

## **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 (A))” 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 (A))” and “Fund for the Promotion of Joint International Research (Fostering Joint International Research)” for the research projects adopted in FY2017 or earlier 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 eligibility for KAKENHI application and other conditions to make formal application for grant delivery**

1-1 The research institution is to confirm that the Principal Investigator whose name is on the form of the formal application for grant delivery satisfies, at the time the formal application for grant delivery 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 or 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

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activities in the research institution to which they belong (e.g., university teaching staff, company researcher) and who also have student status.

1-2 The research institution is to confirm that the Principal Investigator whose name is on the form of the formal application for grant delivery is not, at the time the formal application for grant delivery 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 form of the formal application for grant delivery 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 committed an improper grant spending, a fraudulent grant acquisition or a research misconduct of KAKENHI (Multi-year Fund), KAKENHI (Series of Single-year Grants) or other competitive funds while conducting research using the above-stated funds. (Improper grant spending includes use of research grants for other purposes, intentionally or by gross negligence, or use of research grants in violation of the content of the funding decision or the conditions it implies. Fraudulent grant acquisition includes receiving research grants by deception or other fraudulent means. Research misconduct includes fabrication, falsification, or plagiarism of data, information, or findings published research achievements based on the intent of the researcher, or the failing of the researcher to fulfil the basic duty of care that he/she has.)

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

- ① The Principal Investigator whose name is on the form of the formal application for grant delivery has fully carried out coordination with his/her overseas counterpart institutions and within his/her own affiliated institution.
- 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 form of the formal application for grant delivery, for a set period at the overseas counterpart institution.
- ③ The research institution will administer the KAKENHI grant funds used by the Principal Investigator whose name is on the form of the formal application for grant delivery during his/her overseas stay.
- ④ The Principal Investigator whose name is on the form of the formal application for grant delivery is not scheduled to receive a grant to participate in an overseas dispatch or overseas research activity over a long period under a project related to international joint research or international exchange administered by the Japanese government or by an independent administrative institution. This includes, for example, researchers selected (including provisionally selected) to participate in the JSPS “Program for Postdoctoral Fellowships for Research Abroad,” and researchers participating in the JSPS “Program for Fostering Globally Talented Researchers (previously known as Program for Advancing Strategic International Networks to Accelerate the Circulation of Talented Researchers).”

## **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 expense based on the provisions in this document. (Direct expense: funds necessary to implement the funded project, including summarizing the research achievements. Indirect expense: 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 expense).

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

2-3 The research institution receives donations by researchers of equipment, fixtures and books (hereinafter called “equipment”) purchased with direct expense. 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 expense from the researcher when he/she 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 abolished, indirect expense in an amount equivalent to 30% of the remaining direct expense are to be returned to the researcher. (Research institutions that do not receive indirect expense 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 expense**

#### **Start of grant usage**

3-1 In order for the Principal Investigator to expedite the use of the disbursed direct expense, the research institution is to quickly carry out the required processing. (Research in newly adopted projects may start from the day on which the form of the formal application for grant delivery to each project is submitted to JSPS, and necessary contracts may also be signed from that day. However, when the project is restarted after having been suspended due to a research stay abroad, etc., it may start from the day on which Principal Investigator’s research institution submits the form of the formal application for grant delivery to JSPS for the restarting project, and necessary contracts may also be signed from that day. The necessary costs are to be paid after the receipt of the direct expense. Alternatively, the costs may be paid by the

institution or others and settled after the direct expense is received.

### **Deposit of the funds**

3-2 The research institution is to properly administer the direct expense 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 the Results.”

### **Income/expenditure management by category**

3-4 The following are the cost items and examples of their breakdown under direct expense (funds necessary to implement the funded project including summarizing the research achievements). The research institution is to manage the income/expenditure of direct expense 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 goods (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 Cost and Honoraria : 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 research institution while he/she is overseas, and payment to temporary staff agencies, etc.

Miscellaneous expenses: 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 Cost and Honoraria**

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

- ① The payment of travel expenses and personnel cost and honoraria 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 expense**

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

- ① Costs of buildings and facilities (excluding the costs for installations which become necessary because of the introduction of goods that have been purchased by direct expense)
- ② Costs of handling accidents or disasters that occur during the implementation of the funded project
- ③ Personnel cost and honoraria for the Principal Investigator
- ④ Other kinds of costs that are to be appropriated from indirect expense

#### **Restriction on the combined use of funding**

3-8 Direct expense 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 expense 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 expense 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 expense 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 expense). 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 expense 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 expense**

### **Receipt of transfers**

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

### **Deadline for usage**

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

### **Purpose of usage**

3-11 Indirect expense 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 Expense." The head of the research institution is responsible for the fair and proper and also systematic and effective use of the indirect expense. (Its use by the research institution to pay personnel cost and honoraria of the Principal Investigator is not prohibited.)

### **Report on usage of indirect expense**

3-12 The research institution is to compile a report on the usage of the indirect expense 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) Formal Application for Grant Delivery (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 grant decision" from JSPS and notify the researcher
- ④ Compile the form of the formal application for grant delivery and other required materials and submit them to JSPS
- ⑤ Receive "Notice of official grant decision" from JSPS and convey it to the researcher
- ⑥ Receive transfer of grant from JSPS

**Procedure for changing the content declared in the form of the formal application for grant**

## delivery

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

### ① Change in the content of direct expense

Each cost item may be adjusted up to 50% of the total amount of direct expense allocated to the project. When categorizing expended direct expense into cost items, reference should be made to the amount of those cost items specified in the Principal Investigator's form of the formal application for grant delivery in order to confirm whether the difference between the actual expenditure and planned expenditure is within 50% of total direct expense in each cost item. (When 50% of direct expense 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 expense.

However, when the Principal Investigator wishes to use direct expense 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 Expense" prepared by the Principal Investigator.

### ② Abolishment of funded project

When the Principal Investigator is to abolish the funded project, the research institution must; request JSPS's approval using Form F-5-1 "Application Form for Approval to Abolish Funded Project" prepared by the Principal Investigator, refund the unused part of the grant and, within 61 days of the approval of abolishment, file result reports with JSPS on the progress of the funded project up to the time it was abolished. The reports should be written on Form F-6-4 "Report on the Results (Report on the Settlement of Accounts)" and Form F-7-4 "Report on the Results (Report on the Research Results)" both prepared by the Principal Investigator.

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 the Results (Report on the Settlement of Accounts)".

### 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 research institution

When the Principal Investigator moves to another research institution and there are remaining direct expense, the former research institution is to transfer them to the new research institution. If he/she 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

The research institution is to take procedure to abolish the funded project following the procedure specified in 3-14② above if he/she loses eligibility for KAKENHI application, is unable to continue the project for longer than one year, is unable to carry out the project due to restrictions on parallel grant application/receipt as specified in the Application Procedures, or is ineligible to receive grant disbursement due to improper grant spending, fraudulent grant acquisition, or research misconduct in other than the funded project. However, in the case of taking maternity leave, a period of absence before and after the childbirth, or childcare leave (hereinafter "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. If the funded project is suspended due to a research stay abroad, etc., the procedures in 3-14⑨ 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. 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 form of the formal application for grant delivery. However, if the period of the funded project has been extended using the procedures in 3-14⑧ and 3-14⑩ (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 form of the formal application for grant delivery, 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, 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, Childcare Leave, or Research Stay Abroad, etc.” prepared by the Principal Investigator.

⑨ Suspension of funded project due to a research stay abroad, etc.

When the Principal Investigator will suspend his/her funded project due to a research stay abroad, etc. and wishes to be distribute of the unused part of the grant again after the suspension period ends, the research institution must; request JSPS's approval using Form F-13-4 “Application Form for Approval to Suspend the Research for Research Stay Abroad, etc.” prepared by the Principal Investigator, refund the unused part of the grant and, within 61 days after the approval was given, file result reports with JSPS on the progress of the funded project until the start of suspension. The reports should be written on Form F-6-4 “Report on the Results (Report on the Settlement of Accounts)” and Form F-7-4 “Report on the Results (Report on the Research Results)” both prepared by the Principal Investigator.

⑩ Extension of the period of the funded project due to a research stay abroad, etc.

If the Principal Investigator had suspended his/her funded project due to a research stay abroad, etc. and restarted it within a year, and wishes to extend the project period because of the change caused in his/her research plan, etc., the research institution is to request JSPS's approval using Form F-13-3 “Application Form for Approval to Extend the Period of the Funded Project for Maternity Leave, Childcare Leave, or Research Stay Abroad, etc.” prepared by the Principal Investigator. The period that the funded project may be extended is based on the length of time it was suspended due to a research stay abroad, etc. However, if the Principal Investigator loses his/her eligibility for KAKENHI application due to a research stay abroad, etc., the procedures in 3-14⑨ should be followed.

**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 the State of Implementation (Report on the State of Accounts)” and Form F-7-3 “Report on the State of Implementation (Report on the State of Research Implementation)” both prepared by the Principal Investigator.

**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 an abolished project, the result reporting must be done within 61 days of the date of the abolishment approval.). The reports should be written on Form F-6-4 “Report on the Results (Report on the Settlement of Accounts)” and Form F-7-4 “Report on the Results (Report on the Research Results)” both prepared by the Principal Investigator. 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 the 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 the 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 the Research Achievements” prepared by the Principal Investigator.

② Measures taken in case that the report on the 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 the 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 the 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 expense, the Principal Investigator is to immediately donate the items to the research institution at which he/she 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 research institution of equipment purchased with direct expense would impede the research of the funded project and he/she 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 research institution is changed**

3-21 When after donating equipment to the Principal Investigator's research institution, he/she 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 expense to his/her research institution. The research institution is to receive the transfer.

##### **Returning income**

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

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

##### **Return and transfer of indirect expense when research institution is changed**

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

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

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

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

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

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

**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 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)" following the procedure specified in the Application Procedures, etc.

**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 grant decision. The research institution is to report these managers to JSPS at the time that the projects' form of the formal application for grant delivery.

**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) and 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 expense 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 expense**

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 expense 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 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” following the procedure specified in the Application Procedures, etc.

#### **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 expense following JSPS’s instruction. Then, the research institution is to take effective measures for preventing a reoccurrence of the fraudulent acts.

#### **Reduction of indirect expense**

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

expense will be reduced, the research institution is to follow those instruction.

## **6. Implementation of compliance education and research ethics education coursework**

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 coursework 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 expense
    - A) Income/Expenditure Ledger
    - B) Bankbooks
    - C) Documents providing evidence that direct expense 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 expense
    - A) Documents providing evidence that indirect expense 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 expense from Principal Investigators
    - C) Documents recording the return of indirect expense to Principal Investigators

### Examples of Main Uses of Indirect Expense

Examples of indirect expense used by grant-funded institutions are contained in the “Common Guidelines for Indirect Expense under Competitive Funds (Agreement of the Inter-Ministry Committee on Competitive Funds).” It provides concrete examples of indirect expense 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, consumables expenses, 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, consumables expenses, 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, consumables expenses, 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 expense to improve the R&D environment of researchers who obtain competitive funding and/or improve the functions of the overall research institution. Indirect expense should not be used to cover the expenditures which should be covered by the direct expense.

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