Stop Inappropriate Use of Research Funds!

Know the rules; use it appropriately!

Policies on the prevention of inappropriate use put forward by Hiroshima University are applicable to all expenses managed by the University.

One must be aware that research funds are not private money, but money entrusted by the people. For whatever purpose, one is not allowed to make any inaccurate or false statements.

What is inappropriate use of research funds Hiroshima University defines "inappropriate use" as "Use for other purposes" in violation of the grant decision or grant conditions, etc., "False claims" which are fictitious claims or fictitious transactions based on falsehood, and "Violations of relevant laws and regulations".

Article 2, Paragraph 3 of the Rules regarding the prevention of inappropriate use of research funds at Hiroshima University

Typical examples of inappropriate use	Deposits	Making the University pay for fabricating transactions and having the trader manage the money This is the act of asking a trader to fabricate a transaction and demand the University to make a payment even when no goods are delivered, then the amount paid is managed by the trader.
	Fabricated business trip	Fabricating a business trip report with false dates or entirely false content (no trip has taken place) to demand payment from the University.This is the act of reporting a false trip to the University and having the University pay the travel expenses, even though the person did not actually travel, shortened the trip, or changed the means of transportation.
	Double payment of travel expenses	Withholding facts regarding travel expenses paid by another organization and asking the University to pay for that same business trip. This is the act of reporting the same trip (including cases where the itinerary overlaps) to both the University and another organization without reporting the fact that travel expenses have been paid for by the other organization. Thus, having both organizations pay for the trip, and receiving duplicate travel expenses.
	Fabricated reward	Fabricating an entire project to demand a reward from the University. This is the act of falsely reporting to the University that work has been performed, when in fact no work has been performed, and having the University pay a reward.

Collecting reimbursed money is prohibited Regardless of the name of the act or whether it is consented to, collecting reimbursed money that has been properly paid to students is considered socially inappropriate and may lead to suspicion, it is therefore prohibited by Hiroshima University.



If you do not know the rules of the University or the rules of use of the funding agency, you may be involved in inappropriate use of research funds. Don't hand over documents or money you don't understand as you are instructed to!

If you receive such instructions from your academic advisor or supervisor, please do not hesitate to consult with the general consultation office or the administrative office of your department.

Procedure for Paying Students at HU

Undergraduate Education : <u>https://momiji.hiroshima-u.ac.jp/momiji-top/en/learning/undergraduate.html</u> Graduate Education : <u>https://momiji.hiroshima-u.ac.jp/momiji-top/en/learning/graduate.html</u>

late Education : <u>nttps://momiji.nirosnima-u.ac.jp/momiji-top/en/learning/graduate.ntn</u>

General consultation office for administrative procedures and usage rules of research funds

Chief Manager of the Research Collaboration Group in the Office of Research and Academia-Government-Community . (2nd Floor, Administration Bureau) TEL 082-424-4614 extension 4614 Mail gakujutu-k-gl@office.hiroshima-u.ac.jp

If you have any problems or there are any unclear points concerning procedures such as budget allocation and accounting procedures, please consult the following: Zaimu Concierge

Contact person of Financial Planning Group Mail zaimu-concierge@office.hiroshima-u.ac.jp

Persons in charge of accounting affairs at each department, bureau, etc. Please refer to the "Portal Contacts" section of the Iroha "Accounting Support Portal" **Contact office for inappropriate use of research funds** The whistleblower will not receive any disadvantageous treatment for reporting.

In the event of any disadvantage, we will take remedial measures.

<On-campus contact> Audit Office (6th floor, Administration Bureau) TEL 082-424-6068 extension 6068 Mail kansa-situcho@office.hiroshima-u.ac.jp

<Off-campus contact>

Sato Law Firms (Attorney in charge, Takafumi Sato) TEL 082-227-1246