

Tokai National Higher Education and Research System (Gifu University・Nagoya University) e-Learning Tutorial for the Appropriate Use of Public Funds (for Students)

**THERS Research Fund Misuse Prevention Committee
THERS Research Safety Control Division**

2026.4

【Points to note】

This training is mainly for graduate students and undergraduate students in their 4th year or higher (2nd year or higher for SA*), to learn about precautions that are needed for use of public funds provided for education and research in universities.

Students with their own research funds, such as the Japan Society for the Promotion of Science Research Fellowship for Young Scientists and Interdisciplinary Frontier Fellowship / Researchers, who manage these funds themselves must also attend training for faculty members. Please note that information on faculty training will be provided at a later date by the relevant office.

*For SA, only those at Gifu University are subjected .

Greeting from the Chief, THERS

Most of the expenses required for education, research, and all other activities conducted at the Tokai National Higher Education and Research System (THERS), Gifu University and Nagoya University are covered by subsidies from the government and public institutions. Almost everyone will have some sort of involvement with it during their time at university.

Recently, many students actively involved in research activities have been using public research funds. Therefore, it is now very important that graduate students, and even undergraduate students, understand the rules of using public research funds.

At Nagoya University there was a case of improper use of research funds in 2022.

Although the faculty member was the main instigator in this case, some students were also involved in the fraud, and it became a serious problem.

The background of the student involvement was that the students were unaware of the rules for use of research funds, and simply prepared documents following the instructions of the faculty member.

This e-Learning for students has been prepared to prevent this kind of incident from happening again.

Information will be provided on the basic flow of procedures and points to note for matters such as business trips, purchase of goods, and salary / remuneration that students are often involved in.

If you are confused or unsure whether certain actions correspond to misuse when you use research funds practically, please consult with the Audit Office (contact details are provided on page 18), rather than worrying about it on your own.

It is hoped that this e-Learning will make all students aware that they form part of the research activities conducted by THERS as well as Gifu University and Nagoya University and will use public funds appropriately.



The purpose of this e-Learning

The purpose of this e-Learning is as follows:

- Confirm the content of the inappropriate account processing of research funds that occurred at the university and convey what constitutes misconduct to ensure that students do not become involved in fraudulent research activities.
- Confirm what students should be aware of when conducting business involving public funds.
- Confirm the point of contact for reporting the fraudulent use of research funds and enable students to take action in the unlikely event that fraudulent behavior is encountered (and the series of actions that lead to that behavior), or if such behavior is seen or heard.

Cases of inappropriate accounting of research funds that occurred at Nagoya University

Investigation results (published October 31, 2022)

[Background and details]

Information was provided to the Report Desk for the Misuse of Research Funds that a Nagoya University faculty member was misusing research funds. A Research Fund Misuse Investigation Committee was established, and, following an investigation, the Committee found evidence of the following misuse:

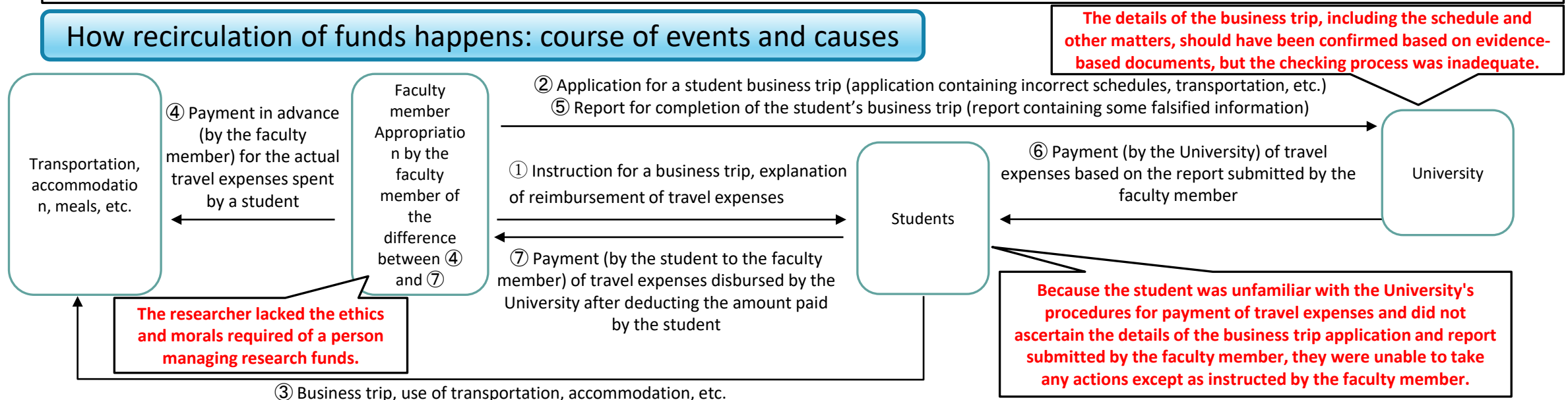
• Falsifying/Inflating travel expenses

The faculty member applied for business trips for him/her or for students; however, they did not go on the trip described in the application, or the work destination, trip length, means of transportation, or accommodation of the actual trip differed from the information provided in the application. Despite the differences between the applications and the actual trips, the faculty member submitted reports for the business trips as described in the original applications and had the university pay for falsified or inflated travel expenses for business trips.

• Recirculation of funds

Under the guise of managing their own lab/research room, the faculty member paid in advance for student's travel related expenses such as transportation, accommodation, meals, etc. Then, by receiving the money paid out by the University for the student's travel expenses as a repayment for advance payment, the faculty member actually took the money for travel expenses from the student, including falsified and inflated travel expenses.

How recirculation of funds happens: course of events and causes



Cases of inappropriate accounting of research funds that occurred at Nagoya University

Nagoya University's response to this incident (for students)

- Student business trip reports, which could previously be prepared by a proxy (faculty member, etc.), **must now be created by the student themselves.**
 - The student bears the responsibility of confirming that the content of their business trip is accurate.
 - * Specific information on how to prepare a business trip report is presented on page 12.
- Please reaffirm the following points:
 - **It is prohibited for labs/research rooms (researchers) to collect travel expenses that have been paid by the university.**
 - Advance provisional payment or vendor payment of travel expenses may be possible. Please minimize the need for the laboratory (researcher) to pay student business trip expenses (transportation costs, accommodation fees, etc.).
 - Even when it is unavoidable for laboratories (researchers) to pay for students' business trip expenses, **please settle only the actual amount paid up front** (repayment of the advance payment by the student to the laboratory (researcher)). The student is to ascertain the actual amount paid up front by the laboratory (researcher) on the business trip, and confirm that the amount reimbursed to the faculty member is correct.

The present case of fraudulent use of research funds occurred due to problems associated with the researcher, university administration, and students. Please be aware of and learn the correct rules about public funds by reading this text, and always be aware of these rules during future research activities to ensure that no students are involved in this type of fraudulent behavior or unwittingly commit fraudulent acts.

What are public funds?

The public funds cited in this e-Learning refer to **all funds handled by Gifu University, Nagoya University, and THERS.**
(Example)

- **Funds provided by public organizations** such as the government or independent administrative agencies (Management expense grants, Grants-in-Aid for Scientific Research, contracted research funds, etc.)
- Student tuitions, earnings from affiliated hospitals
- Private sector joint research, donations, etc.

Public funds are used for all activities publicly conducted by THERS and universities, including education, research and management.

Students have involvement in public funds in the following circumstances

- Going on business trips through research funds held by a faculty member (off-campus research institutes, other universities, fieldwork, academic conferences, data collection, etc.)
- Applying for and being accepted for overseas dispatch work advertised by the university, and conducting long-term research activities at an overseas research institute
- Advance payment for material urgently required by the laboratory for experiments, which is later paid from the research funds of the faculty member
- Request English-language proofreading of an article by a private translation company with the approval of the faculty member, and request that the laboratory administrative staff handle the invoice receipt and payment procedures
- Pay an academic conference fee at one's own expense to attend the conference, then later be reimbursed for the academic conference fee
- Receive a salary or remuneration for tutoring work
- Receive a salary for TA, RA, and SA work
- Undertake short-term employment for part-time work when requested to assist at a symposium conducted on campus
- Participate in experiments as a subject at the request of a faculty member and receive remuneration etc

What is Misuse? (Prohibited usage)(1)

“Use of competitive research funds for other purposes through willful misconduct or gross negligence, or use in violation of the terms of the decision to grant competitive research funds, etc., or the conditions attached thereto.” (Source: the revised guidelines of February 1, 2021)

The following examples constitute misuse of research funds, **whether for personal use or not**:

- Using research funds based on false documents that do not reflect the actual situation
- Using research funds incorrectly without understanding the rules for using research funds (grant conditions, university rules, etc.)

Misuse of Research Funds: Examples

① **Fabricating deposits/rewriting documents**

- Asking a vendor to create a fictitious delivery statement/invoice, then having them handle the money paid by the University.
- Asking a vendor to charge extra on the invoice and having them handle the surplus money.
- Having a vendor create documents stating that products due to be delivered the following year or thereafter have all been delivered during the current year and paying in advance for the undelivered products.
- Creating a vendor quote, invoice, or delivery statement yourself, and billing the University to pay yourself.

② **Fabricating business trips/exaggerating expenses incurred for business trips**

- Having the University pay travel expenses for a fabricated business trip and having yourself or another person handle the money.
- Reporting the length of a business trip as longer than it should be and having yourself or another person handle the surplus money received as travel expenses.
- Buying an economy class discount airline ticket but asking the vendor to create a regular airfare quote/invoice, and filing an exaggerated claim for overseas travel expenses, which you use for graduate students to attend domestic academic conferences, etc.

What is Misuse? (Prohibited usage)(2)

Misuse of Research Funds: Examples

③ False employment, false remuneration, recirculation of funds

- Having the University pay wages based on attendance records, etc. that do not reflect the actual attendance status (false employment).
- Having the University pay remuneration for work that did not actually take place (false remuneration).
- Collecting the wages paid to a student for a fabricated part-time job as a way to generate cash to use at your own discretion (false employment + recirculation of funds).

*Recirculation of funds is considered unethical **regardless of whether the person involved has given consent.**

④ Use contrary to the conditions of the grant decision, etc.

- Hiring and paying remuneration to a person not on the list of research participants.
- Buying equipment that is prohibited by the conditions, using the fund for academic exchange with a specific country.
- Registering and arranging airline tickets before the KAKENHI grant decision is made and taking the trip after the start of the research period and paying for it with the KAKENHI grant.
- Asking a vendor to prepare a quote that divides the amount into three equal parts and then placing orders with different dates, in order to purchase at your own discretion in excess of the maximum faculty order limit set by your institution (i.e., less than JPY 1,500,000 per contract, including tax).

The preceding examples are for faculty members and staff. Although students do not have the authority to independently manage and use research funds in principle, they may be involved in the use of research funds such as for business trips and the purchase of goods. Therefore, students themselves must be aware that these funds are public funds operated by THERS and universities, and they need to learn the rules for using these funds so that they not become involved in actions that may lead to fraudulent behavior such as that mentioned earlier.

Points to note on various procedures

The points to note for the following procedures where students may be involved in the use of research funds is summarized in the following pages from the perspective of the basic flow of procedures and to prevent fraudulent use of funds:

- **Business trip procedures**
- **Procedures for the purchase of goods and ordering services**
- **Procedures for receiving a salary or remuneration for work performed on campus**

*The flow of procedures presented here is a general outline. Some departments and laboratories may not follow these procedures.

Glossary

Laboratory administrative staff: Staff in charge of administrative duties such as budget management and accounting on behalf of the faculty member in each laboratory. This person may be a full-time secretary, technical staff, or researcher, or a faculty member such as an assistant professor or lecturer. If not, the faculty member who manages the budget is in charge.

Department office (○○): Administrative staff of the research department to which the student belongs. The "○○" is for "Academic Affairs," "Human Resources," etc., respectively, but the person in charge differs for each task. If you do not know who the departmental office staff are, please check this information with the laboratory administrative staff.

Provisional payment: A system that is part of the business trip procedures whereby travel expenses for a planned business trip are received before starting the business trip.

Vendor payment: A system for ordering goods and services whereby an invoice is issued by a vendor (sales company) after delivery, and the fee is paid by THERS later date (known as credit purchase). This is the normal payment method used by THERS. This payment method may be used for business trips, rather than the person going on the business trip paying for transportation (mainly airline tickets) and accommodation costs.

Financial Accounting System: A system introduced by THERS to centrally manage financial accounting, including ordering, payment, and budget settlement. Students use this system when submitting a business trip report. *Gifu University is available from R5.6.

Services: Requesting work such as printing, transportation, repair, leasing, equipment maintenance, programming, and website creation to vendors.

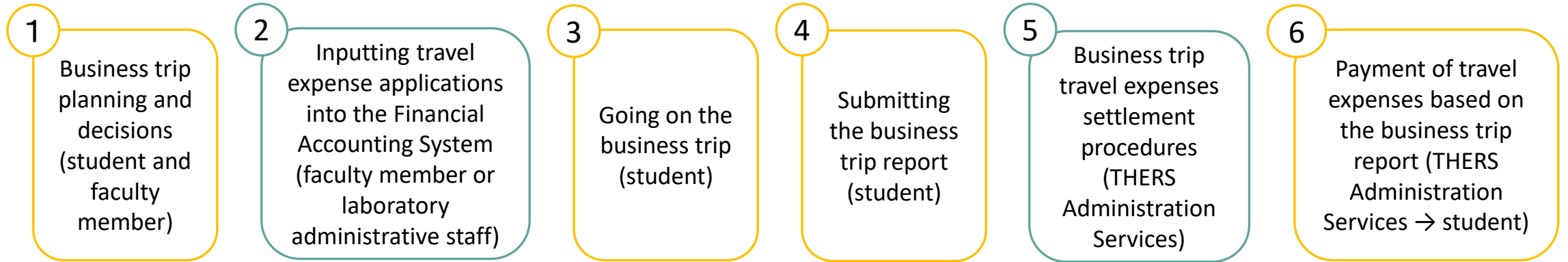
Remuneration: Procedures for requesting that external persons or students perform specialized work based on Guidelines for Handling Remuneration and Payment and paying remuneration after completion of the work based on a base unit price. This includes rewards for subjects of experiments and for translation, proofreading, and other work.

Short-term employment: A system of hiring students and other people for short-term employment and paying the person a monthly salary. This corresponds to work that arises periodically, such as organizing data, assisting with experiments, etc.

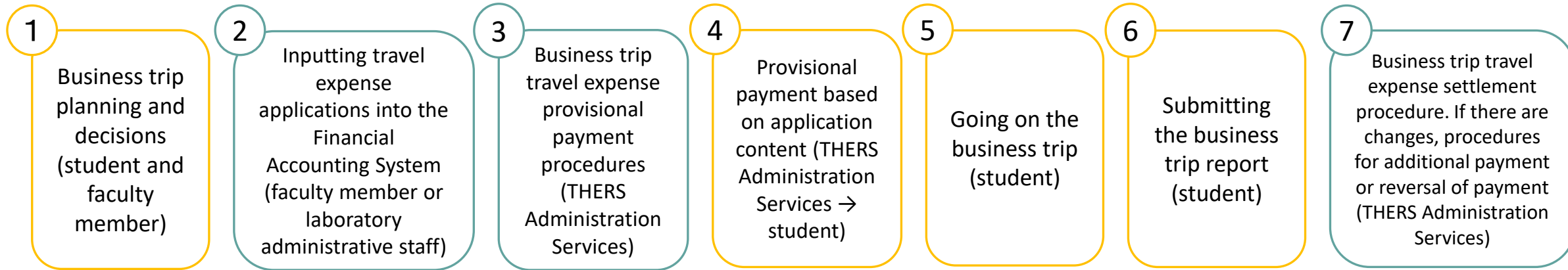
Points to note and procedures for student business trips (1)

Business trip procedures (for post-trip settlement)

□ □ □ Procedures involving students



Business trip procedures (for pre-trip provisional payment)



Points to note and procedures for student business trips (2)

Points to note before business trips

- Once a business trip has been decided, ensure information such as the **schedule, work content, transportation provider, and accommodation** is shared with the faculty member and laboratory administrative staff.
- **Any change to the business trip schedule or route requires a change application. Please promptly contact** the faculty member and/or laboratory administrative staff.
- If you request provisional payment, **please check that the travel expenses have been paid before the business trip** by THERS into the relevant bank account. Please contact the laboratory administrative staff for a detailed breakdown of the amount.
- Please ensure that **faculty members paying up front for business trip expenses is kept to a minimum**. Please try to use the provisional payment or vendor payment system.
- Vendor payment to travel agents is recommended for particularly expensive items such as airline tickets. Please consult with the faculty member or laboratory administrative staff.
- **Receiving duplicated payment of travel expenses is fraudulent receipt.** If student receive these kinds of grants, never engage in this behavior.

Points to note during business trips

- **Submit the airline ticket receipt, ticket stub and lodging receipt** for both domestic and overseas travel. Please ensure these items are not lost.
- For domestic business trips it is generally not necessary to submit receipts for transportation other than those mentioned above, but confirmation may be required later for audits. So, digitize this information as data, and **keep as many receipts as possible**.
- If there are changes to the business trip content from that described in the business trip application, **keep data and documents** so that the reasons for the change can be confirmed.
- Please minimize advance payments for transportation and accommodation costs by faculty members. **Keep your own records** of the amount paid up front.

Points to note and procedures for student business trips (3)

Business trip reports

- Business trip reports are **generally reported directly by the student who went on the business trip, using the Financial Accounting System**. *Gifu University is available from R5.6.
- Undergraduate students are required to register as a user only the first time they log into the Financial Accounting System. Please check with the laboratory administrative staff.
- **In unavoidable situations**, such as when there is no available environment to log into the Financial Accounting System, a faculty member or laboratory administrative staff **may input the information on the student's behalf**. In these circumstances, however, the mission report (business trip report) is to be printed out and **must be signed by the student who went on the business trip**.

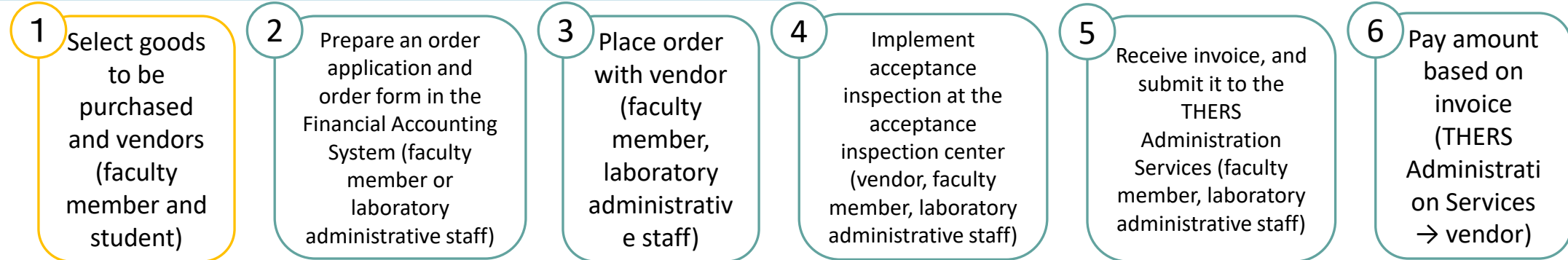
Points to note after the end of business trips

- When submitting a report, check there are no changes to the schedule, means of transport, etc., and **provide specific details** with a level of detail that only someone who actually went on the business trip could describe, including **work content and outcomes, visited destinations, persons met**. If the report is submitted in written form using proxy input, please sign the report after checking that there are no discrepancies between the written content and the content of the actual business trip.
- If the content of the business trip has changed, the faculty member or laboratory administrative staff must be notified of the changes **before submitting the report** of completion of the business trip.
- If a faculty member has paid up front for transportation and / or accommodation costs, the faculty member **must be reimbursed only for the actual cost paid up front**. It is not necessary to give the entire transferred amount to the faculty member. If you are instructed to do this, please consult with the Audit Office.
- If provisional payments have been made, the required supporting documents must be submitted within 14 days of the end of the business trip. Please submit the report promptly.

Procedures and points to note for purchase of goods and ordering services

Procedures for purchasing goods and ordering services

■■■ Procedures involving students



Points to note for purchase of goods

- Even if a student will use the purchased goods, it is the **faculty member managing the budget** who determines whether the goods are truly necessary and whether the content is aligned with the expenditure. Since **students are not authorized to place orders**, students must **obtain approval from the faculty member** before placing an order with a vendor (however, this excludes students who manage their own research funds, such as a JSPS Research Fellowship for Young Scientists).
- When selecting a vendor, every effort should be made to obtain the goods at an appropriate price by investigating prices, including requesting quotes from different vendors.
- Generally, an application for an order request is placed via the Financial Accounting System before placing an order with the vendor, to create a purchase order. Please request this from the faculty member or laboratory administrative staff with sufficient time before the delivery deadline.
- Goods delivered by vendors **require acceptance inspections** in the acceptance inspection center located in each department to confirm that the following three pieces of data match: the order data in the Financial Accounting System, the delivery note description, and the actual goods and deliverables. Please **make sure that the acceptance inspection has been completed** before using the goods immediately upon delivery.
- Once an invoice is received from the vendor, immediately submit it to the faculty member or laboratory administrative staff etc. There is a deadline for payment.

Advance payment for purchase of goods, etc.

Advance payment for purchase of goods, etc.

If the normal payment method is not possible for purchase of goods (if payment methods are limited, or if the item will not arrive on time with the normal ordering procedures), payments may be made with the faculty member temporarily bearing the cost of the item by paying in advance, as an **exceptional procedure, when the faculty member decides that such action is necessary due to the nature of the expense or for business operations.**

(Example)

Purchasing books or materials at the business trip destination, and payment of copier fees for copying references

Purchase of consumables such as inexpensive electronic parts

Academic conference attendance fees, annual membership fees, paper submission fees, remittance fees, etc.

Students may also pay in advance for items required for education or to conduct research, **with prior approval from their supervising faculty member, or research representative.**

[Points to note]

- If students intend to pay in advance for items, **please first obtain approval from the faculty member, either verbally or via email.**
- Even if advance payment is required for research activities, do not pay in advance for expensive items that exceed amounts that students can afford; instead, please consult with a faculty member or laboratory administrative staff. Please keep advance payments to a minimum to ensure that such payments do not interfere with your daily life.
- If you are coerced into paying for expensive items as described above, please consult with the Audit Office.
- Advance payment has a deadline as well as vendor payment. For items delivered in the current month, please submit the voucher (Replacement Payment Request Form and all related documents) to the faculty member or the person in charge of the laboratory office by the beginning of the following month.

Using university assets, specified consumables, and consumables

Goods acquired through purchase at the university (assets, specified consumables, and consumables) are **valuable university assets**.

Please use these items appropriately in accordance with the instructions of a manager. Of these items, please take particular care with assets (fixed assets and low-value assets) and specified consumables, since these are items that require special management based on ledger entries.

Items that require special management based on ledger entries after acquisition (excerpt)

- Fixed assets: Items that cost JPY500,000 or more
- Low-value assets: Items that cost JPY100,000 or more but less than JPY500,000, and have a useful life of one or more years
- Specific consumables: Items that cost less than JPY100,000, and are listed below as consumables with a high degree of liquidity
 - Personal computer (desktop, notebook, tablet, etc.)
 - digital camera
 - digital video camera
 - smartphone

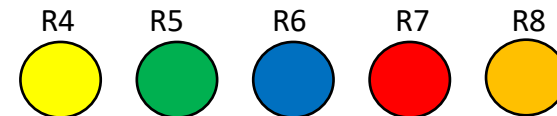
Fixed assets and low-value assets are managed by affixing an “equipment sticker,” while specified consumables are managed by affixing a “specified consumables sticker.”

*Please see samples of the stickers below

【Fixture stickers (Fixed assets ▪ Low-value assets)】

岐阜大学		名古屋大学	
資産番号	G2200000000000000.000	取得日付	R04/05/01
名称	デスクトップパソコン	資産番号	M2200000000000000.000
規格	0000000 製/000000-000000	取得日付	R04/05/01
耐用年数	4年	名称	デスクトップパソコン
	0000	規格	0000000 製/000000-000000
取得財源		耐用年数	4年
			0000
		取得財源	

【Specific consumable stickers】

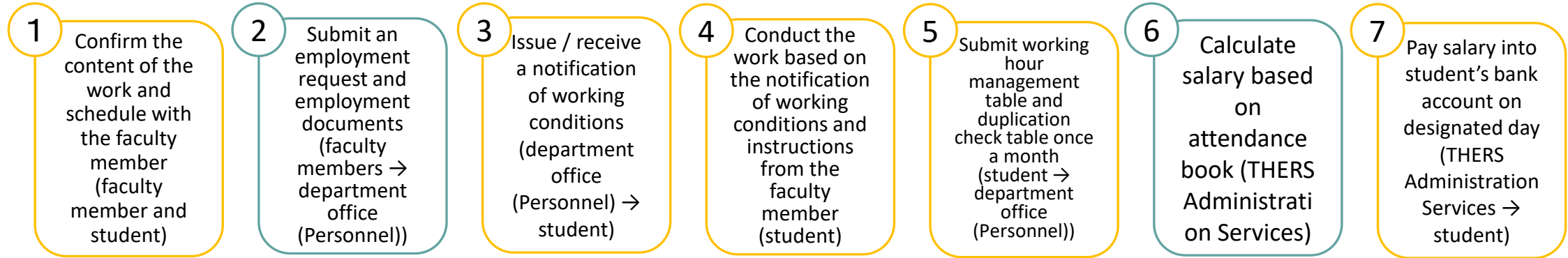


Thereafter, the color pattern repeats.

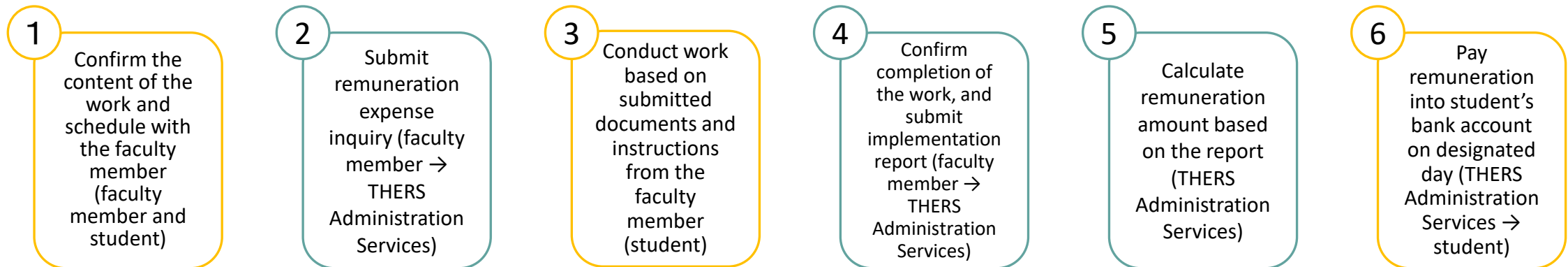
Procedures for conducting work with TA / RA / SA, short-term employment, other remuneration

Procedures for employment such as TA / RA / SA, and short-term employment

□ . . . Procedures involving students



Procedures for remuneration, such as study subject remuneration



* Tutoring work is paid as a salary at Gifu University, and paid as remuneration at Nagoya University, but the procedures for both these payments differ from the procedures described above. Please confirm the procedures with the department office (academic affairs).

Points to note when working as a TA / RA / SA, short-term employment, tutoring, and other work for remuneration

Points to note when conducting work that results in salary and remuneration

- **Receiving a salary or remuneration for work that has not been performed is fraudulent receipt** . Therefore, even if, for example, a faculty member offers you work that you do not actually perform, **refuse** the request and consult with a faculty member at a different laboratory or department office (department in charge of each type of work), or the Audit Office.
- Please manage your own schedule regarding work on campus so that it would not conflict with lectures, business trips, or other on-campus work.
- Since it is mandatory to prepare and submit a “Duplication of Work Hours Check Sheet” to prevent duplication, **this must be prepared by students themselves**. Faculty members are not required to check the content of the “Duplication of Work Hours Check Sheet.”
- **It is prohibited for students to contribute their salary or remuneration received from the university to laboratories**. If you see or hear rules that stipulate this practice or evidence of this practice, please consult with the Audit Office.

If you see or hear evidence of misconduct

Point of Contact for Reporting Fraudulent Use of Research Funds

THERS has established the following Point of Contact for Reporting Fraudulent Use of Research Funds.

If fraudulent use of funds is suspected, anyone can file a complaint through the point of contact.

[How to file a complaint] Access the following website, download a complaint form, complete the required fields, and submit the form to the following point of contact.

<https://www.thers.ac.jp/disclosure/mis-use/index.html>



[Complaint points of contact] There is one location on-campus and one off-campus.

【External Contact】

Nishiki Law Office

FAX:052-951-2432

E-mail:okada@nishiki-sohgoh.com

*Content received at the external point of contact can be processed without revealing the name of the complainant to THERS.

【Internal Contact】

THERS Audit Office

FAX:052-789-2099

E-mail:kansakkr@t.thers.ac.jp

*The internal point of contact also accepts consultations regarding fraudulent use of research funds.

(Please inquire with faculty members, laboratory administrative staff, department offices, and the points of contact listed on the following page regarding how to use research funds.)

Consultation points of contact / contact details

Consultation points of contact regarding administrative procedures and rules about use of research funds

[Gifu University]

公的研究費の使用に係る事務手続き及びルールに関する相談窓口

Point of Contact for Consultation on Administrative Procedures and Rules on Use of Public Research Funds

<https://www.gifu-u.ac.jp/research/check/rule.html>

[Nagoya University]

研究費の適正使用の相談窓口

Point of Contact for Consultation on Appropriate Use of Research Funds

https://www.aip.nagoya-u.ac.jp/risk-management/r_funding/research_funds

Inquiries about this training

【THERS】

Research Strategy Department Research Safety Control Division Research Safety Control Section

TEL: 052-747-6410

Mail: ken-kousei@t.thers.ac.jp