科学研究費助成事業－科研費－学術研究助成基金助成金「国際共同研究加速基金（国際共同研究強化）」の使用について各研究機関が行うべき事務等

独立行政法人日本学術振興会（以下、「日本学術振興会」という。）が取り扱う科学研究費助成事業（学術研究助成基金助成金）（「国際共同研究加速基金（国際共同研究強化）」の研究課題に限る。）（以下「助成金」という。）の使用について各研究機関が行うべき事務等は次のとおりとする。なお、本規程に定めのない事項については、「研究機関における公的研究費の管理・監査のガイドライン」、「研究活動における不正行為への対応等に関するガイドライン」等を踏まえ、各研究機関が定める規程等に従って適切に行うものとする。

１　申請資格等の確認

1-1　交付申請書に記載された研究代表者が、交付申請の時点において、次の要件を満たし、府省共通研究開発管理システム（e-Rad）に「科研費の応募資格有り」として研究者情報が登録されていることを確認すること。なお、研究機関は、その研究活動を当該研究機関の活動として行わせるとともに、機関として科研費の管理を行わなければならない。

＜要件＞

ア　研究機関に、当該研究機関の研究活動を行うことを職務に含む者として、所属する者（有給・無給、常勤・非常勤、フルタイム・パートタイムの別を問わない。また、研究活動そのものを主たる職務とすることを要しない。）であること

イ　当該研究機関の研究活動に実際に従事していること（研究の補助のみに従事している場合は除く。）

ウ　大学院生等の学生でないこと（ただし、所属する研究機関において研究活動を行うことを本務とする職に就いている者（例：大学教員や企業等の研究者など）で、学生の身分も有する場合を除く。）

1-2　交付申請書に記載された研究代表者が、交付申請の時点において、補助事業を遂行できる者であることを確認すること。

1-3　交付申請書に記載された研究代表者が、助成金や科学研究費補助金、それ以外の競争的資金で、不正使用、不正受給又は不正行為（発表された研究成果において示されたデータ、情報、調査結果等の故意による又は研究者としてわきまえるべき基本的な注意義務を著しく怠ったことによるね
つ造、改ざん又は盗用）を行ったとして、助成金の支払を受ける年度において、日本学術振興会から助成金を交付しないこととされている者でないことを確認すること。

1-4　交付申請にあたっては、以下の点について確認すること。

①　交付申請書に記載された研究代表者が、渡航先の海外研究機関や所属機関内において、調整が終了していること。（産前産後の休暇又は育児休業（以下「育児休業等」という。）の取得に伴い交付申請を留保する場合を除き、交付内定を受けた年度の翌年度末日までに渡航計画の決定及び交付申請を行うことができない場合には、交付申請を辞退しなければならない。）

②　交付申請書に記載された研究代表者の海外研究機関への一定期間の渡航を可能とする代替措置等の環境を整備すること。

③　交付申請書に記載された研究代表者の海外での科研費の使用について管理を行うこと。

④　交付申請書に記載された研究代表者が、「海外特別研究員事業」や「頭脳循環を加速する戦略的国際研究ネットワーク推進事業」等の国や独立行政法人等が実施する国際共同研究や国際交流に係る事業により海外渡航や海外での研究遂行が予定されていない者であること。

２　研究代表者との関係に関する定め

各研究機関が定める関連規程や個別契約等により、研究者が交付を受ける助成金（直接経費：補助事業の遂行に必要な経費（研究成果の取りまとめに必要な経費を含む）、間接経費：補助事業の実施に伴う研究機関の管理等に必要な経費）について、本規程に従って研究機関が次の事務を行うことを定めること。

2-1　研究者に代わり、助成金（直接経費）を管理すること。

2-2　研究者に代わり、助成金（直接経費・間接経費）に係る諸手続を行うこと。

2-3　研究者が直接経費により購入した設備、備品又は図書（以下「設備等」という。）について、当該研究者からの寄付を受け入れること。なお、当該研究者が、他の研究機関に所属することとなる場合には、その求めに応じて、これらを当該研究者に返還すること。

2-4　研究者が支払を受けた間接経費について、当該研究者からの譲渡を受け入れ、これに関する事務を行うこと。なお、当該研究者が他の研究機関に所属する又は補助事業を廃止することとなる場合には、直接経費の残額の３０％に相当する額の間接経費を当該研究者に返還すること（間接経費の譲渡を受け入れないこととしている研究機関を除く。）。

３　研究機関が行う事務の内容

助成金に係る事務を、以下の各項に従い適切に行うこと。

（１）　直接経費の管理

【使用の開始】

3-1　研究代表者が、交付された直接経費の使用を速やかに開始できるよう、必要な事務を迅速に行うこと。
（新規の研究課題については研究代表者が所属する研究機関による交付申請書の提出日以降補助事業を開始し、必要な契約等を行って差し支えない。必要な経費は、直接経費受領後に支出し、又は研究機関等が立て替えて直接経費受領後に精算すること。）

【保管】

3-2　直接経費は、適切な名義者により、科研費管理のための専用の銀行口座を設け、適正に保管すること。

【支出の期限】

3-3　補助事業に係る物品の納品、役務の提供等を、補助事業期間内に終了し、これに係る支出を実績報告書の提出期限までに行うこと。

【費目別の収支管理】

3-4　直接経費（補助事業の遂行に必要な経費（研究成果の取りまとめに必要な経費を含む。））の各費目の対象となる経費の例は、以下のとおり。直接経費の収支管理は、様式Ｅ－１「収支簿」を用いて、以下の費目ごとに行うこと。

物品費	物品を購入するための経費
旅費	研究代表者、及び研究協力者の海外・国内出張（資料収集、各種調査、研究の打合せ、研究の成果発表等）のための経費（交通費、宿泊費、日当）等
人件費・謝金	資料整理、実験補助、翻訳・校閲、専門的知識の提供、アンケートの配付・回収、研究資料の収集等を行う研究協力者（ポストドクター・リサーチアシスタント（ＲＡ）・外国の機関に所属する研究者等）及び研究代表者の代替用務を行う者等に係る謝金、報酬、賃金、給与、労働者派遣業者への支払いのための経費等
その他	上記のほか当該研究を遂行するための経費（例：印刷費、複写費、現像・焼付費、通信費（切手、電話等）、運搬費、研究実施場所借り上げ費（研究機関の施設において補助事業の遂行が困難な場合に限る）、会議費（会場借料、食事（アルコール類を除く）費用等）、リース・

レンタル費用（コンピュータ、自動車、実験機器・器具等）、機器修理費用、旅費以外の交通費、研究成果発表費用（学会誌投稿料、ホームページ作成費用、研究成果広報用パンフレット作成費用、一般市民を対象とした研究成果広報活動費用等）、実験廃棄物処理費）等

【物品費の支出等】

3-5　補助事業に係る物品費の支出にあたっては、購入物品の発注、納品検収、管理について、原則として、以下により、研究機関が適切に行うこと（役務契約に係る支出にあたっても同様の取扱いとする。）。

①　物品費の適正な執行を図るため、検収センターの設置など、納品検収を確実に実施する事務処理体制を整備すること。

②　購入物品について、会計事務職員が納品検収を行うか、適切な研究職員等を検収担当職員に任命し、納品検収を行うこと。また、データベース・プログラム・デジタルコンテンツ開発・作成、機器の保守・点検など、特殊な役務に関する検収について、実効性のある明確なルールを定めた上で運用すること。

③　研究機関が発注、納品検収を行わない例外的な措置を講ずる場合は、必要最小限のものに限定し、研究機関の責任の下で実質的に管理する厳格な実施体制を整備すること。

④　助成金により取得した耐用年数１年以上かつ取得価格１０万円以上の物品については、研究機関において設備等として受け入れ、特に耐用年数１年以上かつ取得価格５０万円以上の設備等については、資産として管理すること。また、換金性の高い物品についても、適切に管理すること。

⑤　助成金の不適正な執行の疑いが生じた際、適切な発注、納品検収、管理が行われていないことにより、その公正性が明らかでない場合は、研究機関が当該助成金に相当する額を日本学術振興会に返還すること。

【旅費及び人件費・謝金の支出等】

3-6　補助事業に係る旅費及び人件費・謝金の支出にあたっては、以下により取り扱うこと。

①　旅費及び人件費・謝金の支出は、事実確認を行った上で適切に行うこと。

②　研究協力者等の雇用に当たっては､研究機関が採用時に面談や勤務条件の説明を行い、雇用契約において勤務内容、勤務時間等について明確にした上で研究機関が当事者となって雇用契約を締結するとともに、研究機関が出勤簿や勤務内容の確認を定期的に行うなど研究協力者の勤務状況を適切に管理して給与等を支給すること。

なお、研究代表者の代替要因を雇用する場合にも同様に取り扱わなければならない。

③　助成金の不適正な執行の疑いが生じた際、用務の目的や受給額の適切性の確認、勤務状況の管理等が行われていないことにより、その公正性が明らかでない場合は、研究機関が当該助成金に相当する額を日本学術振興会に返還すること。

④　助成金により雇用されている者（以下「科研費被雇用者）という。）が、雇用元の助成金の業務（以下「雇用元の業務」という。）以外に、自ら主体的に研究を実施しようとする場合は、研究機関において次の点を確認すること。

１）科研費被雇用者が､雇用元の業務以外に自ら主体的に研究を行うことができる旨を各研究機関が定める関連規程や個別契約等で定められていること。

２）雇用元の業務と自ら主体的に行う研究に関する業務について、勤務時間やエフォート等によって明確に区分されていること。

３）雇用元の業務以外の時間であって、自ら主体的に行おうとする研究に充てることができる時間が十分確保されていること。

【使用の制限】

3-7　直接経費は、次の費用として使用しないこと。

①　建物等の施設に関する経費（直接経費により購入した物品を導入することにより必要となる軽微な据付等のための経費を除く。）

②　補助事業遂行中に発生した事故・災害の処理のための経費

③　研究代表者の人件費・謝金

④　その他、間接経費を使用することが適切な経費

【合算使用の制限】

3-8　次の場合を除き、他の経費と合算して使用しないこと。

①　補助事業に係る用務と他の用務とを合わせて１回の出張をする場合において、直接経費と他の経費との使用区分を明らかにした上で直接経費を使用する場合

②　補助事業に係る用途と他の用途とを合わせて１個の消耗品等を購入する場合におい

て、直接経費と他の経費との使用区分を明らかにした上で直接経費を使用する場合
③　直接経費に他の経費（委託事業費、私立大学等経常費補助金、科学研究費補助金、他の学術研究助成基金助成金及び間接経費など、当該経費の使途に制限のある経費を除く。）を加えて、補助事業に使用する場合（なお、設備等の購入経費として使用する場合には、研究者が所属研究機関を変更する際などに補助事業の遂行に支障が生じないよう、当該設備等の取扱いを事前に決めておくこと。）
④　直接経費に、他の科研費又は複数の事業において共同して利用する設備（以下「共用設備」という。）の購入が可能な制度の経費を加えて、共用設備を購入する場合（ただし、同一の研究機関において購入する共用設備に限る。なお、各事業に係る負担額及びその算出根拠等について明らかにしておくこと。）

（２） 間接経費の使用

【譲渡の受入】
3-9　研究代表者は、助成金受領後速やかに、間接経費を所属する研究機関に譲渡しなければならないこととしているので、これを受け入れること。

【使用の期限】
3-10　間接経費は、補助事業期間内に使用すること。

【使途】
3-11　間接経費は、補助事業の実施に伴う研究機関の管理等に必要な経費として、研究代表者の研究環境の改善や研究機関全体の機能の向上に活用するものであり、別添「間接経費の主な使途の例示」を参考として、各研究機関の長の責任の下で公正・適正かつ計画的・効率的に使用すること（研究代表者の人件費・謝金として使用することも、禁じられていない。）。

【間接経費使用実績の報告】
3-12　研究機関における毎年度の間接経費使用実績を、翌年度の６月３０日までに、府省共通研究開発管理システム（e-Rad）により、日本学術振興会に報告すること。

（３） 助成金に係る諸手続

【応募・交付申請に係る手続】
3-13　次の手続を行うこと。
①公募要領等の内容の周知
②応募書類の確認及び日本学術振興会への提出
③日本学術振興会からの交付内定通知の受理及び研究者への通知
④交付申請書類等の取りまとめ及び日本学術振興会への提出
⑤日本学術振興会からの交付決定通知書の受理及び研究者への伝達
⑥日本学術振興会から送金される助成金の受領

【交付申請書の記載内容の変更に係る手続】
3-14　交付申請書の記載内容の変更にあたり、次の手続を行うこと。
①直接経費の使用内訳の変更
　研究代表者は、直接経費の使用内訳について、各費目の額を、交付決定を受けた直接経費の総額の５０％（直接経費の総額の５０％の額が３００万円以下の場合は、３００万円まで）の範囲内で変更できるため、各費目の使用状況及び直接経費全体の使用状況を常に把握すること。
　研究代表者が、上記の限度を超えて各費目の額を変更しようとする場合に、当該研究代表者が作成する様式Ｆ－４「直接経費使用内訳変更承認申請書」により申請を行い、日本学術振興会の承認を得ること。
②補助事業の廃止
　研究代表者が、補助事業を廃止しようとする場合に、当該研究代表者が作成する様式Ｆ－５－１「補助事業廃止承認申請書」により申請を行い、日本学術振興会の承認を得るとともに、未使用の助成金を返還し、廃止のときまでの補助事業について、廃止の承認を受けた後、３０日以内に、当該研究代表者が作成する様式Ｆ－６－４「実績報告書（収支決算報告書）」（様式Ｅ－３－４「収支決算報告書（表紙）」を添える。）及び様式Ｆ－７－４「実績報告書（研究実績報告書）」（様式Ｅ－４－４「研究実績

報告書（表紙）」を添える。）を取りまとめ、日本学術振興会に実績報告を行うこと。
研究代表者が欠けた場合には、その旨を様式Ｆ－５－２「研究代表者死亡等報告書」により日本学術振興会に報告するとともに必要な事務を行った上で、未使用の助成金を返還し、様式Ｆ－６－４「実績報告書（収支決算報告書）」（様式Ｅ－３－４「収支決算報告書（表紙）」を添える。）により日本学術振興会に実績報告を行うこと。

③主たる渡航先の外国機関の変更
研究代表者が、主たる渡航先の外国機関を変更する場合には、当該研究者が作成する様式Ｆ－１７「渡航先外国機関変更承認申請書」により申請を行い、日本学術振興会の承認を得ること。

④所属する研究機関の変更
研究代表者が、他の研究機関に所属することとなる場合であって、未使用の直接経費がある場合には、当該研究代表者が新たに所属することとなる研究機関に対してこれを送金すること。
新たに所属することとなった研究者が、既に開始されている補助事業の研究代表者である場合に、当該研究代表者が作成する様式Ｆ－１０－１「研究代表者所属研究機関変更届」により、日本学術振興会への届出を行うこと。

⑤研究代表者の応募資格の喪失等
研究代表者が、応募資格を有しなくなる場合や、１年を超えて補助事業を継続して実施できなくなる場合には、「3-14②」に規定する手続により、補助事業を廃止するための手続を行うこと。ただし、育児休業等を取得し１年を超えて補助事業を中断する場合には、「3-14⑦」及び「3-14⑧」に従い手続を行うこと。

⑥補助事業期間の延長
研究代表者が、研究計画変更等に伴い、補助事業期間の延長を希望する場合には、研究計画最終年度の３月１日までに、当該研究代表者が作成する様式Ｆ－１４「補助事業期間延長承認申請書」を取りまとめ、様式Ｅ－１０－２「補助事業期間延長承認申請書（表紙）」を添えて日本学術振興会に対し申請を行い、日本学術振興会の承認を得ること。
なお、研究代表者は、交付申請をした日から起算して３年を経過する日の属する年度の末日まで、補助事業期間を延長することができる。ただし、「3-14⑧」に規定する手続のみにより、交付申請をした日から起算して３年を経過する日の属する年度の末日まで又はそれを超えて補助事業期間を延長している場合には、延長後の研究計画最終年度の翌年度まで補助事業期間を延長することができる。

⑦育児休業等による中断
研究代表者が、育児休業等を取得することにより、１年を超えて補助事業を中断する場合には、様式Ｆ－１３－１「研究中断届」により、日本学術振興会に届け出ること。
補助事業を中断するにあたって未使用の助成金がある場合には、研究を再開するまでの間、研究機関において適切に管理すること。

⑧育児休業等に伴う補助事業期間の延長
研究代表者が、育児休業等の取得による研究計画変更等に伴い、補助事業期間の延長を希望する場合には、補助事業を再開する前に、当該研究代表者が作成する様式Ｆ－１３－３「産前産後の休暇又は育児休業の取得に伴う補助事業期間延長承認申請書」により申請を行い、日本学術振興会の承認を得ること。

【実施状況報告等に係る手続】
3-15　各補助事業について、各年度終了後（補助事業が完了したとき及び研究計画最終年度を除く）、翌年度の５月３１日までに、研究代表者が作成する様式Ｆ－６－３「実施状況報告書（収支状況報告書）」（様式Ｅ－３－３「収支状況報告書（表紙）」を添える。）及び様式Ｆ－７－３「実施状況報告書（研究実施状況報告書）」（様式Ｅ－４－３「研究実施状況報告書（表紙）」を添える。）を取りまとめ、日本学術振興会に提出すること。

【実績報告等に係る手続】
3-16　各補助事業について、補助事業が完了したとき又は研究計画最終年度の翌年度の５月３１日まで（補助事業を廃止した場合には、当該廃止の承認を受けた後３０日以内）に、各

研究代表者が作成する様式Ｆ－６－４「実績報告書（収支決算報告書）」（様式Ｅ－３－４「収支決算報告書（表紙）」を添える。）及び様式Ｆ－７－４「実績報告書（研究実績報告書）」（様式Ｅ－４－４「研究実績報告書（表紙）」を添える。）を取りまとめ、日本学術振興会に実績報告を行うこと。また、実績報告時に未使用の助成金が生じた場合には、日本学術振興会に返還すること。

【研究成果報告に係る手続】

3-17　研究成果報告に係る次の手続を行うこと。

① 研究成果報告書等の提出

各研究代表者が作成する、様式Ｆ－１９－２「研究成果報告書」により、補助事業が完了したとき又は研究計画の最終年度の翌年度の６月３０日までに、日本学術振興会に成果報告を行うこと。

特段の理由があって上記の提出期限までに報告書を取りまとめられない場合には、研究代表者が作成する様式Ｆ－２１「研究経過報告書」を日本学術振興会に提出し、研究成果の取りまとめができ次第速やかに、研究代表者が作成する研究成果報告書により、日本学術振興会に成果報告を行うこと。

② 研究成果報告書等が未提出の場合の取扱

研究代表者が、科学研究費助成事業の他の補助事業の「研究成果報告書」（様式Ｃ－１９、様式Ｆ－１９－１、様式Ｆ－１９－２、様式Ｚ－１９、様式ＣＫ－１９）又は「研究経過報告書」（様式Ｃ－２１、様式Ｆ－２１、様式Ｚ－２１、様式ＣＫ－２１）を提出期限までに提出しない場合には、上記報告書を日本学術振興会に提出するまで、研究代表者が実施する補助事業の執行を停止すること（日本学術振興会が別に指示した場合は、その指示に従うこと。）。

【研究成果発表に係る手続】

3-18　研究成果を発表する場合には、次の手続を行うこと。

① 研究成果発表における謝辞の表示

研究代表者が、論文等により補助事業の成果を発表する場合には、論文等の謝辞に助成金の交付を受けて行った研究の成果であること（「JSPS KAKENHI Grant Number JP　８桁の課題番号」）を必ず記載するよう、研究代表者に周知すること。

また、研究機関のホームページや広報誌において補助事業の成果を発表する場合には、その成果が助成金の交付を受けて行った研究の成果であることを表示すること。

②研究成果発表の報告

研究代表者は、補助事業の成果について、補助事業が完了したとき又は研究計画最終年度の翌年度に様式Ｆ－７－４「実績報告書（研究実績報告書）」を提出した後に書籍、雑誌等において発表を行った場合、又は産業財産権を取得した場合には、その都度、様式Ｆ－２４「研究成果発表報告書」により、日本学術振興会に報告しなければならないこととしているので、これに関する事務を行うこと。

（４） 設備等に係る事務等

【寄付の受入】

3-19　研究代表者は、直接経費により購入した設備等を、購入後直ちに（直ちに寄付することにより研究上の支障が生じる場合であって、当該研究代表者が寄付の延期について日本学術振興会の承認を得た場合にあっては、当該寄付が延期された時期に、また、直ちに寄付することにより研究上の支障が生じる５万円未満の図書の場合にあっては、研究上の支障がなくなる時に）当該研究代表者が補助事業を遂行する研究機関に寄付しなければならないこととしているので、これを受け入れて適切に管理すること。

【寄付延期に係る手続】

3-20　研究代表者が直接経費により購入した設備等を、購入後直ちに所属する研究機関に寄付することにより、研究上の支障が生じる場合であって、当該研究代表者が寄付の延期を希望する場合には、当該研究代表者が作成する様式Ｆ－１５「寄付延期承認申請書」により申請を行い、日本学術振興会の承認を得ること。

【所属機関変更時の設備等の返還】

3-21　設備等の寄付を行った研究代表者が、他の研究機関に所属することとなる場合であっ

て、当該研究代表者が、新たに所属することとなる研究機関において当該設備等を使用することを希望する場合には、当該設備等を研究代表者に返還すること。ただし、共用設備については寄付を行った者全員が同意した場合に限る。

【利子及び為替差益の譲渡の受入】
3-22　研究代表者は、直接経費に関して生じた利子及び為替差益を、原則、所属する研究機関に譲渡しなければならないこととしているので、これを受け入れること。

【収入の返還】
3-23　実績報告書の提出後に補助事業に関連する収入があった場合に、これを日本学術振興会に返還すること。

（５） 間接経費に係る事務（間接経費の譲渡を受け入れないこととしている研究機関を除く。）

【所属機関変更時等の間接経費の返還及び送金】
3-24　間接経費の譲渡を行った研究代表者が他の研究機関に所属することとなる場合であって、未使用の直接経費がある場合には、直接経費の残額の３０％に相当する額の間接経費を当該研究代表者に返還すること。
　返還する間接経費については、当該研究代表者が新たに所属することとなる研究機関に対して、その額を通知するとともに、送金すること。
　ただし、間接経費の執行計画が適正に定まっている場合等には、当該直接経費にかかる間接経費を当該研究代表者に返還しないことができる。

【間接経費を受け入れていた研究機関から受け入れない研究機関への異動】
3-25　間接経費を受け入れていた研究機関に所属していた研究代表者が、これを受け入れない研究機関に所属することとなる場合には、研究代表者が作成する様式Ｆ－１６「間接経費交付決定額変更申請書」により申請を行い、日本学術振興会の承認を得るとともに、未使用の間接経費を返還すること（事務を行うのは、研究代表者の異動の場合は、間接経費を受け入れていた研究機関。）。

【間接経費を受け入れない研究機関から受け入れる研究機関への異動】
3-26　間接経費を受け入れない研究機関に所属していた研究代表者が、これを受け入れる研究機関に所属することとなる場合であって、新たに間接経費の交付を受けようとする場合には、研究代表者が作成する様式Ｆ－１６「間接経費交付決定額変更申請書」により申請を行い、日本学術振興会の承認を得ること（事務を行うのは、研究代表者の異動の場合は、新たに間接経費を受け入れようとする研究機関。）。

４　適正な使用の確保

【経費管理・監査体制の整備】
4-1　「研究機関における公的研究費の管理・監査のガイドライン（実施基準）」を踏まえ、経費管理・監査体制を整備すること。

【経費管理・監査の実施体制等の報告】
4-2　各年度の応募の際に、「研究機関における公的研究費の管理・監査のガイドライン（実施基準）」に基づく「体制整備等自己評価チェックリスト」を文部科学省に提出すること。

【助成金の適切な執行管理】
4-3　助成金の執行状況を定期的に把握し適切な執行管理を行うこと。

【経費管理担当者の報告】
4-4　研究機関としての経費管理責任者及び交付内定を受けた補助事業ごとの経費管理担当者を選任し、交付申請書の提出時に日本学術振興会に報告すること。

【研修会・説明会の開催】
4-5　助成金の不正な使用を防止するため、研究者及び事務職員を対象として、研修会・説明会を積極的・定期的に実施すること。

【内部監査の実施】
4-6　毎年、「研究機関における公的研究費の管理・監査のガイドライン（実施基準）」を踏まえ、各研究機関の実情に応じて抽出した補助事業（助成金により実施している補助事業全体の概ね１０％以上が望ましい。）について、監査を実施し、各年度の応募の際に、その実施状況及び結果について文部科学省に報告すること。
　なお、上記により実施する監査の一部（監査を実施する補助事業の概ね１０％以上が望ましい。）については、書類上の調査に止まらず、実際の助成金使用状況や納品の状況等の事実関係の厳密な確認などを含めた徹底的なものとすること。

【不正使用及び不正受給に係る調査の実施等】
4-7　所属する研究代表者の補助事業について、不正使用又は不正受給が明らかになった場合（不正使用や不正受給が行われた疑いのある場合を含む。）には、日本学術振興会に報告の上、速やかに調査を実施し、その調査結果を日本学術振興会に報告するとともに公表すること。

【不正使用及び不正受給に係る補助事業の執行停止】
4-8　所属する研究代表者について、不正使用又は不正受給が明らかになった場合（不正使用や不正受給が行われた疑いのある場合を含む。）には、その調査結果を配分機関等に報告するまで、必要に応じて、関係する研究代表者の補助事業の執行に係る諸手続を停止すること。

【実地検査への協力】
4-9　文部科学省又は日本学術振興会が行う助成金の経費管理・監査の実施状況に関する実地検査に対して積極的に協力すること。

【不正使用又は不正受給に伴う助成金の返還等】
4-10　助成金の不正使用又は不正受給があった場合には、当該助成金を返還するとともに、日本学術振興会の指示に従って、間接経費を返還すること。また、不正使用又は不正受給の再発を防止するための措置を適切に講じること。

【間接経費の削減】
4-11　「研究機関における公的研究費の管理・監査のガイドライン（実施基準）」に基づいて、文部科学省又は日本学術振興会から、間接経費措置額の一定割合削減が通知された場合には、文部科学省又は日本学術振興会の指示に従うこと。

５　研究活動における不正行為への対応

【規程等の整備】
5-1　助成金による研究活動における不正行為を防止するとともに、その疑いが生じた場合に適切に対応できるようにするため、「研究活動における不正行為への対応等に関するガイドライン」を参考に、関連する規程等を定めるとともに、所属する研究者に周知すること。

【研究活動の不正行為への対応に係る取組状況等の報告】
5-2　各年度の応募の際に、「研究活動における不正行為への対応等に関するガイドライン」に基づく「取組状況に係るチェックリスト」を文部科学省に提出すること。

【研究活動の不正行為に係る調査の実施等】
5-3　所属する研究代表者の補助事業について、研究活動における不正行為が明らかになった場合（不正行為が行われた疑いのある場合を含む）には、日本学術振興会に報告の上、速やかに調査を実施し、その調査結果を日本学術振興会に報告するとともに公表すること。

【研究活動の不正行為に係る補助事業の執行停止】
5-4　所属する研究代表者について、研究活動における不正行為が明らかになった場合（不正行為が行われた疑いのある場合を含む。）には、その調査結果を配分機関等に報告するまで、必要に応じて、関係する研究代表者の補助事業の執行に係る諸手続を停止すること。

【研究活動の不正行為に伴う助成金の返還等】

5-5　助成金による研究活動における不正行為があった場合には、当該不正行為に係る助成金を返還するとともに、日本学術振興会の指示に従って、間接経費を返還すること。また、不正行為の再発を防止するための措置を適切に講じること。

【間接経費の削減】

5-6　「研究活動における不正行為への対応等に関するガイドライン」に基づいて、文部科学省又は日本学術振興会から、間接経費措置額の一定割合削減が通知された場合には、文部科学省又は日本学術振興会の指示に従うこと。

６　コンプライアンス教育及び研究倫理教育の実施

「研究機関における公的研究費の管理・監査のガイドライン」に基づき、科研費による研究活動に関わる全ての構成員（研究者、事務職員、技術職員及びその他関連する者）に対して、コンプライアンス教育を実施し、受講状況等を把握すること。

また、「研究活動における不正行為への対応等に関するガイドライン」に基づいて、科研費による研究活動に関わる研究者を対象に研究倫理教育を実施すること。

７　その他

【研究遂行状況の報告】

7-1　文部科学省又は日本学術振興会から、研究代表者の補助事業の遂行の状況等に関する報告を求められた場合、必要な協力等を行うこと。

【人権保護及び法令等の遵守に係る事務】

7-2　研究代表者が、補助事業の遂行に当たり、以下のような関連する法令等を遵守しなければ行うことができない研究を実施する場合には、関連する法令等に基づく文部科学省等関係府省庁等への届出等に関する事務を行うこと。

・社会的コンセンサス（関係者の同意・協力）を得る必要がある場合
・個人情報の取扱に配慮する必要がある場合（個人情報の守秘、人権の保護等）
・生命倫理・安全対策に取り組む必要がある場合（ヒトゲノム・遺伝子解析研究、特定胚の取扱いを含む研究、遺伝子組換え実験を含む研究を実施する場合等）
・外国為替及び外国貿易法（昭和２４年法律第２２８号）に基づき規制されている技術の非居住者若しくは外国への提供（記録媒体等での持ち出し、電子メールでの送信も含む）又は貨物の輸出をしようとする場合　等

【関係書類の整理・保管】

7-3　次の関係書類を整理し、補助事業期間終了後５年間保管しておくこと。

① 日本学術振興会に提出した書類の写
② 日本学術振興会から送付された書類
③ 助成金の使用に関する書類
　１）直接経費
　　ア 収支簿
　　イ 預貯金通帳等
　　ウ 直接経費が適切に使用されたことを証明する書類
　　（領収書、見積書、納品書、請求書、契約書、請書、検査調書、出張命令書、出張依頼書、出張報告書、出勤簿、会議録、送金記録など）
　２）間接経費
　　ア 間接経費が適切に使用されたことを証明する書類
　　（領収書、見積書、納品書、請求書、契約書、請書、検査調書、出張命令書、出張依頼書、出張報告書、出勤簿、会議録、送金記録など）
　　イ 各研究代表者からの間接経費の譲渡を記録した書類
　　ウ 各研究代表者への間接経費の返還を記録した書類

別添

間接経費の主な使途の例示

被配分機関において、競争的資金の間接経費の執行に係る共通指針（競争的資金に関する関係府省連絡会申し合わせ）に例示されている、具体的な使途としては以下のものを対象とする。

（１）管理部門に係る経費
（ア）管理施設・設備の整備、維持及び運営経費
（イ）管理事務の必要経費
備品購入費、消耗品費、機器借料、雑役務費、人件費、通信運搬費、謝金、国内外旅費、会議費、印刷費
など

（２）研究部門に係る経費
（ウ）共通的に使用される物品等に係る経費
備品購入費、消耗品費、機器借料、雑役務費、通信運搬費、謝金、国内外旅費、会議費、印刷費、新聞・雑誌代、光熱水費
（エ）当該研究の応用等による研究活動の推進に係る必要経費
研究者・研究支援者等の人件費、備品購入費、消耗品費、機器借料、雑役務費、通信運搬費、謝金、国内外旅費、会議費、印刷費、新聞・雑誌代、光熱水費
（オ）特許関連経費
（カ）研究棟の整備、維持及び運営経費
（キ）実験動物管理施設の整備、維持及び運営経費
（ク）研究者交流施設の整備、維持及び運営経費
（ケ）設備の整備、維持及び運営経費
（コ）ネットワークの整備、維持及び運営経費
（サ）大型計算機（スパコンを含む）の整備、維持及び運営経費
（シ）大型計算機棟の整備、維持及び運営経費
（ス）図書館の整備、維持及び運営経費
（セ）ほ場の整備、維持及び運営経費
など

（３）その他の関連する事業部門に係る経費
（ソ）研究成果展開事業に係る経費
（タ）広報事業に係る経費
など

※上記以外であっても、競争的資金を獲得した研究者の研究開発環境の改善や研究機関全体の機能の向上に活用するために必要となる経費などで、研究機関の長が必要な経費と判断した場合、執行することは可能である。なお、直接経費として充当すべきものは対象外とする。

出典：競争的資金の間接経費の執行に係る共通指針
（平成２６年５月２９日　競争的資金に関する関係府省連絡会申し合わせ）

（参考）

Administrative work and other tasks concerning the use of Grants-in-Aid for Scientific Research (KAKENHI (Multi-year Fund)) - “Fund for the Promotion of Joint International Research (Fostering Joint International Research)” to be performed by each research institution

Administrative work and other tasks conducted by each research institution with regard to the use of the Japan Society for the Promotion of Science (JSPS) operated Grants-in-Aid for Scientific Research (KAKENHI (Multi-year Fund)) - “Fund for the Promotion of Joint International Research (Fostering Joint International Research)” must be carried out as stipulated below. Where not stipulated, the research institution is to conduct the work appropriately based on its own internal rules and regulations in light of rules such as “Guidelines on the Management and Audit of Public Research Funds at Research Institutions” and “Guidelines for Responding to Misconduct in Research.”

1. Confirmation of applicant eligibility and other conditions to make application for funding

1-1 The research institution is to confirm that the Principal Investigator whose name is on the application form for funding satisfies, at the time the application for funding is made, the below-listed requirements and that his/her Researcher Information is registered in the Cross-ministerial Research and Development management system (e-Rad) as “Eligible to Apply for Grants-in-Aid for Scientific Research.” That research institution is responsible for having the Principal Investigator carrying out the grant-funded research project as its own activities and for managing the KAKENHI grant funds.

Requirements

A) The researcher should belong to the research institution as a person who has, among other things, a duty to perform research activities within the research institution (irrespective of whether the work is paid or unpaid, full-time of part-time. Moreover, it is not necessary for the researcher to perform these research activities as his/her main duty.)

B) The researcher should actually be engaged in research activities at the research institution. However, this does not qualify persons who only assist research.

C) The researcher is not to be a graduate student or any other category of student. However, this does not apply to persons whose main duty is to conduct research activities in the research institution to which they belong (e.g., university teaching staff, company researcher) and who also have student status.

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* This is the English edition translated from the Japanese edition of the “Administrative work and other tasks concerning the use of Grants-in-Aid for Scientific Research (KAKENHI (Multi-year Fund)) - ‘Fund for the Promotion of Joint International Research (Fostering Joint International Research)’ to be performed by each research institution.”

1-2 The research institution is to confirm that the Principal Investigator whose name is on the application form for funding is not, at the time the application for funding is made, a person who is unable to implement a KAKENHI-funded project.

1-3 The research institution is to confirm that the Principal Investigator whose name is on the application form for funding is not a person designated as ineligible to receive funding from JSPS within the subject fiscal year. Researchers are designated as ineligible when they have fraudulently used or received KAKENHI (Multi-year Fund), KAKENHI (Series of Single-year Grants) or other competitive funds or have committed fraudulent acts (fabrication, falsification and plagiarism of data, information or findings in published research results either intentionally or by grossly neglecting their responsibility to observe basic precepts of research ethics) while conducting research using the above-stated funds.

1-4 The research institution is to confirm the following points with regard to making the application for funding:

① The Principal Investigator whose name is on the application form for funding has fully carried out coordination with his/her overseas research institutions of destination and within his/her own affiliated institution. (The application must be withdrawn if the overseas research plan is not determined or the application form for funding is not submitted within the fiscal year that the Principal Investigator receives a provisional decision or by the following fiscal year, excluded are cases when the application for funding is withheld by a researcher who will take maternity leave (the period before and after childbirth) or childcare leave (hereinafter "maternity and childcare leave").)

② The research institution has prepared a replacement environment at the research institution to facilitate the stay of the Principal Investigator, whose name is on the application form for funding, for a set period at the destination overseas research institution.

③ The research institution will administer the KAKENHI grant funds used by the Principal Investigator whose name is on the application form for funding during his/her overseas stay.

④ The Principal Investigator whose name is on the application form for funding is not scheduled to participate in an overseas dispatch or overseas research activities under "Postdoctoral Fellowships for Research Abroad," "Program for Advancing Strategic International Networks to Accelerate the Circulation of Talented Researchers," or other international joint research or exchange programs conducted by Japanese government or independent administrative institution.

2. Rules and Regulations regarding the Relationship with the Principal Investigator

The research institution is to establish its own rules and regulations or to make contracts with the Principal Investigator which stipulate that the research institution carry out the following administrative works with regard to the direct and indirect funding based on the provisions in this document. (Direct funding: funds necessary to implement the funded project, including summarizing the research achievements. Indirect funding: funds

necessary for the management of the research institution and other things that arise during the implementation of the funded project.)

2-1 In place of the researcher, the research institution manages the grant (direct funding).

2-2 In place of the researcher, the research institution carries out administrative procedures with regard to the grant (direct and indirect funding).

2-3 The research institution receives donations by researchers of equipment, fixtures and books (hereinafter called "equipment") purchased with direct funding. If the researcher moves to another research institution, the former institution is to return the equipment to the researcher when requested.

2-4 The research institution receives transfer of the indirect funding from the researcher when s/he receives the funding, and conducts the administrative work with regard to the transaction. However, when the researcher moves to another research institution or if the funded project is cancelled, indirect funding in an amount equivalent to 30% of the remaining direct funding are to be returned to the researcher. (Research institutions that do not receive indirect funding are exempt.)

3. Contents of work carried out by research institution

The research institution is to properly conduct administrative work related to the grant in accordance with the below-listed items.

(1) Management of the direct funding

Start of grant usage

3-1 In order for the Principal Investigator to expedite the use of the disbursed direct funding, the research institution is to quickly carry out the required processing. (Research in newly adopted projects may start from the day Principal Investigator's affiliated research institution submits the application form for funding, and necessary contracts may also be signed from that day. The necessary costs are to be paid after the receipt of the direct funding. Alternatively, the costs may be paid by the institution or others and settled after the direct funding is received.)

Deposit of the funds

3-2 The research institution is to properly administer the direct funding in a bank account opened specifically for managing KAKENHI grant funds under a suitable signatory.

Deadline for payment

3-3 The delivery of goods and provision of services under the funded project is to be completed by the end of the funded project period. The research institution is to settle payments for these deliveries and services by the deadline for submitting the "Report on Results."

Income/expenditure management by category

3-4 The following are the cost items and examples of their breakdown under direct funding (funds necessary to implement the funded project including summarizing the research achievements). The research institution is to manage the income/expenditure of direct funding using Form E-1 "Income/Expenditure Ledger." Each item of income and expenditure is to be categorized in cost items as follows.

Goods: Purchase of commodities (equipment and consumables)

Travel Expenses: Transportation expenses, accommodation fees and daily allowances for the Principal Investigator and research collaborators engaged in overseas or domestic travel to collect materials, conduct surveys, attend meetings, present research achievements, and other purposes, etc.

Personnel Expenditure and Remuneration: Honoraria, compensation, wages and salaries to research collaborators (e.g., postdoctoral fellows, research assistants (RAs), researchers belonging to an overseas research institution) participating in research for such works as document creation/management, experiments, translation, proof-reading, provision of specialized knowledge, distribution and collection of questionnaires or the collection of research materials, and to person substituting for the Principal Investigator at affiliated research institution while s/he is overseas, and payment to temporary staff agencies, etc.

Others: Costs not categorized into any of the above-stated cost items that are intended for implementing the research. Examples: Other costs that may be incurred through printing, creating reproductions, developing and printing photos, communication (such as stamps and telephone bills), transportation, leases for research venues (only if none of the affiliated institution's facilities are adequate for conducting the funded project), meetings (e.g., rental of the venue and meals (excluding alcoholic beverages)), equipment rental and leasing (e.g., computers, automobiles, experimental equipment), equipment repairs, transportation other than travel expenses, presentation of the research achievements (e.g., contributions to academic journals, website creation, preparation of pamphlets to publicize the research achievements, and PR activities disseminating research achievements to the general public), and disposal of experiment wastes, etc.

Payment for goods

3-5 In paying for goods related to the funded project, proper issuing of purchase orders for the goods and inspection and management of delivered goods must be carried out by the research institution. In doing so, the research institution is to properly carry out the following processes. (The same applies for handling the payment of service contracts.)

① To properly execute payment for ordered goods, a solid system, such as establishing a receipt and inspection center, is to be installed so that the receipt and inspection of delivered goods is processed rigorously.

② Purchased goods are to be received and inspected by accounting office personnel or appropriate research staff assigned to the task of receiving and inspecting delivered goods. Furthermore, the dedicated function of receipt and inspection is to be carried out based on effective, clearly established rules for the inspection of services that demand special care, such as the development of databases, programs and digital

content, and for the maintenance and inspection of equipment.

③ When the research institution uses an exceptional procedure by which it does not issue purchase orders for goods or inspect delivered goods, the use of this procedure should be kept to a necessary minimum. In such a case, the research institution is to establish a rigorous structure for implementing the procedure so that it is substantially managed under the institution's responsibility.

④ When goods with a purchase price of ¥100,000 or more and a service life of one year or longer are purchased with the grant, the research institution is to receive a donation for them from the Principal Investigator and manage them as its own equipment. When the purchase price is ¥500,000 or more, the goods are to be managed as an asset of the research institution. Items with a high monetary conversion rate also need to be properly managed.

⑤ If improper use of the grant is suspected and there is a lack of clarity as to fairness of the grant's use due to negligence of the proper issuing of purchase orders and/or inspection and management of delivered goods, the research institution is to return a sum of money in an amount equivalent to the suspected improper grant use to JSPS.

Payment for Travel Expenses and Personnel Expenditures and Remunerations

3-6 In paying travel expenses and personnel expenditure and remuneration related to the funded project, the research institution is to carry out the following processes.

① The payment of travel expenses and personnel expenditure and remunerations are to be properly carried out upon confirmation of their actual implementation.

② When employing research collaborators and others, the research institution is to hold an interview with them and explain the terms of their employment at the time they are hired. An employment contract is to be concluded between the employee and the research institution, which clearly states the working conditions such as the content of the work and working hours. In paying employees, the research institution is to properly manage their working status, including the periodic checks of their attendance record and their actual working conditions. When a replacement staff for the Principal Investigator is hired, the same method of handling his/her employment is to be used.

③ If improper use of the grant is suspected and there is a lack of clarity as to fairness of the grant's use due to negligence of confirming the purpose of expenditures or the appropriateness of amounts paid, and/or in its management of employees' working status, the research institution is to return a sum of money in an amount equivalent to the suspected improper grant use to JSPS.

④ When a person employed using the grant (hereafter called "KAKENHI employee") seeks to engage in his/her own independent research other than the grant-funded work for which he is employed (hereinafter called "KAKENHI employer's work"), the research institution is to confirm the following points.

1) That related rules of the research institution or the employment contract stipulate that the KAKENHI employee may conduct research on his/her own initiative, in addition to the KAKENHI employer's work.

2) That the working hours, or "effort," show a clear separation between the KAKENHI employer's work and the KAKENHI employee's own independent research.

3) That a sufficient amount of time for the KAKENHI employee's independent research

is secured in addition to the time spent on the KAKENHI employer's work.

Restriction on use of direct funding

3-7 Direct funding is not to be used for any of the following objects or purposes.

① Costs of buildings and facilities (excluding the costs for minor installations which become necessary because of the introduction of goods that have been purchased by direct funding)

② Costs of handling accidents or disasters that occur during the implementation of the funded project

③ Personnel expenditures and remunerations for the Principal Investigator

④ Other kinds of costs that are to be appropriated from indirect funding

Restriction on the combined use of funding

3-8 Direct funding is not to be combined with other funding, unless the following applies:

① When one part of a business trip is related to the funded project and other part(s) is not related, direct funding may be used after clarifying the separation between the part of the trip related to and paid by the funded project and the other part(s) paid by other budgets.

② When one consumable is used in the funded project and in other business, direct funding may be used after clarifying the proportion of the consumable used in and paid by the funded project, and the proportion used in the other business and paid by the other budgets.

③ When funding other than direct funding is used for the funded project (excluding funding with usage restrictions such as funds from commissioned projects, grants ordinary used to fund private universities or other institutions, KAKENHI (Series of Single-year Grants), KAKENHI (Multi-year Fund), or indirect funding). When other funding is used to purchase equipment, the handling of the equipment, in such case as the researcher changing his/her research institution, is to be decided in advance so as not to impede the implementation of the funded project.

④ When direct funding is used with other KAKENHI grant funds and/or funds that allow the purchasing of equipment that will be used jointly by multiple projects (hereafter called a "joint-use equipment") to purchase joint-use equipment. Joint-use equipment may be purchased only when all projects belong to the same research institution. The cost burden of each project and the criteria for calculating them must be clearly described.

(2) Use of indirect funding

Receipt of transfers

3-9 The research institution is to receive transfer of indirect funding from the Principal Investigator, who is designated to transfer them, just after s/he receives grant.

Deadline for usage

3-10 The research institution is to use indirect funding by the end of the funded project period.

Purpose of usage

3-11 Indirect funding is funding necessary for the management of the research institution and other things that arise during the implementation of the funded project. It is to be used by the research institution to improve the Principal Investigator's research environment and to improve the functionality of the overall research institution. Details of the usage can be found in the attachment "Examples of Main Uses of Indirect Funding." The head of the research institution is responsible for the fair and proper and also systematic and effective use of the indirect funding. (Its use by the research institution to pay personnel expenditures and remunerations of the Principal Investigator is not prohibited.)

Report on usage of indirect funding

3-12 The research institution is to compile a report on the usage of the indirect funding during each fiscal year and send it to JSPS via the Cross-ministerial Research and Development management system (e-Rad) by 30 June of the following fiscal year.

(3) Procedures for handling the grant

Two application procedures: (1) Application for Grant (prepared by Principal Investigators and submitted by research institutions in response to calls for proposals) and (2) Application for Funding (prepared by Principal Investigators and submitted by research institutions after Principal Investigators have received "Notice of Provisional Decision to Issue Grant")

3-13 The research institution is to carry out the following procedures:

① Circulate the contents of application procedures
② Receive and check the application form for grant and submit it to JSPS
③ Receive "Notice of Provisional Decision to Issue Grant" from JSPS and notify the researcher
④ Compile the application form for funding and other required materials and submit them to JSPS
⑤ Receive "Notice of Decision to Issue Grant" from JSPS and convey it to the researcher
⑥ Receive transfer of grant from JSPS

Procedure for changing the content declared in the application form for funding

3-14 The research institution is to carry out the following procedures when changing the content declared in the application form for funding.

① Change in the content of direct funding

Each cost item may be adjusted up to 50% of the total amount of direct funding allocated to the project. When categorizing expended direct funding into cost items, reference should be made to the amount of those cost items specified in the Principal Investigator's application form for funding in order to confirm whether the difference between the actual expenditure and planned expenditure is within 50% of total direct funding in each cost item. (When 50% of direct funding is ¥3 million or less, a difference between the actual and planned expenditure is allowed up to ¥3 million.) In order to keep changes within these parameters, the research institution is to regularly monitor the status of expenditure in each cost item and of overall direct funding.

However, when the Principal Investigator wishes to use direct funding for a cost

item in an amount that exceeds the allowed difference between the actual and the planned expenditure, the research institution is to request JSPS's approval using Form F-4 "Application Form for Approval to Change Breakdown of Expenditure of Direct Funding" prepared by the Principal Investigator.

② Cancellation of funded project

When the Principal Investigator is to cancel the funded project, the research institution must; request JSPS's approval using Form F-5-1 "Application Form for Approval to Terminate Funded Project" prepared by the Principal Investigator, refund the unused part of the grant and, within 30 days of the approval of cancellation, file result reports with JSPS on the progress of the funded project up to the time it was cancelled. The reports should be written on Form F-6-4 "Report on Results (Report of Settlement of Accounts)" and Form F-7-4 "Report on Results (Report on the Research Results)" both prepared by the Principal Investigator. Additionally, the research institution is to cover those reports with Form E-3-4 "Report of Settlement of Accounts (cover)" and Form E-4-4 "Report on the Research Results (cover)" respectively.

If the Principal Investigator is absent or missing in the funded project, the research institution is to; report it to JSPS using Form F-5-2 "Report of Principal Investigator Death (etc.)", process administrative work necessary for the funded project, refund the unused part of the grant, and file reports with JSPS using Form F-6-4 "Report on Results (Report of Settlement of Accounts)" (attaching Form E-3-4 "Report of Settlement of Accounts (cover)").

③ Change of the main overseas counterpart institutions

When the Principal Investigator wishes to change his/her main overseas counterpart institutions, the research institution is to request JSPS's approval using Form F-17 "Application Form for Approval to Change Overseas Counterpart Institutions" prepared by the Principal Investigator.

④ Change of Principal Investigator's affiliated research institution

When the Principal Investigator moves to another research institution and there are remaining direct funding, the former research institution is to transfer them to the new research institution. If s/he has already started the funded project before moving, the receiving research institution is to notify JSPS using Form F-10-1 "Notice of Change of Principal Investigator's Research Institution," prepared by the Principal Investigator.

⑤ Disqualification of Principal Investigator

If the Principal Investigator loses his/her application eligibility or cannot carry out the project for longer than one year, the research institution is to take procedure to cancel the funded project based on the procedure stipulated in paragraph 3-14②. In the case of maternity and childcare leave, if the funded project is suspended for longer than one year, the procedures in 3-14⑦ and 3-14⑧ should be followed.

⑥ Extension of the period of the funded project

If due to a change in the research plan or other reasons, the Principal Investigator

wishes to extend the period of the funded project, the research institution is to request JSPS's approval using Form F-14 "Application Form for Approval to Extend the Period of the Funded Project," prepared by the Principal Investigator, and Form E-10-2 "Application Form for Approval to Extend the Period of the Funded Project (cover)," which covers Form F-14. This request should be submitted no later than 1 March of the research plan's last fiscal year.

Using the above-stated procedure, the Principal Investigator may extend the period of the funded project to the last day of the fiscal year that falls three years after the date which the research institution submitted the application form for funding. However, if the period of the funded project has been extended using the procedure in 3-14⑧ (not the above-stated procedure) and the end of that period equates to or exceeds the last day of the fiscal year that falls three years after the date which the research institution submitted the application form for funding, the Principal Investigator may extend the funded project for another fiscal year using the above-stated procedure.

⑦ Suspension of funded project for maternity and childcare leave

If the Principal Investigator will suspend his/her project for longer than one year due to taking maternity and childcare leave, the research institution is to notify JSPS using Form F-13-1 "Notice of Suspension of Research" prepared by the Principal Investigator. If at the time the funded project is suspended unused grant money remains, it is to be properly maintained by the research institution until the research restarts.

⑧ Extension of the period of the funded project accompanying maternity and childcare leave

If the Principal Investigator changes his/her research plan due to taking maternity and childcare leave and wishes to extend the period of the funded project, before restarting the funded project, the research institution is to request JSPS's approval using Form 13-3 "Application Form for Approval to Extend the Period of the Funded Project for Maternity Leave or Childcare Leave" prepared by the Principal Investigator.

Procedure for reporting state of project implementation

3-15 Each fiscal year, excluding the last fiscal year of the research plan or the year that the funded project is completed, the research institution is to submit yearly reports of each funded project to JSPS by 31 May of the next fiscal year. The reports should be written on Form F-6-3 "Report on State of Implementation (Report of State of Accounts)" and Form F-7-3 "Report on State of Implementation (Report on the State of Research Implementation)" both prepared by the Principal Investigator. Additionally, the research institution is to cover those reports with Form E-3-3 "Report of State of Accounts (cover)" and Form E-4-3 "Report on the State of Research Implementation (cover)" respectively.

Procedure for reporting project results

3-16 The research institution is to file result reports of each funded project with JSPS when

the funded project is completed or by the 31 May of the fiscal year following the last year of the research plan (In the case of a cancelled project, the result reporting must be done within 30 days of the date of the cancelation approval.). The reports should be written on Form F-6-4 "Report on Results (Report of Settlement of Accounts)" and Form F-7-4 "Report on Results (Report on the Research Results)" both prepared by the Principal Investigator. Additionally, the research institution is to cover those reports with Form E-3-4 "Report of Settlement of Accounts (cover)" and Form E-4-4 "Report on the Research Results (cover)" respectively. Furthermore, if part or all of the grant money remains at the time the result reports are filed, the research institution is to refund it to JSPS.

Procedures for reporting research achievements

3-17 With regard to the report on the research achievements, the research institution is to carry out the following procedures.

① Submission of report on research achievements

When the funded project is completed or by the 30 June of the fiscal year following the last year of the research plan, the research institution is to file an achievements report with JSPS using Form F-19-2 "Report on Research Achievements" prepared by the Principal Investigator.

If the research institution cannot compile the report by the above deadline due to special circumstances, it is to submit an alternate report to JSPS using Form F-21 "Report on Research Progress" prepared by the Principal Investigator. As soon as the research achievements are compiled, the institution is to file the achievements report with JSPS using Form "Report on Research Achievements" prepared by the Principal Investigator.

② Measures taken in case that the report on research achievements is not submitted

With regard to other projects funded by "Grants-in-Aid for Scientific Research (KAKENHI)," if the Principal Investigator fails to submit a "Report on Research Achievements" (Forms C-19, F-19-1, F-19-2, Z-19, CK-19) nor "Report on Research Progress" (Forms C-21, F-21, Z-21, CK-21) on those projects by the prescribed deadlines, the research institution is to suspend use of the grants for the funded projects implemented by the Principal Investigator until the reports are submitted to JSPS. (JSPS may provide the research institution with other instructions, which must be followed.)

Procedure for publishing research achievements

3-18 With regard to the publication of research achievements, the research institution is to carry out the following procedures.

① Required indication of acknowledgement when publishing research achievements

When the Principal Investigator publishes the achievements of the funded project in research papers or other publications, the research institution is to circulate to the Principal Investigator that the words "JSPS KAKENHI Grant Number JP 8-digit project number" must be stated in the acknowledgement of the paper or other publications, which shows that the research achievements are the achievements of the research carried out with the grant.

When the achievements of the funded project are posted on a research institution's website or carried in its PR magazines, proper statement should be noted, which shows that the research achievements are the achievements of the research carried out with the grant.

② Report of publication of research achievements

When the achievements of the funded project are published in a book, journal or other medium or when the achievements acquire industrial property rights after Form F-7-4 "Report on Results (Report on the Research Results)" has been submitted at the completion of the funded project or by the fiscal year following the last year of the research plan, the Principal Investigator is to report it to JSPS in each case using Form F-24 "Report on Publication of Research Achievements." The research institution is to process administrative work related to the report.

(4) Administrative work and other tasks for handling equipment

Acceptance of donations

3-19 Upon the purchase of equipment with direct funding, the Principal Investigator is to immediately donate the items to the research institution at which s/he is implementing the funded project. The research institution is to accept the donation and appropriately manage the equipment. If, however, the immediate donation of the equipment would impede the research and the Principal Investigator has obtained approval from JSPS to postpone the donation, the donation can be postponed for the approved period. Additionally, if the immediate donation of books with a purchase price of less than ¥50,000 would impede the research, the donation can be postponed until which time that the donation of the books doesn't impede the research.

Procedure for postponing donation

3-20 If the immediate donation to the Principal Investigator's affiliated research institution of equipment purchased with direct funding would impede the research of the funded project and s/he wishes to postpone the donation, the research institution is to request JSPS's approval using Form F-15 "Application Form for Approval to Postpone Donation" prepared by the Principal Investigator.

Returning donated equipment when affiliated research institution is changed

3-21 When after donating equipment to the Principal Investigator's affiliated research institution, s/he moves to another research institution and wishes to use the equipment at the new institution, the former research institution is to return the equipment to the Principal Investigator. In the case of joint-use equipment, an agreement on the disposition of the equipment is required among all the members involved in the donation.

Receipt of transfer of interest and profit on currency exchange

3-22 The Principal Investigator is to transfer money made through interest and/or profit on currency exchange from the direct funding to his/her affiliated research institution. The research institution is to receive the transfer.

Returning income

3-23 If after the submission of the "Report on Results," income is generated from the funded project, the research institution is to transfer it to JSPS.

(5) Administrative work for handling indirect funding (Excluding research institutions that do not receive transfers of indirect funding)

Return and transfer of indirect funding when affiliated research institution is changed

3-24 When a Principal Investigator who has transferred her/his indirect funding moves to another research institution and direct funding remains unused, indirect funding in an amount of 30% of the remaining direct funding is to be returned to the Principal Investigator.

In this case, the former research institution is to inform the new institution of the amount of indirect funding to be returned to the Principal Investigator for transfer to the new one.

However, if a plan for using the indirect funding has been established properly by the former research institution, the indirect funding (30% of the remaining direct funding) may not be returned to the Principal Investigator.

Moving from a research institution that has received indirect funding to one that cannot

3-25 When a Principal Investigator moves from a research institution that has received indirect funding from him/her to an institution that cannot receive indirect funding, the former research institution is to request JSPS's approval using Form F-16 "Application Form for Approval to Change Amount of Indirect Funding" prepared by the Principal Investigator and to refund the unused indirect funding to JSPS. (When the Principal Investigator moves, this procedure is to be carried by the research institution that received the indirect funding.)

Moving from a research institution that cannot receive indirect funding to one that can

3-26 When a Principal Investigator moves from a research institution that cannot receive indirect funding to an institution that can and the new research institution wishes a new disbursement of indirect funding, the new research institution is to request JSPS's approval using Form F-16 "Application Form for Approval to Change Amount of Indirect Funding" prepared by the Principal Investigator. (When the Principal Investigator moves, this procedure is to be carried by the research institution that newly receives the indirect funding.)

4. Securance of the proper use of grants

Establishment of the fund-management/auditing system

4-1 The research institution is to establish a system for managing and auditing KAKENHI grant funds based on the "Guidelines on the Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)."

Report on the operation of the fund-management/auditing system

4-2 Each fiscal year when applying for KAKENHI grant funds, the research institution is to submit to the Ministry of Education, Culture, Sports, Science and Technology (MEXT) a "Self-Assessment Checklist on the Implementation of the System and Other Matters," based on the "Guidelines on the Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)."

Management of proper execution of grants

4-3 Periodically the research institution is to monitor the execution of grants and properly manage their execution.

Report on fund managers

4-4 The research institution is to appoint a person responsible for managing KAKENHI grant funds within the research institution and to select fund managers for each funded project that has received a provisional decision to issue grant. The research institution is to report these managers to JSPS at the time that the projects' application forms for funding are submitted.

Holding training sessions and briefings

4-5 To prevent the fraudulent use of grant, the research institution is to proactively and periodically hold training sessions and briefings for researchers and administrative staffs.

Implementation of internal audits

4-6 Based on the "Guidelines on the Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)," each year the research institution is to conduct an audit on funded projects selected based on each institution's own circumstances (preferably 10% or more of all the projects under the grant). Each fiscal year when applying for grants, the research institution is to submit a report to MEXT on the implementation status of the audit and its results.

Additionally, the research institution is to carry out a detailed examination on a portion of the audited projects (preferably 10% or more of them). It should go beyond document reviews in carrying out a thorough and stringent examination of the actual state of grant usage, goods delivery, and other functions of the subject projects.

Investigation of fraudulent use and/or receipt

4-7 If it is found (or suspected) that an affiliated Principal Investigator is involved in a fraudulent use and/or receipt of the grant in his/her funded project, the research institution is to inform JSPS, speedily carry out an investigation, and report the results to JSPS and to the public.

Suspension of use of grants of the funded projects possibly involved in fraudulent use and/or receipt

4-8 If it is found (or suspected) that an affiliated Principal Investigator is involved in a fraudulent use and/or receipt of any source, if necessary, the research institution is to stop the procedure related to the use of grants of the subject researcher's funded project

until the investigation results are reported to the funding agency of the source.

Cooperation in onsite inspections

4-9 When MEXT or JSPS carry out onsite inspections on the state of a research institution's implementation of fund-management/auditing with regard to the grant, the institution is to proactively cooperate in the inspections.

Return of the grant accompanying fraudulent use and/or receipt

4-10 If it is found that grant has been fraudulently used and/or received, the research institution is to return the fraudulently used or received grant and corresponding indirect funding following JSPS's instruction. Then, the research institution is to take effective measures for preventing a reoccurrence of the fraudulent use and/or receipt.

Reduction of indirect funding

4-11 Based on the "Guidelines on the Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)," if MEXT or JSPS provide notice to a research institution instructing it that a portion of its indirect funding will be reduced, the research institution is to follow those instruction.

5. Response to fraudulent acts in research activities

Establishment of rules

5-1 To prevent fraudulent acts in research activities funded by the grant and to appropriately respond when a suspicion of a fraudulent act arises, the research institution is to set rules based on the "Guidelines for Responding to Misconduct in Research" and circulate them to the researchers within the institution.

Report on the current state of response to fraudulent acts in research activities

5-2 Each fiscal year when applying for KAKENHI grant funds, the research institution is to submit to MEXT a "Self-Assessment Checklist Pertaining to the Current Status," based on the "Guidelines for Responding to Misconduct in Research."

Investigation of fraudulent acts in research activities

5-3 If it is found (or suspected) that an affiliated Principal Investigator is involved in a fraudulent act in research activities in his/her funded project, the research institution is to inform JSPS, speedily carry out an investigation, and report the results to JSPS and to the public.

Suspension of use of grants of the funded projects possibly involved in fraudulent acts in research activities

5-4 If it is found (or suspected) that an affiliated Principal Investigator is involved in a fraudulent act in research activities related to a grant from any source, if necessary, the research institution is to stop the procedure related to the use of grants of the subject researcher's funded project until the investigation results are reported to the funding agency of the source.

Return of the grant accompanying fraudulent acts in research activities

5-5 If it is found that a fraudulent act has been conducted in research activities funded by the grant, the research institution is to return the grant connected to the fraudulent act and corresponding indirect funding following JSPS's instruction. Then, the research institution is to take effective measures for preventing a reoccurrence of the fraudulent acts.

Reduction of indirect funding

5-6 Based on the "Guidelines for Responding to Misconduct in Research," if MEXT or JSPS provide notice to a research institution instructing it that a portion of its indirect funding will be reduced, the research institution is to follow those instruction.

6. Implementation of compliance education and research ethics education

Based on the "Guidelines on the Management and Audit of Public Research Funds at Research Institutions," the research institution is to provide compliance education for all members involved in KAKENHI-funded research activities (this includes researchers, administrative staffs, technical staffs and other person related to the research activities), and to monitor their participation in the education and confirm their understanding of the research institution's compliance rules.

In addition, based on the "Guidelines for Responding to Misconduct in Research," the research institution is to provide research ethics education for researchers engaged in KAKENHI-funded research activities.

7. Other items

Report on the current state of research implementation

7-1 When MEXT or JSPS request a report on the current state of the Principal Investigator's implementation of the funded project, the research institution is to provide necessary cooperation.

Administrative work regarding the protection of human rights and compliance with laws and regulation

7-2 When the Principal Investigator implements the funded project that includes research requiring compliance with laws and regulations (such as those activities listed below), the research institution is to carry out the administrative work with regard to measures required to conduct above-stated research such as notifying MEXT and related agencies, based on the related laws and regulations.

- When conducting research that requires social consensus (consent and/or cooperation of person involved).
- When conducting research that requires consideration in the handling of personal information (e. g. protection of the confidentiality of personal information, protection of human rights).

- When conducting research that requires work involving bioethics and safety measures (e. g. human genome/gene analysis research, research including the handling of a specified embryo, research including genetic modification experiments).
- When providing technology to a non-resident person or a foreign country (including logging data in a data storage medium, sending data by e-mail), or exporting goods, all of which are regulated by the Foreign Exchange and Foreign Trade Act (Act No. 228, 1949)

Etc.

Storage of related documents

7-3 The research institution is to compile the following documents and store them for five years from the end of the funded project.

① Copies of documents submitted to JSPS
② Documents received from JSPS
③ Documents related to the use of grants
  1) Direct funding
    A) Income/Expenditure Ledger
    B) Bankbooks
    C) Documents providing evidence that direct funding is properly used (e.g. receipts, estimates, delivery slips, invoices, contracts, written acknowledgements, inspection reports, travel orders, trip requests, travel reports, attendance records, meeting minutes, payment records)
  2) Indirect funding
    A) Documents providing evidence that indirect funding is properly used (e.g. receipts, estimates, delivery slips, invoices, contracts, written acknowledgements, inspection reports, travel orders, trip requests, travel reports, attendance records, meeting minutes, payment records)
    B) Documents recording transmissions of indirect funding from Principal Investigators
    C) Documents recording the return of indirect funding to Principal Investigators

Attachment

Examples of Main Uses of Indirect Funding

Examples of indirect funding used by grant-funded institutions are contained in the "Common Guidelines for Indirect Costs under Competitive Funds (Agreement of the Inter-Ministry Committee on Competitive Funds)." It provides concrete examples of indirect funding usages, as listed below.

(1) Cost of administrative department

(A) Costs of installing (building), maintaining, and operating administrative facilities and equipment

(B) Costs necessary to carry out administrative work

Cost of purchasing equipment, cost of consumables, cost of leasing machinery, miscellaneous operational expenses, personnel costs, communication and transport costs, remunerations and honoraria, domestic and overseas travel costs, meeting costs, printing costs

Etc.

(2) Cost of research department

(C) Costs of common-use items, etc.

Cost of purchasing equipment, cost of consumables, cost of leasing machinery, miscellaneous operational expenses, communication and transport costs, remunerations and honoraria, domestic and overseas travel costs, meeting costs, printing costs, cost of newspapers and magazines, cost of utilities

(D) Costs necessary to promote research activities deriving from the application, etc., of the funded research

Personnel costs for researchers and research support staff, cost of purchasing equipment, cost of consumables, cost of leasing machinery, miscellaneous operational expenses, communication and transport costs, remunerations and honoraria, domestic and overseas travel costs, meeting costs, printing costs, cost of newspapers and magazines, cost of utilities

(E) Patent-related costs

(F) Costs of building, maintaining, and operating research buildings/wings

(G) Costs of building (installing), maintaining, and operating facilities for care of laboratory animals

(H) Costs of building (installing), maintaining, and operating facilities for researcher exchange

(I) Costs of installing, maintaining, and operating equipment

(J) Costs of building, maintaining, and operating computer networks

(K) Costs of installing, maintaining, and operating large-scale computers (including supercomputers)

(L) Costs of building, maintaining, and operating of large-scale computer buildings/wings

(M) Costs of building, maintaining, and operating libraries

(N) Costs of building, maintaining, and operating cultivated land

Etc.

(3) Cost of other related operating departments
(O) Cost of activities to transfer research results
(P) Cost of public relations activities
Etc.

In addition to the above-listed costs, research institution may, if the head of the research institution judges the expenditures to be necessary, use indirect funding to improve the R&D environment of researchers who obtain competitive funding and/or improve the functions of the overall research institution. Indirect funding should not be used to cover the expenditures which should be covered by the direct funding.

Source: Common Guidelines for Indirect Costs under Competitive Funds (Agreement of the Inter-Ministry Committee on Competitive Funds, May 29, 2014).