



# Handbook on the Use of Research Funds

Tokyo Institute of Technology, December 2023



## Excerpted version for Student Assistants

For details, see the Handbook on the Use of Research Funds at  
<https://www.titech.ac.jp/english/0/about/policies/efforts/activities>

Edited and Published by the Tokyo Institute of Technology  
Office for Appropriate Management of Education and Research Funds



# TOKYO INSTITUTE OF TECHNOLOGY

## 2 Prohibited Acts / Examples of Misuse of Research Funds

- Researchers must pay particular attention to the following three prohibited acts in accounting.
- Such acts of creating false documents and claiming false expenses in order to have the Institute improperly expend research funds are considered misuse, even if it is not for personal use.

1. **Receiving a payment based on fabricated or falsified work records, etc.**
2. **Receiving a payment based on false claims for travel expenses or padding of travel expense claims**
3. **False business transactions with vendors (depositing money and changing the names of goods)**

### Examples of Misuse of Research Funds I

#### Receiving a payment based on fabricated or falsified work records, etc.

- Making the Institute wrongfully expend research funds by entering false hours on a work record and submitting it to claim an excessive salary or honorarium for a research collaborator
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- Paying a fictitious salary or honorarium to a student or other person who then returns that payment for maintenance or operation of the laboratory (a kickback)

### ● Regarding kickbacks:



Even if a salary or honorarium is paid appropriately to a student or other person for work performed, collection of all or part of that payment by the laboratory, regardless of whether the person consents to the collection, will be considered misuse. To avoid suspicion regarding these types of activities, the Institute prohibits such returns of payment.



## Examples of Misuse of Research Funds II

### Receiving a payment based on false claims for travel expenses or padding of travel expense claims

- Claiming travel expenses and receiving funds from the Institute while also receiving funds for the same expenses from another institution
- Changing travel plans and returning on the same day but still receiving funds for the originally planned overnight stay
- Falsely claiming travel expenses for a business travel that was canceled and using the wrongfully obtained funds for a business travel unrelated to the research
- Wrongfully claiming travel expenses and receiving funds from the Institute for personal business (trip home, seminar camp, etc.) or other business unrelated to the research
- Receiving a package discount for airfare and accommodations but falsely claiming travel expenses for standard train fare and non-discounted accommodations
- Purchasing discount economy class air tickets but having the vendor produce a quotation or invoice with the standard fare and claiming padded travel expenses



# 3 Procedures Researchers Must Follow to Ensure Appropriate Use of Funds

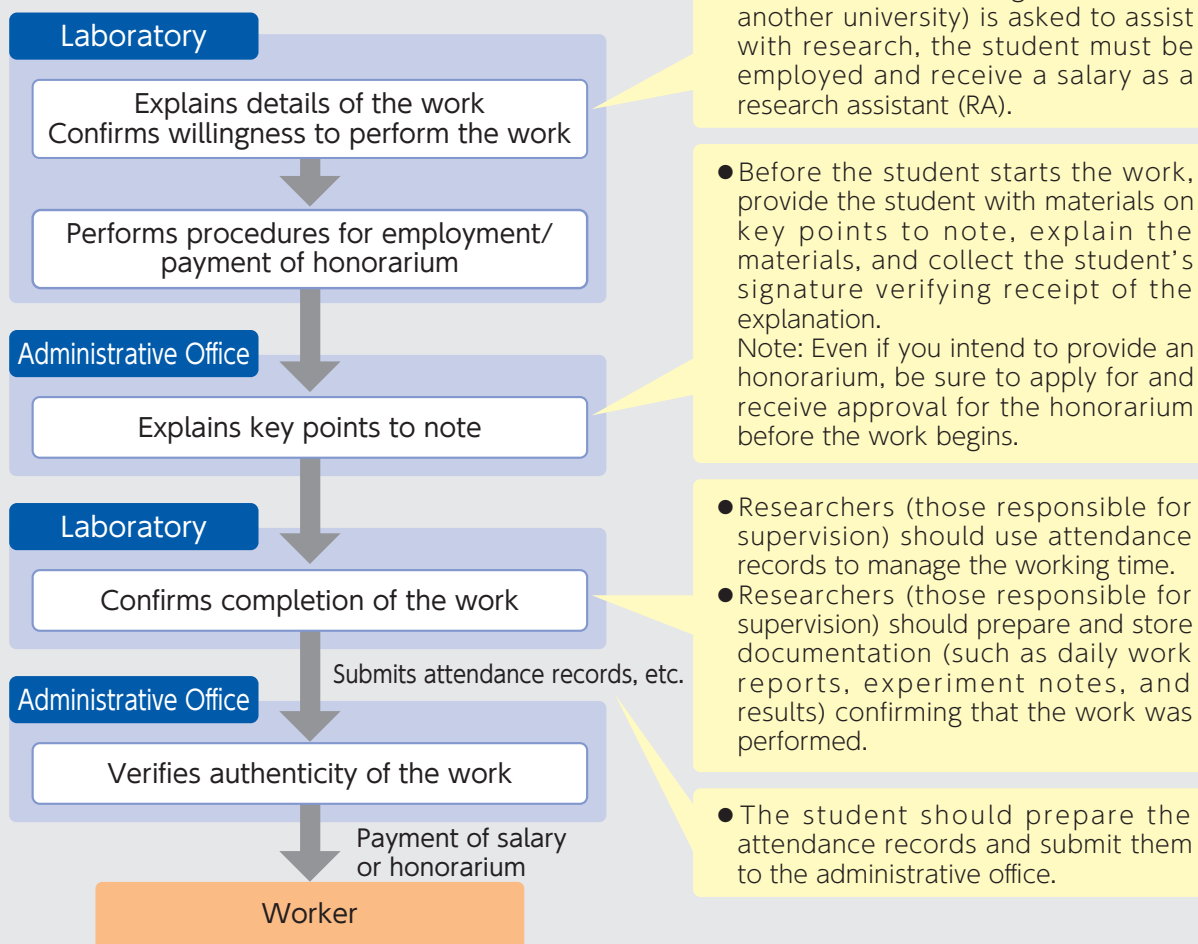
## Salaries and Honorariums for Research Assistance from Students, etc.

**Salary:** Wages paid as compensation for work under the provisions of an employment contract

**Honorarium:** Payment offered as a reward for requested work (exempt from labor laws)

- (1) Explain to the student, etc., the work to be performed, the period and hours over which the work will be performed, and the salary or honorarium (rate) for the work.
- (2) Confirm the student's willingness to perform the work.
- (3) Verifying completion of the work using an attendance record and confirmation of completing honorarium payment procedure.

### Basic Flow



### Payments for Other Honorariums

When paying other than above mentioned honorarium for providing specialized knowledge, lectures, etc., show confirmation of completing honorarium payment procedure, pamphlets, or other documentation to verify that the actual work was provided.

Note: For more information, visit Tokyo Tech website.

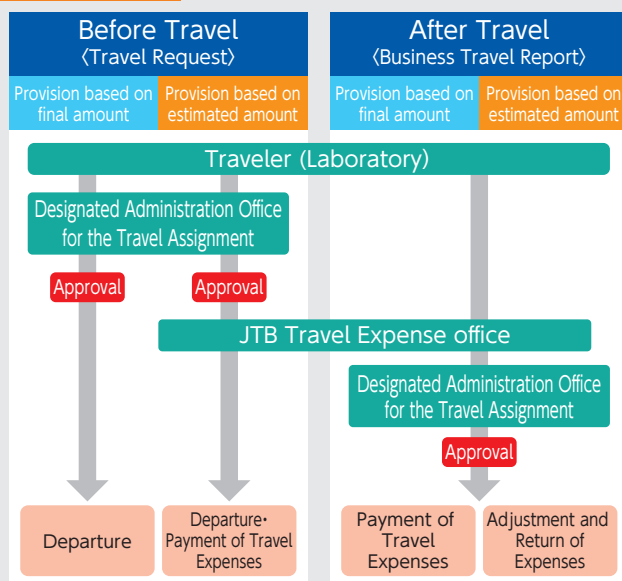
(Student Assistant) <https://www.jinjika.jim.titech.ac.jp/syoku/index.html> (Japanese/English)

(Honorarium) <http://keiyakuw.jim.titech.ac.jp/info/manual/syakin.html> (Japanese)

## Business Travel

- (1) Use Business Travel Reports and related documentation for verification of the business travel (work).
- (2) Provide supporting documentation of travel expenses.

### Basic Flow



#### <Travel Request>

Before departure, the traveler should enter the travel request data, upload documents for confirming details of the business travel to the Purchase Request System, and then obtain approval in advance.

Note: In the case of provision based on an estimated amount, please also upload documents required for payment of travel expenses, as travel expenses will be paid before or during the trip.

#### <Business Travel Report>

The traveler should enter the data for the business travel report and upload the required documents for confirming factuality of the business travel and for payment of travel expenses to the Purchase Request System to prove that excessive claims are not being made.

Please submit original boarding pass stubs and receipts to the designated administration office after uploading them to the Purchase Request System (except for printouts of those documents issued online).

### Supporting Documentation to be Submitted

#### When Making a Travel Request

For confirming details of the business travel

Documentation
Documents verifying travel period, organization/ event to visit, and business activities
Documents verifying airfares and itinerary (in case of provision based on estimated amount)

#### When Reporting on Business Travel

For confirming factuality of the business travel

Documentation
Business Travel Report (only via Purchase Request System)
Documents verifying business activities

#### For Payment of Travel Expenses

Type of Travel	Method of Transportation	Supporting Documentation
Domestic Travel	Air	Boarding pass stubs (or boarding certificates), documents verifying itinerary, and receipts (proofs of purchase price)
	Boat	Receipts (excluding cases claiming the lowest class fare of the boat in which fares are categorized into classes or fares are not categorized)
	Train	None
	Bus	Not required for local buses. Receipts required for non-local express buses.
Domestic Travel Package		Receipts and documentation showing a breakdown of expenses
International Travel	Air	Boarding pass stubs (or boarding certificates), documents verifying itinerary, and receipts (proofs of purchase price)
	Boat	Receipts
	Train	Receipts
	Bus	Receipts
International Travel Package		Receipts and documentation showing a breakdown of expenses

Note: For details, visit <http://keiyakuw.jim.titech.ac.jp/info/manual/ryohiout.html> (Japanese)

### ● Cases where air tickets are arranged through the Institute's commissioned travel agency



If you arrange air tickets through the Institute's commissioned travel agency, you do not need to provide boarding pass stubs and receipts. Use of the commissioned travel agency is recommended because airfare reimbursement is not necessary and travel expense claim procedures are simplified.

Note: You may be asked to submit boarding pass stubs or other documents if the tickets were purchased with external funds such as commissioned research funds.

# Code of Conduct for Researchers at the Tokyo Institute of Technology

(Established November 21, 2008 / Revised August 23, 2013)

〈Excerpted version〉

## **I. Responsibilities of Researchers**

(Basic Responsibilities of Researchers)

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

(Attitude of Researchers)

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

## **II. Research Integrity**

(Research Activities)

- 7 Researchers shall act with integrity according to the spirit of this Code of Conduct in drafting, planning, applying for, implementing, and reporting their own research. By reporting their research results through such means as papers, researchers shall take responsibility as well as obtaining recognition for their achievements in accordance with the role that they played. Researchers shall ensure that research and survey data are recorded, stored and rigorously handled, and not only refrain themselves from any misconduct such as fabrication, falsification or plagiarism, but also refrain from aiding or abetting such misconduct.

## **IV. Legal Compliance**

(Compliance with Laws and Regulations)

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

#### (Responsibilities of Individuals Who Support Research)

- 17 Administrative staff and other individuals who support researchers for their research activities shall strive toward both enhancement of the research support environment and development of research activities in line with the purpose of this code of conduct. In particular, supporters of research shall not only refrain from misconduct or complicity in misconduct in the management of research funds but shall also make efforts to prevent misconduct and to manage research appropriately.

Code of Conduct for Researchers (Full text)

<https://www.titech.ac.jp/english/0/pdf/koudou-pamphlet-201910.pdf>



### Who does it apply to?

All individuals affiliated with the Institute and/or engaging in research activities bearing the Institute's name (irrespective of whether they are full-time, part-time, or students; whether their title is specially appointed faculty, researcher, research assistant (RA), or other; and whether or not they are the main recipient of research funds)

### What actions does it apply to?

Fabrication, falsification, plagiarism, and misuse of research funds (including inappropriate use)

### What are fabrication, falsification, and plagiarism?

- Including irreproducible data in a paper as if it had actually been obtained.
- Presenting manipulated data because the anticipated data could not be obtained prior to making an academic presentation.
- Use of another person's ideas or data obtained from the Internet, a research presentation, etc., in a paper or report as one's own work.



# 13 Reporting and Consultation Service Desk on Misuse of Research Funds

Contact information for reporting and consulting on misuse of research funds and research misconduct is as follows.

## General Reporting and Consultation Service Desk

### On-Campus Consultations

Address 2-12-1 Ookayama, Meguro-ku, Tokyo

Fax 03-5734-7697

Email [sodanmadoguchi@jim.titech.ac.jp](mailto:sodanmadoguchi@jim.titech.ac.jp)

Off-Campus Consultations Kasumigaseki-Sogo Law Offices  
(email consultations only)

Nobuo Ishimura, Attorney at Law

Email [gakugaimadoguchi@abox3.so-net.ne.jp](mailto:gakugaimadoguchi@abox3.so-net.ne.jp)

Concurrently serves as the contact for consultation and reporting in the public interest pursuant to the Whistleblower Protection Act.

## Important Points on Reporting

- (1) In principle, you must provide your name when making a report. Whistleblowers will not receive disadvantageous treatment.
- (2) If a report is found to have been made in bad faith, necessary measures will be taken. Measures may include publishing the name of the person who made the report, taking disciplinary action against the person, and filing criminal charges.
- (3) The subject of a report may be any researcher who is affiliated with the Institute or engaged in research activities bearing the Institute's name (irrespective of whether they are full-time, part-time, or students; whether their title is specially appointed faculty, researcher, research assistant (RA), or other; and whether or not they are the main recipient of research funds).

