  ⇒ Disbursed from indirect cost funds
(7) Authority for faculty accounting duties

- In accordance with the relevant regulations, duties related to finance and accounting at HU are performed under the supervision of the President, who delegates the work involved to teaching and administrative staff. Individuals entrusted with such duties must be fully aware of their responsibilities and execute the work reliably.

- The main duties delegated to faculty members involve concluding contracts and performing inspections.
  
  - **Contracts**: Faculty members are permitted to place orders within the range of permitted items (see “3. (8) Contracting (ordering) system”).
  
  - **Inspections**: Faculty members inspect related paperwork such as specification documents to ensure that goods delivered match those ordered.

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### Related Rules and Regulations

**National University Corporation Hokkaido University Accounting Rules**

*Article 4 (Administration of Finance and Accounting)*

Duties related to finance and accounting at the University shall be controlled by the President.

*Article 5 (Delegation of Authority for Duties)*

The President may delegate authority to perform duties related to finance and accounting at the University to executives and employees of the University.

**National University Corporation Hokkaido University Regulations on Work Authority Related to Finance and Accounting**

*Article 3 (Delegation of Authority for Duties)*

The delegation of authority for duties related to accounting and finance shall be as prescribed in *Appended Table 1 (*).*

*Article 4 (Authority for Duties and Responsibility)*

Individuals entrusted with duties pursuant to the provisions of the preceding article (hereinafter referred to as “mandatories”) must be aware of their full responsibility for authority in the conduct of such work, and shall execute the related tasks reliably.

(*) Authority for individual duties is prescribed in Appendixed Table 1; faculty members are delegated authority for contracts or inspections.
(8) Contracting (ordering) system

- **Contracts concluded by HU**
  - Contracts involving payment
  - Contracts involving receipt of payment
  - Contracts involving neither payment nor receipt of payment

*Particular care should be taken with contracts involving payment.*

- **Contract methods**
  - In principle, HU’s contracts are competitive. However, no-bid contracts may be concluded in exceptional circumstances.
    - (e.g., when the estimated contract amount is less than 5 million yen)
  - *Even with sole-source contracts, market research and other forms of investigation are needed to determine appropriateness of pricing.*
  - *Handling may depend on external funding accepted.*

- **Ordering by faculty members**
  - In principle, orders shall be placed by the department in charge of contracts. However, orders may be made by faculty members if failure to procure the item promptly is expected to impede education or research, provided that the contract value is less than one million yen and the orders are made from specified vendors.
  - Faculty members may also place orders via HU’s supply purchasing website (electronic purchasing system). To order online, one chooses items from a catalog of products that include office supplies, daily commodities, electrical appliances and physical/chemical laboratory appliances, as well as reagents, books and electronic parts. One must also provide information on the usable budget. This website is not yet available to faculty members at facilities outside the Sapporo and Hakodate campuses.

- **Points of consideration for ordering by faculty members**
  - Orders may not intentionally be divided into amounts less than one million yen.
    - (Contact the Administration Office of the affiliated faculty, school, etc. in regard to contracts of one million yen or higher.)
  - No bias should be shown toward specific suppliers when orders are made.
  - Large amounts of consumables should not be purchased at the end of the fiscal year.

*These points were flagged in past investigations on grant usage and the like. If similar issues are found in future investigations, grants may need to be returned.*
(9) Advance payment

- An HU faculty member concluding a contract for an amount less than 500,000 yen in relation to an urgent purchase, loan, etc. of goods from a store or similar for work purposes (e.g., for education or research) and paying the relevant amount may claim reimbursement for the purchase.

Points to Note Matters of Particular Importance

- Advance payment is to be used only when necessary and only 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 advance payment has been made.
- Advance payment cannot be used for transactions with suppliers offering credit sales (i.e., deferred payment)

Process and Procedures for Advance Payment Requests

1) Purchase with advance payment

2) Advance payment request
   Documents to be submitted
   - Purchase Request Form
   - Advance Payment Reimbursement and Corporate Card Settlement Form
   - Itemized official receipt or other receipt
   *Third-party checking of goods delivery slip
   *Promptly after advance payment

3) Payment

[Administration offices of faculties, schools, etc. and Procurement Division of Finance Department]

- Checking of submitted documents
- Payment procedure

• Obtain an official receipt showing the addressee and date.
• Use a corporate credit card (see “3. (10) Use of corporate credit cards”) if possible.

Note
- When attendance fees for conferences, etc. include meal and accommodation fees
  Is the amount clearly specified?

  YES
  Request amount after deducting amounts for meals, accommodation, etc. from the attendance fee

  NO
  Request entire attendance fee
  *Travel costs (daily allowance and accommodation) must be deducted.

- Points to Note
  - Matters of Particular Importance
(10) Use of corporate credit cards

- HU promotes the use of corporate credit cards to: 1) reduce temporary personal burdens caused by advance payment, 2) reduce remittance fees associated with advance payment reimbursement and payments to business connections, and 3) enhance the transparency of the University’s debts.

Points to Note Matters of Particular Importance

1) Usage restrictions involving expenses with a prescribed execution deadline (e.g., external funds)
   *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.)
   *When a card is used for expenses with no prescribed execution deadline, settlement must be requested by the last day of March.

2) Cards cannot be used for transactions with suppliers offering credit sales (i.e., deferred payment).

Process and Procedures for Corporate Credit Card Usage

1) Purchase using a corporate credit
   - Checking of submitted documents
   - Payment procedure

2) Journalizing and processing
   - Public funding used

3) Expense settlement request
   - Documents to be submitted
     - Purchase request form
     - Advance Payment Reimbursement and Corporate Card Settlement Form
     - Printout of the “public expenses” screen of the account statement journalizing service
     - Credit card slip and official receipt
     - Related documentary evidence
     - Third-party check of goods delivery slip

4) Payment
   - Note: Remember to request and record the account statement. (An email notifying that journalizing public and private expenses is possible is sent by the account statement journalizing service. These expenses should be clearly distinguished in the record.)

[Administration offices of faculties, schools, etc. and Procurement Division of Finance Department]
(11) Receiving inspection of deliveries

- In principle, goods, etc. delivered to HU from vendors must be checked against the delivery slips and inspected (receiving inspection) at the Delivery Acceptance and Inspection Center.

For goods delivered via a channel other than the Delivery Acceptance and Inspection Center (e.g., direct courier deliveries from manufacturers, store purchases, advance payments, corporate credit card payment and orders via Electronic Purchasing System), the faculty member who ordered the goods must check the delivered goods against the delivery slips and conduct receiving inspection.

**Internal control of delivered goods etc.**

The measures outlined below were introduced to improve the system for checking delivered goods and prevent the misuse of research funds.

➢ For goods delivered via a channel other than the Delivery Acceptance and Inspection Center (e.g., direct courier deliveries from manufacturers, store purchases, advance payment, corporate credit card payment and orders via Electronic Purchasing System), a third-party teaching or administrative staff member other than the faculty member who ordered the goods must spot-check the delivery and stamp the delivery slip.

➢ Delivered goods shall be marked by the Delivery Acceptance and Inspection Center.

➢ Employees of the Procurement Division of the Finance Department perform unannounced inspections at the time of delivery.

➢ Employees of the Procurement Division of the Finance Department perform inspections post-delivery.

➢ Goods subject to asset management shall be managed by serial number.

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**Delivery Check Flow Chart (Ordering by a Faculty Member)**

- The supplier makes a Director Statement of Delivery containing information about the goods ordered.
- The supplier conducts an inspection at the Delivery Acceptance and Inspection Center (Submission of Delivery Slip and Director Statement of Delivery).
- The supplier delivers to the specified institute.
- The supplier submits the Delivery Slip and Director Statement of Delivery to the Delivery Acceptance and Inspection Center on the same day.
- The Delivery Acceptance and Inspection Center sends Delivery Slips and Director Statements of Delivery to the Procurement Division and checks on unannounced inspections.
- Goods subject to asset management are managed by serial number.

A Procurement Division staff member may visit the relevant laboratory/office to monitor how delivered goods are being used. Cooperation with such inspections is expected.
This section outlines the employment of Short-term Support Assistants among the various employment positions at HU. "Short-term Support Assistants" refers to research assistants who engage in seasonal or temporary work. The conclusion of an employment contract with a Short-term Support Assistant involves the establishment of an employer-employee relationship. (Salaries are paid to the Short-term Support Assistant based on the employment contract.)

**Points to Note Matters of Particular Importance**

- Research assistant (Short-term Support Assistant) should be fully informed in advance of the job's tasks, the period of employment, wages/rates, and other relevant matters; willingness to perform the duties at hand should also be confirmed.
- Job application forms and other employment-related documentation should be submitted in advance.
- Work other than that specified in the Work Conditions Notification is prohibited.
- Attendance shall be checked and a daily sheet shall be submitted at the end of the work day.

**Salary Payment and Related Procedures**

1) Give job description/check willingness to perform duties.

2) Submit Employment Application Form, etc. in advance.

3) Issuance of Employment Order and Work Conditions Notification.

4) Work performed
   - Check employee's work performance.
   - Sign daily sheet.

5) Submit daily sheet.
   - No later than the 1st of the month following the month of attendance (Check the submission deadline with the Administration Office of the affiliated faculty, school, etc.)

6) Salary payment
   - Salaries are paid a month in arrears.
   - Checks daily sheet
   - Processes payment of salary

[Administration offices of faculties, schools, etc.]

- Checks job application forms and other employment-related documentation.
- Creates employment orders and Work Conditions Notification.
(13) Honoraria

- Honorarium: Remuneration paid in cases where conclusion of an employment contract is not required (non-employer-employee relationship)

* Honoraria are paid for giving lectures, attending conferences, providing instruction or advice, writing manuscripts, and engaging in interpreting or translation duties among other activities. However, people in employer-employee relationships (e.g., directive relationships) need to be employed as research assistants or similar (see “3. (12) Employment of research assistants”), and an employment contract needs to be concluded.

Points to Note Matters of Particular Importance

- Potential honoraria recipients should be fully informed in advance of the job’s tasks, the period of assignment, wages/rates and other relevant matters, and their willingness to perform the duties at hand should be checked.
- Advance Notification Forms for Honorarium Payment and other relevant documentation should be submitted in advance.
- Work should be supervised and its completion should be checked. An Honorarium Payment Request and other relevant documentation should be submitted once the work is complete.

Process and Procedures for Honorarium Payment

1) Request work/check willingness to perform duties.
2) Submit Advance Notification Form for Honorarium Payment and related documentation
   *1 week before performance of work
3) Work performed
   - Supervise and check completion of work
   - Create Honorarium Payment Request and related documentation
4) Submission of Honorarium Payment Request Form and related documentation
   *Promptly after completion of work
5) Payment of honorarium
   *Around 2-3 weeks after Honorarium Payment Request Form submission

- Checks submitted documentation such as Honorarium Payment Requests.
- Processes payment of honorarium
- Checking of Advance Notification Forms for Honorarium Payment and other submitted documentation.
(14) Travel expenses

- Reimbursement for business travel expenses incurred by teaching and administrative staff may be claimed from HU or from a different organization. This section outlines the procedure for claiming travel expense reimbursement from HU.

* Using the Travel Expenses System *

Points to Note Matters of Particular Importance

➢ Approval for business trips must be requested in advance.
➢ Completion of trips must be verified with a Travel Completion Notification.
➢ The nature of trips must be verified with documentary evidence.

Process and Procedures for Travel Expense Claims

Request for business trip approval
Submit the necessary documentation for approval.
   • Documents showing trip dates, business destination and business details (either academic conference information or invitation letter)

Claimsant

Submit a Business Trip Approval Request via the travel expenses system in advance.

Check of trip (as appropriate)
Accounting Division of Finance Department

Indicate the specific nature of the work. (Ex.: Attendance at oo Conference to gather information on [research topic].)

Nature of trip

Trip Completion Notification via the travel expenses system (promptly after completion of business trip)

An official receipt is not required if the flight was arranged by JTB (the contracted handler of HU’s travel expense operations). However, a boarding pass stub may be required for certain airlines.

Note
- If meals are provided at the conference, etc., or if the attendance fee includes meals, travel expenses must be adjusted so that the faculty member is not paid twice (see "3. (9) Advance payments").
- If travel expenses are reimbursed by multiple organizations, care should be taken to avoid the double receipt of travel money.

Create a Business Trip Report using the travel expenses system if a written report on the trip is required for the handling of external funds, etc.

[Administration offices of faculties, schools, etc.]

- Checks application details and submitted documents
- Approval from the person ordering the trip (head of faculty, school, etc.) via electronic settlement

[Travel Expense Operations Center (JTB)]

- Checks of documentary evidence from the trip and calculation of travel expenses
(15) Management of goods

- Users of any of the goods obtained by HU through purchases using grants, through donations or through voluntary conveyance due to the transfer of researchers from other organizations shall exercise the due care of a prudent manager.

  These goods belong to HU or to the organization providing the funding (e.g., Ministry of Education, Culture, Sports, Science and Technology); they are not personal property.

  (*Those belonging to HU are to bear a label to that effect.)

  Disposal, transfer or lending of goods requires prior permission from the General Secretary (Department Head) of the faculty, school, etc., who has sole authority over the goods at HU, or from the relevant research funding organizations.

- The administration office of the affiliated faculty, school, etc. conducts an on-the-spot inspection every year to ensure the appropriate use and management of goods, ranging from expensive research apparatuses to consumables with resale value (e.g., PCs, tablet PCs, digital cameras and video cameras). The office pays particular attention to those that can easily be converted into cash, so that they are not sold without authorization.

Check the list of prohibitions below. For the handling of goods that requires prior permission, contact the administration office of the affiliated faculty, school, etc. in advance.

Prohibitions

- Personal use of goods and appropriation of goods at the end of the employment period (not allowed even with permission)
- Disposal of goods without permission
- Transfer or lending of goods to a third party without permission
- Appropriation of goods for a different organization without permission in relation to a job transfer
- Changes of user or installation location of goods without permission
- Borrowing of goods from a non-University affiliated party (*1), acceptance of donations of such goods (*2) and appropriation of goods from a different organization without permission in relation to a job transfer

  *1) Including borrowing of goods for demonstrations
  *2) Including provision of promotional goods, etc.

* Violators of these prohibitions will be subject to penal action for breach of the National Corporation Hokkaido University Employment Rules and the National University Corporation Hokkaido University Employee Ethics Regulations.
(16) Book purchases

- Purchasing and management of books are handled in accordance with HU’s accounting rules in the same way as other goods, although there are certain exceptions. For more information, see the Purchasing Books and Magazines page and the Manual for Purchasing Books and Magazines page on the Hokkaido University Library website.

Procedure for Book Purchases

1) Order by faculty member (main suppliers only)
   - Faculty member
   - Bookshop
   - University Library
   - Book supervisor in the Administrative Division

2) Delivery
   - Fixtures delivered to the laboratory via the Library.

Consumables delivered to the laboratory from the bookshop.

*Consumables ordered from the Library are also delivered via the Library.
*Fixtures and consumables should be clearly distinguished in orders by faculty members and purchase requests for books.

Criteria for classification of books as fixtures
Books with an expected usage period of at least one year from acquisition or with a binding (excerpt from the National University Corporation Hokkaido University Fixed Asset Management Regulations)

Subscriptions to magazines are handled differently from book purchases. For more information, refer to 7. Subscriptions to Magazines in the Manual for Purchasing Books and Magazines.

Book inventories of individual laboratories and offices are inspected to ensure appropriate management. Your cooperation is greatly appreciated.
4. Penalties for Research Misconduct, Grant Misuse and Fraudulent Receipts

- Penalization by the funding organization for research misconduct and for the misuse of grants may extend beyond the offending individual to the research institution receiving the grant.

### Penalties to individuals

#### Imposed by the University

In accordance with the Hokkaido University Employment Rules, the offending individual may be subject to disciplinary action such as dismissal, suspension, temporary suspension, pay reduction or reprimand, or measures such as admonishment or stern warning.

(In accordance with the National University Corporation Hokkaido University Regulations concerning Wrongdoing in Research Activities and the National University Corporation Hokkaido University Regulations concerning Misuse of Research Funds, in the event of misconduct or grant misuse, the University shall announce investigation results promptly except where it is found that there are reasonable grounds to withhold information from the public. In principle, the information to be made public shall include the names and affiliations of officials or employees related to the misconduct/misuse, the details of said misconduct/misuse, the measures taken up to the time of the announcement, the names and affiliations of the investigation committee members, and the methods and procedures of the investigation. Other information shall also be made public except where a need to withhold details from the public is found.)

#### Imposed by the funding organization

The various penalties that may be imposed under competitive funding systems include the suspension of eligibility to apply for grants and orders for grant repayment along with additional charges. For details, see the relevant information on the applicable competitive funding system.

### Restriction of eligibility to apply for grants due to misconduct involving competitive funds

<table>
<thead>
<tr>
<th>Individuals involved in misconduct</th>
<th>Degree of misconduct</th>
<th>Period of eligibility restriction</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individuals engaging in aggravated misconduct, e.g., with the intention or plan to commit misconduct from the outset of research</td>
<td></td>
<td>10 years</td>
</tr>
<tr>
<td>2. Authors of publications, etc. regarding research in which misconduct is committed</td>
<td>Individuals in charge of the publication (supervising editor, lead author or those with equivalent responsibility)</td>
<td>Cases in which the misconduct is considered to have major impacts on society and the development of research in the discipline or to be highly malicious in nature</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cases in which the misconduct is considered to have minor impacts on society and the development of research in the discipline or to be minimally malicious in nature</td>
</tr>
<tr>
<td></td>
<td>Authors other than the above</td>
<td></td>
</tr>
<tr>
<td>3. Individuals involved in other types of misconduct</td>
<td></td>
<td>2 – 3 years</td>
</tr>
<tr>
<td>Individuals in charge of publications, etc. regarding research in which misconduct is committed but not directly involved in the misconduct themselves (supervising editor, lead author or those with equivalent responsibility)</td>
<td>Cases in which the misconduct is considered to have major impacts on society and the development of research in the discipline or to be highly malicious in nature</td>
<td>2 – 3 years</td>
</tr>
<tr>
<td></td>
<td>Cases in which the misconduct is considered to have minor impacts on society and the development of research in the discipline or to be minimally malicious in nature</td>
<td>1 – 2 years</td>
</tr>
</tbody>
</table>
● Restriction of eligibility to apply for grants due to misuse of competitive funds

<table>
<thead>
<tr>
<th>Targets of grant-application eligibility restriction for fraudulent use of grants</th>
<th>Extent of fraudulent use</th>
<th>Period of eligibility restriction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Researchers engaging in or colluding with those engaging in fraudulent use</td>
<td>1. Diversion of funds for personal gain (1) Cases in which the misconduct is considered to have major impacts on society and to be highly malicious in nature</td>
<td>10 years</td>
</tr>
<tr>
<td></td>
<td>2. Other types of diversion (2) Cases in which the misconduct is considered to have minor impacts on society and be minimally malicious in nature</td>
<td>5 years</td>
</tr>
<tr>
<td></td>
<td>(3) Cases other than (1) and (2)</td>
<td>1 year</td>
</tr>
<tr>
<td>Researchers violating the duty of due care of a prudent manager but not directly involved in fraudulent use</td>
<td>Max. 2 years, min. 1 year of ineligibility for funding depending on the degree of violating the duty of due care of a prudent manager</td>
<td></td>
</tr>
</tbody>
</table>

What is a violation of the duty of due care of a prudent manager?
Such violations occur when an individual fails to take full responsibility as the supervisor of a research fund, even if the individual is not directly involved in the misuse.

● Restriction of eligibility to apply for grants due to fraudulent receipt of competitive funds

<table>
<thead>
<tr>
<th>Targets of grant-application eligibility restriction for fraudulent receipt of grants</th>
<th>Period of eligibility restriction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Researchers who have received competitive funds by deceit or other fraudulent means, or who have colluded in the receipt of such funds in such ways.</td>
<td>5 years</td>
</tr>
</tbody>
</table>

Example:
A professor illegally received a grant from the Japan Society for the Promotion of Science by applying using another researcher’s ID and Password without permission.

Legal action
A civil or criminal complaint may be filed by HU or the funding organization in relation to the misuse of funds.

Penalties to the research institute
The following penalties may be applied to the research institute:

1) Cancellation of the decision to grant the competitive fund for research activities in which any fraudulent act has been committed, or an order to repay the funds in part or whole depending on the severity of the case

2) Cancellation of the decision to grant the competitive fund subject to misuse, or an order to repay the funds in part or whole depending on the severity of the case
5. Misconduct Investigation Office

- HU’s Misconduct Investigation Office deals with research misconduct and misuse of grants as described below.

**Misconduct Investigation Office**

- Name: Sakamoto/Matsuda Law Office
- Address: Residia Odori Koen 3F
  Odori Nishi 13-chome 4, Chuo-ku, Sapporo 060-0042
- Tel.: 011-251-3116
- Fax: 011-251-3118
- Reception hours: 10:00 to 17:00 weekdays

**Reporting method:**
Any person making an allegation regarding grant misuse or research misconduct at HU will be asked to provide their name, address and contact information and to submit an Allegation Form either in person at the office or by post/fax.

The Misconduct Investigation Office will accept only allegations made based on objective and reasonable grounds.

**Important points for making an allegation:**
- Making an allegation will not result in disadvantageous treatment for the complainant.
- The complainant may be asked to participate in the investigation.
- The complainant may request that information such as his/her name be withheld in the subsequent procedures.
- Even if the complainant does not request that information such as his/her name be withheld, his/her name will not be known to anyone else except those involved in the investigation.
- If the complainant requests that information such as his/her name be withheld, the investigation may be limited because the investigator cannot directly talk with the complainant.
- Regardless of any request to conceal information such as his/her name, if the investigation determines that the allegation was made out of malice, the complainant may be subject to having his or her name and affiliation made public, to dismissal or to criminal charges.
Teaching and administrative staff need to have a full understanding of research activity rules in order to further enhance their research activities and to ensure appropriate use and management of grants to protect their research funds.

This handbook is intended to help teaching and administrative staff to avoid research misconduct and to use research grants appropriately. Its content is subject to revision.

Inquiries regarding this handbook can be directed to:
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Division of Research Promotion & Planning,
Research Promotion Department,
Hokkaido University
Tel: 011-706-2163
E-Mail: k-senryaku@research.hokudai.ac.jp