

# Sophia University Guidelines for Appropriate Use and Management of Research Funds

Established: January 1, 2012

## 1. Purpose

The purpose of these Guidelines is to ensure appropriate conduct in the use and management of research funds of Sophia University (hereinafter referred to as the “University”).

## 2. Definitions

The terms set forth in these Guidelines are defined as follows.

### (1) Research Funds

(i) Funds from government subsidies.

(ii) Contract research funds, external collaborative research funds or funds for research contract operations.

(iii) In addition to the two items above, external funds the management of which is delegated to Sophia School Corporation (hereinafter referred to as the “School”).

(iv) All funds distributed by the School for education and research, including the Individual Research Allowance.

### (2) Researcher

A teacher or researcher who belongs to the University and any other person who is engaged in research activities at the University.

### (3) Staff

A person who is employed by the School and is engaged in the use and management of research funds.

## 3. Duties of Researchers and Staff

### (1) Compliance with the Regulations, etc.

Researchers and Staff shall use and manage research funds appropriately in compliance with the Guidelines, with the “Sophia University Guidelines for Academic Research Ethics” and with any other regulations determined by the School and related laws.

### (2) Prohibition of Unauthorized Use

Researchers and Staff shall understand that appropriate use and management of research funds is their responsibility, and that any unauthorized use by an individual would directly harm the provision of education and research activities of the entire University and would damage its reputation. Researchers and Staff shall absolutely not make unauthorized use of research funds or be complicit in such use.

## 4. Clarification of Responsibility System

The persons responsible for appropriate use and management of research funds shall be as follows.

### (1) Chief Executive

The person who administers the entire system and is ultimately responsible for the use and management of research funds shall be the President of the University.

### (2) Person Responsible for Administrative Management

The person who assists the Chief Executive and oversees the use and management of research funds shall be the Vice President for Academic Exchange.

### (3) Person Responsible for a Division

The person who is the head of each organization provided for in the “Sophia School Office Organization” shall have the responsibilities and authorities set forth below for the use and

management of research funds of the Division.

- (i) Head of Education and Research Organization, including Faculty and Department, etc.: Matters concerning the use and management of research funds by Researchers who belong to the organization.
- (ii) Director of Bureau of General Affairs: Matters concerning internal audit, whistleblowing and investigatory requests by public agencies, etc.
- (iii) Director of Bureau of Personnel Affairs: Matters concerning employment, remunerations and travel expenses, etc.
- (iv) Director of Bureau of Financial Affairs: Matters concerning accounting, receipt and disbursement of money, procurement, management and inspections of acceptance of facilities and equipment, etc.
- (v) Director of Bureau of Academic Research and Information: Matters concerning application, adoption and executive management of competitive research funds, widespread dissemination of the Guidelines and consultations, etc.

## 5. Improvement of the Environment Constituting the Foundation of Appropriate Operation and Management

### (1) Unification and Clarification of the Rules

- (i) By unifying and clarifying the rules on the individually determined uses of research funds, the University shall strive to ensure that research funds are used without difficulty and appropriately.
- (ii) Unauthorized use means the following acts of use of research funds that deviate from the rules.

Deposit Money: To have the University pay for fictitious transactions or to enable a partner company, etc., to manage the money.

Fraudulent Official Trip: To have the University pay travel expenses for an official trip that was not taken.

Fraudulent Remuneration: To have the University pay the remunerations for work that was not undertaken.

### (2) Improvement of Regulations and Manuals, etc.

The University shall strive to improve the rules for use and management of research funds, so that they will be effective and valid, by the review and establishment of various regulations and by preparation of procedure manuals, etc. The University shall also make the rules thoroughly known to Researchers so that Researchers can improve their understanding of appropriate use and management of research funds.

### (3) Attendance at Information Sessions of Rules, etc.

Researchers who use research funds shall attend information sessions at the University about the rules, etc., on the use of research funds and shall make efforts to improve their understanding of appropriate use and management of research funds.

## 6. Grasping the Factors that Facilitate Fraud and Developing and Implementing Fraud Prevention Plans

### (1) Grasping the Factors that Facilitate Unauthorized Use

The University shall grasp the factors that facilitate unauthorized use of research funds by Researchers or Staff and take actions to improve the situation.

### (2) Developing and Implementing Fraud Prevention Plans

The University shall develop a fraud prevention plan in order to improve the system of appropriate use and management of research funds and shall implement the plan carefully and also continue to review the plan to ensure that it remains highly effective.

## 7. Activities for Appropriate Use and Management of Research Funds

### (1) Use of Research Funds

Researchers shall comprehend the status of their research funds on a timely basis and shall spend the budget appropriately and effectively.

(2) Advance Payment of Research Funds

If the payment of research funds issued by public agencies or incorporated administrative agencies, etc., has been delayed although the research period has started, the University shall take such measures as to make an advance payment of part of the research fund tentatively under the “Bylaws for Advance Payment of Part of Research Funds, etc., of Sophia University” and strive to facilitate research activities and remove any factors that may cause fraud.

(3) Placement of Orders, Delivery and Acceptance Inspection

Placement of orders for goods, etc., using a research fund shall be made appropriately in accordance with the relevant regulations of the School. The goods, etc., purchased using the research fund shall be subject to an acceptance inspection by the Inspection Center upon delivery in accordance with some separately determined procedures.

(4) Management of Services of Employees and Remunerations

(i) Procedures for employment, management of services and payment of remunerations, etc., of a person who is employed using a research fund shall be carried out appropriately according to the status of employment and the “Sophia School Corporation Work Rules,” “Sophia School Corporation Work Rules for Temporary Employees,” “Sophia School Corporation Manual of Treatment of Remunerations” and any other regulations determined by the School and by related laws.

(ii) The Person Responsible for each Division shall verify the completion of service, payment and receipt by exchanging documents with or hearing from the related persons.

(5) Management of Travel Expenses

(i) Business trips and travel expenses of persons funded by a research fund shall be carried out appropriately in accordance with the “Sophia School Corporation Travel Expense Regulations,” “Sophia University Detailed Rules for Treatment of Travel Expenses in Scientific Research Fund Subsidized Project” and any other regulations determined by the School and related laws.

(ii) The Person Responsible for each Division shall verify the completion of a business trip by inspecting supporting vouchers, etc.

(6) Actions upon Unauthorized Use

(i) If unauthorized use of a research fund is revealed or suspected, the Person Responsible for each Division shall report to the Chief Executive without delay or omission.

(ii) If the Chief Executive has received a report as described in the preceding paragraph, the Chief Executive shall take stringent actions under the relevant rules determined by the University or the School and related laws.

(7) Response to Partner Companies, etc.

(i) Person Responsible for each Division shall explain to partner companies, etc., about the Guidelines and the internal rules, etc., have the companies comply with them, and give directions to carry out fair transactions, etc.

(ii) If any partner company, etc., is involved in unauthorized use of a research fund, the Chief Executive shall take stringent actions under standards to be separately determined.

8. Establishment of a System Ensuring Communication of Information

(1) Consultation

Consultation regarding the rules and clerical procedures, etc., for appropriate use and management of research funds shall be accepted from inside and outside of the University. The appropriate office shall

respond according to the content of consultations as follows.

- (i) “2. Definitions (1) Research Fund” (i) ~ (iii): Research Support Center, Bureau of Academic Research and Information
- (ii) “2. Definitions (1) Research Fund” (iv): Office of Accounting, Bureau of Financial Affairs

(2) Whistleblowing

- (i) Reports of unauthorized use of a research fund shall be accepted by the whistleblowing contact person in the Audit Office, Bureau of General Affairs.
- (ii) Treatment of whistleblowing, etc., shall be carried out in accordance with the “Rules for Whistleblowing at Sophia School Corporation.”

9. Concept of Monitoring

(1) Monitoring by Division

Divisions engaged in the use and management of research funds shall strive to ensure appropriate execution and management in collaboration among Divisions by monitoring the status of execution of research funds.

(2) Audit and Monitoring by the Audit Office, Bureau of General Affairs

The Audit Office, Bureau of General Affairs, shall conduct audits on the status of use of research funds under the “Sophia School Corporation Regulations for Internal Audit.” The Office shall check whether the monitoring of research funds by the University is functioning appropriately, and shall make proposals for corrections and improvements as appropriate.

Supplementary Rule

The Guidelines shall take effect on January 1, 2012.