

Handbook on the Use of Research Funds



Institute of

SCIENCE TOKYO

Excerpted version for Student Assistants

Institute of Science Tokyo , December 2025

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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
- 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

Other Examples of Misuse

Other Examples of Misuse

- Receiving a payment from the Institute by wrongfully claiming reimbursement for a personal purchase made by another individual, using their credit card statement as if it were one's own.

(Reference)

MEXT Website: "Cases of Misuse and Fraudulent Receipt of Research Funds at Research Institutions"

http://www.mext.go.jp/a_menu/kansa/houkoku/1364866.htm

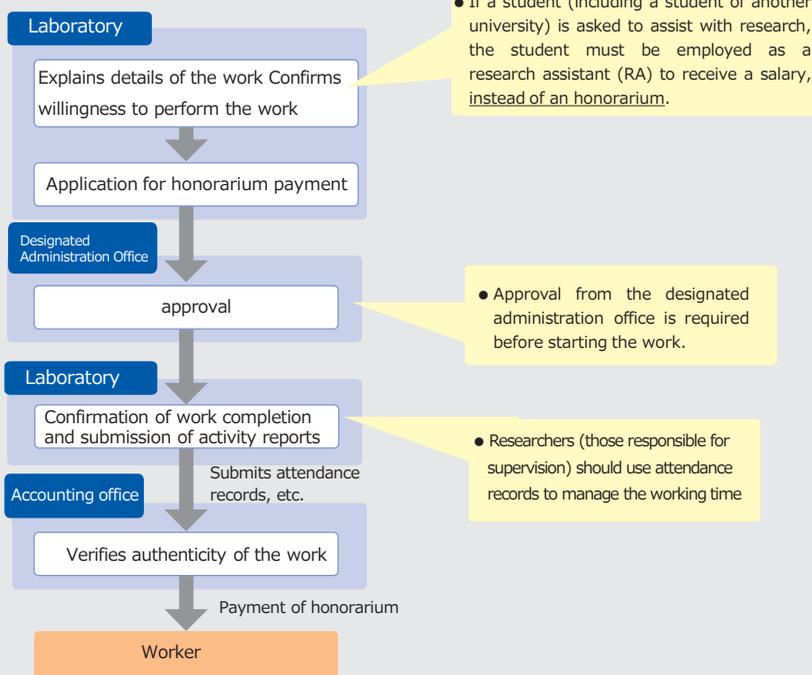
3 Procedures Researchers Must Follow to Ensure Appropriate Use of Funds

Honorariums for Research Assistance from Students, etc.

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 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 Science Tokyo website <Campus-only access Internal access only>

<https://keiyakuinfo.jim.titech.ac.jp/info/manual/index.html>

For information regarding the employment and salary of student assistants, etc., please refer to the following website and contact information.

Science and Engineering : <https://www.jinjika.jim.titech.ac.jp/syoku/index.html>

Medicine and Dentistry:

Yushima General Affairs Group, Yushima Student Office, Education Planning Department

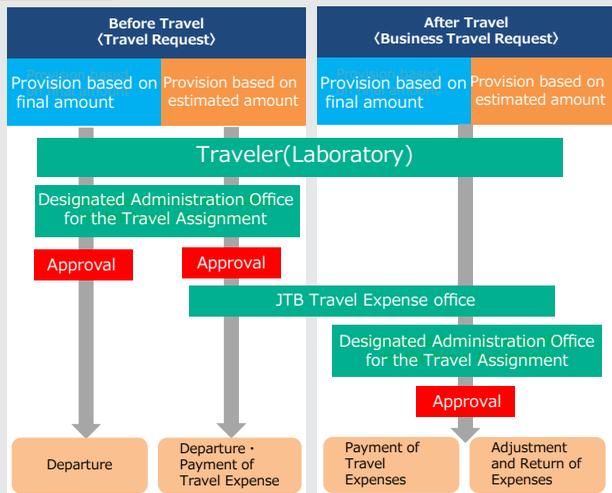
Email:gk-soumu@ml.tmd.ac.jp

3 Procedures Researchers Must Follow to Ensure Appropriate Use of Funds

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 (<https://keiyakuinfo.jim.titech.ac.jp/info/manual/index.html>)

- 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 Institute of Science Tokyo

Established on March 17, 2025

〈Excerpted version〉

I. Researcher Responsibilities

(Basic responsibilities of researchers)

1. Researchers must be responsible for ensuring the quality of the specialized knowledge and technology they create, and for using their specialized 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.

(Mindset of researchers)

2. Researchers must always behave with integrity and sincerity, endeavor to maintain and improve their specialized knowledge, abilities, and skills, and strive to demonstrate the accuracy and legitimacy of knowledge produced by scientific research.

II. Research Integrity

(Research activities)

7. Researchers must behave conscientiously in accordance with the purport of this code of conduct throughout the proposal, planning, application, implementation, and reporting stages of their research. Researchers must publish research results to receive recognition of their achievements and assume responsibility in accordance with their roles. Researchers must ensure that research and survey data are recorded and stored, and that the data is handled with the utmost care, and they must not engage or participate in forgery, fabrication, plagiarism, or any other form of improper conduct.

IV. Compliance with Laws and Ordinances, etc.

(Compliance with laws and ordinances)

14. Researchers must observe laws, ordinances, and relevant regulations when engaging in research, using research funds, etc.

(Responsibilities of individuals who support research)

19. Administrative staff and other individuals who support the research activities of researchers must strive toward both the enhancement of the research support environment and the development of research activities in accordance with this code of conduct. In particular, they must endeavor to prevent misconduct and engage in appropriate management of research funds without committing or participating in improper conduct.

Code of Conduct for Researchers (Full text)

<https://www.titech.ac.jp/0/pdf/82-koudou-20250725.pdf>



11 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.

Reporting and Consultation Service Desk

Consultations	Research Planning Division, Research Promotion Department
Address	2-12-1 Ookayama, Meguro-ku, Tokyo
Email	hotline.comp@adm.isct.ac.jp

Important Points on Reporting

- 1 In principle, you must provide your name when making a report. Whistle blowers 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.