



# Handbook for the Proper Use of Public Research Funds, etc.

Yokohama National University

April 2019

# Contents

Introduction	1
1. Misuse Prevention Framework and Chain of Accountability	2
2. Funds Managed in Accordance with the Guidelines	3
3. Purchasing Goods, etc.: Ordering and Delivery Inspection	4
4. Necessary Steps Regarding Payment of Travel Costs and Honoraria	6
5. Cases of Misuse	7
6. Measures Taken in Response to Cases of Misuse	8
7. Internal Audits	9
8. Points of Contact	10
9. Helpdesks	12
10. Misuse Report (Complaints) Desk	13
11. Code of Conduct	14
12. Further Points of Note	15
13. YNU Accounting Regulations	17
14. Delivery Inspection Center and Sites	19

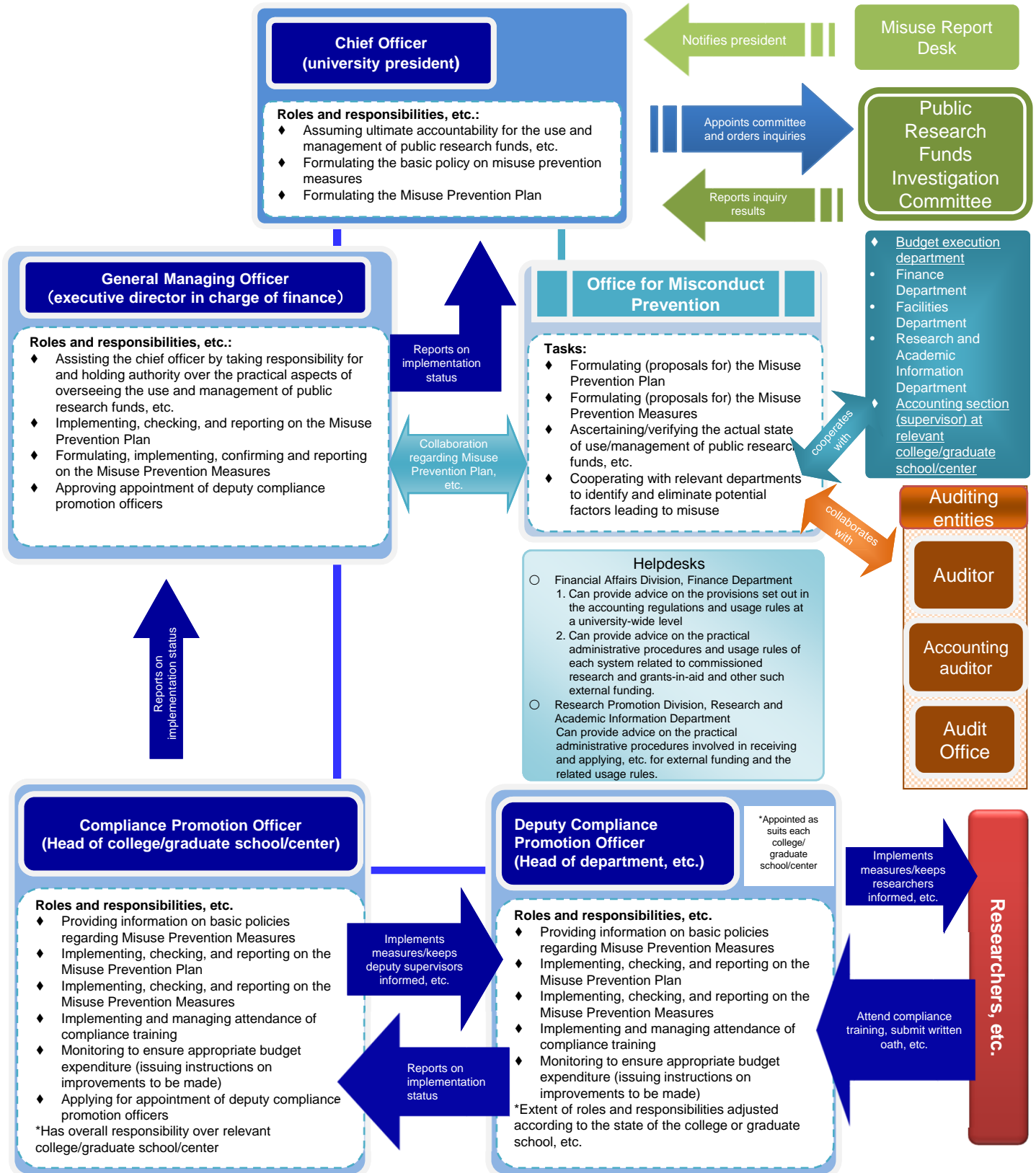
In February 2007, the Minister of Education, Culture, Sports, Science and Technology approved the “Guidelines for Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)” (hereafter, “the Guidelines”). The Guidelines outline the proper management of competitive funds and other such open call-based research funds allocated by the Ministry of Education, Culture, Sports, Science and Technology (MEXT) and independent administrative institutions under MEXT jurisdiction. Despite the fact that all national, public, and private universities, research institutions, and other such entities across Japan were requested to implement the Guidelines, cases of misuse continued to be prevalent, and have been highlighted as a social issue in recent years. Following extensive consideration and deliberation within MEXT, a significantly revised version of the Guidelines was therefore set out in February 2014.

Greater steps have also been taken toward monitoring the implementation of the Guidelines. In addition to inquiries and other checks by MEXT to confirm institutions’ efforts to maintain and implement the schemes requested in the Guidelines, the state of implementation is also covered at hearings of the National University Corporation Evaluation Committee.

We request your understanding and cooperation with the efforts that Yokohama National University (YNU) must pursue to develop and implement a reliable system for preventing the misuse of public research funds.

# 1. Misuse Prevention Framework and Chain of Accountability

YNU has the following misuse prevention framework and chain of accountability in place to ensure the proper use and management of public research funds, etc.



## 2. Funds Managed in Accordance with the Guidelines

At YNU, we recognize that all funds we receive—not only those covered in the Guidelines, but also funds such as fees paid by students, public grants for operational costs and other such subsidies funded by the taxpayer, or grants from corporations or individuals—are valuable contributions and should naturally be used in an appropriate manner. **We have therefore always sought to use and manage public research funds, etc. (all funds managed by YNU, including those covered in the Guidelines) in accordance with the Guidelines.**

### Public research funds, etc. (All funds managed by YNU)

- Public grants for operating costs
- Fees paid by students (tuition, admission fees, examination fees)
- Income from building rental and other such self-generated income
- Grants-in-aid (including competitive funds)
- Funds from commissioned research, joint research, commissioned projects, and joint projects
- Endowments

\*At YNU, such funds are referred to under the umbrella term “general funds” once they have been allocated to a budget.

### 3. Purchasing Goods, etc.: Ordering and Delivery Inspection

#### 1. Procuring goods, etc.

Orders for the procurement of goods, etc. shall generally be placed by the **Accounting Division or the Library Information Division**.

**Exceptions** to this rule are permitted where necessary for the smooth and efficient implementation of teaching, research and other such activities, and where the single procurement amounts **to less than one million yen**. In such cases, faculty and staff members are permitted to place an order (“request for purchase for goods already ordered”) within a certain scope (with certain conditions), provided that they have submitted an **“Oath on the Use of Public Research Funds and Other Funds.”**

#### **\*Necessary steps when making orders**

- Conduct sufficient research of market prices, etc. and give sufficient consideration to ensure that you are selecting a financially suitable option
- Maintain impartiality, fairness, and transparency. For instance, it is important to avoid favoring a certain supplier.
- Make efforts to cut costs by ordering systematically
- Select items suited to purpose and order the amount required for the academic year (or until the end of the research period, if the research period ends before the end of the academic year)
- The person placing the order should enter into an agreement with a supplier in accordance with the order form and only after they have identified the source of funds.

Contracts for goods or services that amount to one million yen or more **cannot be directly made by the faculty or staff member** under any circumstances. Please submit a request for purchase to the Accounting Division or Library Information Division.

Before ordering items please be sufficiently aware that the person who placed the order **shall be held personally accountable for the fairness of the choice of supplier or service provider and the appropriateness of the amount paid and shall bear financial responsibilities such as liability to provide compensation.**

#### 2. Advance payment

In the case of minor transactions of **less than 100,000 yen per procurement where advance payment is absolutely necessary to avoid significant disruption to teaching or research as described in the four cases below**, a faculty or staff member, or a person acting on their request, may make an advance payment, **provided the** faculty or staff member in question has submitted an **“Oath on the Use of Public Research Funds and Other Funds.”**

1. Where payment can only be made in cash or by credit card
  2. Where payment can only be made in advance
- \*1. or 2. apply only to goods that cannot be procured from suppliers that allow payment after delivery (by invoice)**
3. Where goods, etc. are urgently required during a business trip, etc.
  4. Where it is necessary to pay a visiting scholar from overseas, etc. travel costs or honoraria in cash (where they do not have a bank account in Japan, etc.)

### 3. Purchasing Goods, etc.: Ordering and Delivery Inspection

#### \*Necessary steps when making advance payments

- Conduct sufficient research to ensure that an advance payment is absolutely necessary. An advance payment should only be made where it is unavoidable.
- Make sufficient confirmation that the item cannot be procured from a supplier that allows payment on invoice.
  - \*Advance payments are generally prohibited, in the case of goods, etc. that can be procured from a supplier that allows payment on invoice.
- Procure only the minimum amount required.

Advance payments to suppliers that accept payment on invoice, such as the Yokohama National University Co-op or regular suppliers, are not permitted.

Before making an advance payment, please be sufficiently aware that **the person who makes the advance payment (or person who requests the advance payment to be made) shall be held personally accountable for the fairness of the choice of supplier or service provider and the appropriateness of the amount paid, and shall bear financial responsibilities such as liability to provide compensation.**

Where it is **necessary to procure goods on location** overseas, in the case of work and services that can only be procured using cash or other such payment, it is permitted to make an advance payment of 100,000 yen or more. In such cases, **always consult with the Accounting Division beforehand.**

#### Delivery inspection

At YNU, we implement a system where **all goods, etc. are inspected on delivery** as a general rule. A Delivery Inspection Center and On-Campus Delivery Inspection Site(s) have been set up **in order to confirm the delivery, etc. of goods.**

Items delivered to YNU are generally all **processed at the Delivery Inspection Center upon delivery (a check to confirm their actual delivery) after which** they are delivered to the faculty or staff member who then carries out the check to ensure that they are functioning correctly, etc.

Where it is difficult for items to be processed by the Delivery Inspection Center, such as items that have been purchased with advance payment and then brought to the university or items delivered by parcel delivery service and other such items that have been directly delivered to the laboratory in question etc. without being checked, the person claiming payment must **bring the items to the Delivery Inspection Center or the On-Campus Delivery Inspection Site to be checked.**

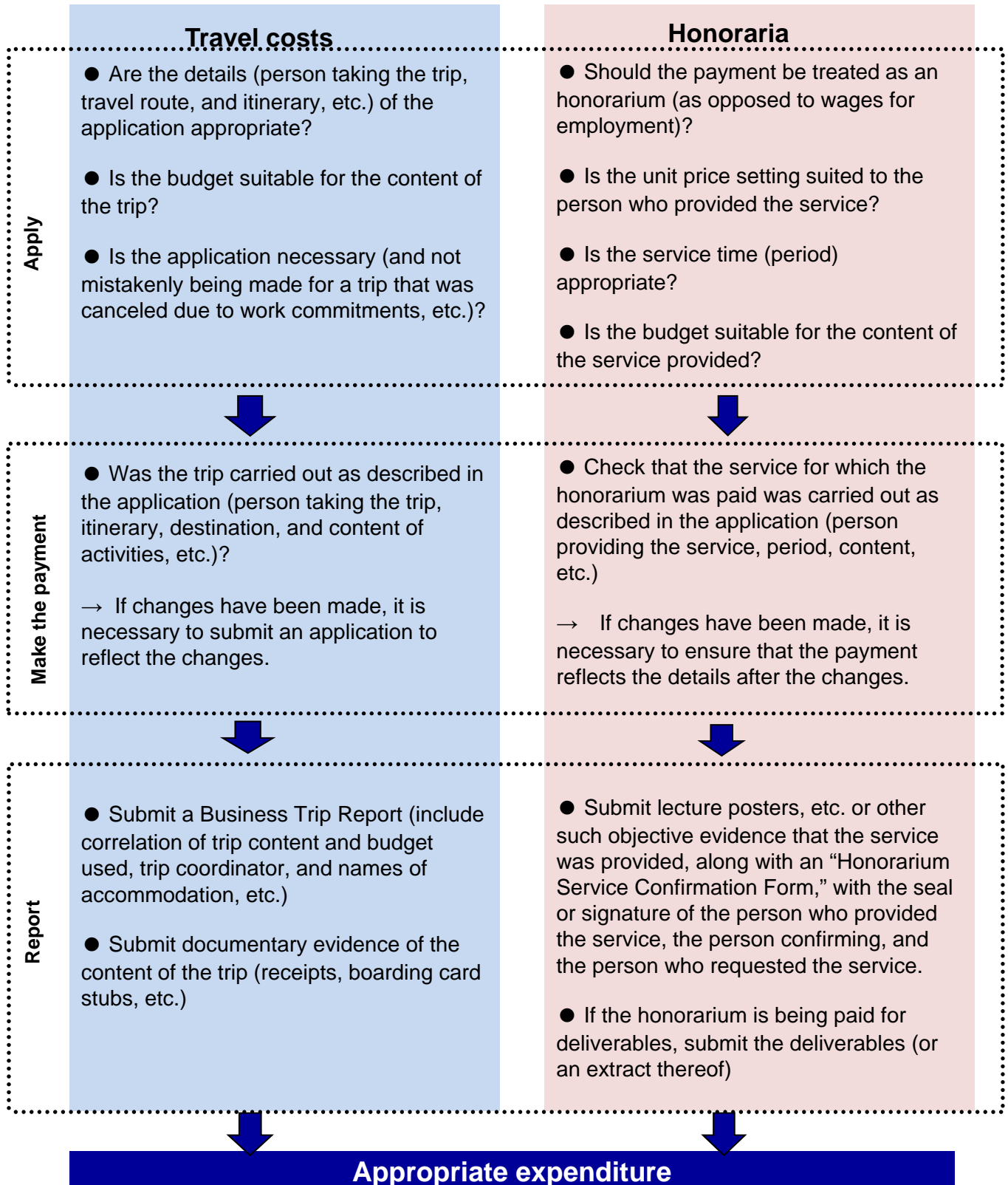
#### \*Necessary steps regarding inspection on delivery

- When placing an order, make a request to the supplier to ensure that the goods can be inspected at the Delivery Inspection Center upon delivery as far as possible.
- When bringing items to be checked at the Delivery Inspection Center or an On-Campus Delivery Inspection Site, ensure that items are unused and unopened.
- In the case of items that cannot be presented for confirmation of delivery, such as items purchased and used straightaway outside of the university, or items purchased and used on holidays or at night, take a photograph of the items purchased, etc. Provide an explanation on the prescribed form and submit the form along with the photograph.

In the case of heavy goods and other such items that are difficult to transport to inspection (excluding books and audiovisual materials), a staff member from the Delivery Inspection Center will come to the laboratory, etc. to check the items upon request from the person claiming the payment.

## 4. Necessary Steps Regarding Payment of Travel Costs and Honoraria

In order to ensure that the appropriate amounts are paid to people who take business trips or provide services, please adhere to the following steps for applying for, making, and reporting payments of travel costs and honoraria.





## 5. Cases of Misuse

The following are typical cases (methods) of misuse of funds.

**Such use of funds is strictly forbidden.**

### Claiming for fictitious business trips/padded travel costs

- An individual claimed and received travel costs from the university for a trip that had in fact been canceled.
- An individual claimed and received costs for shinkansen fares and the fixed amount of accommodation costs according to the university's regulations on travel expenses on the basis that they had booked shinkansen travel and a hotel separately, despite the fact that the booking had been made using a budget package tour combining airfare and accommodation costs (\*Padding out the request for reimbursement by giving a false travel route.)

### Pooling funds

- A student was hired as a short-term staff member to organize and file documents. The student engaged in this work but was also signed into the work attendance register on days on which he/she did not actually work in order to falsify the number of hours worked and make a claim to the university for an excessive amount of wages. The additional wages were kept by the laboratory and used to purchase items used for research.

### Deposits

- The budget was not due to be used in full by the end of the academic year (or end of the research period). The supervisor in question therefore requested suppliers to submit invoices to the university and receive payment for products not actually delivered, and then later had the supplier deliver other products of the same value.

### Falsification of receipts

- Goods were purchased by advance payment, but the cost, etc. on the receipt provided by the supplier was falsified to claim for a higher amount than was actually paid and have the university pay that amount.

## 6. Measures Taken in Response to Cases of Misuse

There are two types of measures taken when cases of misuse are discovered: measures imposed by the university and measures imposed by funding agencies (such as MEXT). (\*The "Measures by funding agencies" listed below are measures taken regarding funds covered in the Guidelines. For all other funds, the measures are determined at the discretion of the funding agency.)

### Measures by YNU

- Measures taken against faculty and staff members employed by YNU, including disciplinary measures such as disciplinary dismissal, suspension, or salary reduction, and cautions such as reprimands and strict warnings
- Claims for compensation of damages in accordance with YNU's accounting regulations, etc. (if deemed relevant)
- Filing of civil or criminal complaint in accordance with the law (if deemed relevant)
- Disclosure of the misuse case, including researchers' name and affiliation (as a general rule), etc.

### Measures by funding agencies

- Withdrawal of the research institution or researchers' grant approval or ordering the return of funds, depending on the nature of the misuse
- Restrictions on the researchers, etc. who carried out the misuse to limit their eligibility to apply for competitive funds or participate in funded projects, depending on the nature of the misuse
  - \*Misappropriation for personal use: 10 year restrictions on eligibility to apply or participate
  - Misappropriation for other purposes: 1-5 year restrictions on eligibility to apply or participate
- In addition to the above, measures prescribed (determined) by the funding agency

## 7. Internal Audits

### Internal audits

Internal audits are performed by the Audit Office, which is under the direct authority of the president. They include regular internal audits (conducted annually, between summer and fall) and requested audits carried out when instructed by the president.

Audit officers, who implement internal audits, are entitled to request the faculty members and staff of the college, graduate school, or center being audited to submit account books and other such relevant documents and provide explanations of the facts. The faculty members and staff in question are not entitled to refuse such requests unless they have justifiable grounds for doing so.

### The implementation of internal audits

The annual internal audits are conducted such that they cover certain key items. The main points are set out in the table below.

Points covered in audit	Reason for auditing
Check the date of delivery inspection recorded on the delivery form by inquiring about the date of the transaction with the supplier	Due to the risk that falsification of the delivery inspection date may lead to incorrect accounting such as payment being made for expenditure in the previous academic year
Check the state of use and management of items with a high cash-equivalent value (laptops, tablet computers, etc.), regardless of their price	Due to the risk of university property being sold off for funds to be misappropriated for personal use, etc.
Interview surveys to investigate cases where use of budget is concentrated in a certain period (such as the end of the academic year)	Due to the risk of unreasonable use of the budget allowing research funds to be used inappropriately, such as for purposes other than the intended research
Interview surveys to investigate cases where frequent orders are placed with the same supplier or for the same product	Due to the risk that excessively close relationships with suppliers may lead to misuse, etc. involving suppliers (such as deposited funds)
Interview surveys with short-term employees and other such staff to check on their engagement in work	Due to the risk that wages are being claimed despite the fact that the staff member is not actually engaging in work, so that the wages claimed can be kept by the laboratory (risk of funds being pooled)
Interview surveys to follow up on checks on purpose of business trips or suitability of amounts of funds received	Due to the risk that trips with itineraries differing from the business trip order, or fictitious business trips, are being used to misappropriate funds for personal use or to be kept by the laboratory (risk of funds being pooled)
Checking suppliers' records of accounts receivable from the university, against the university's outstanding payments to suppliers	Due to the risk of laboratories, etc. using false transactions with suppliers in order to deposit funds

### Internal audit results

Once the internal audit has been conducted, an internal audit report is completed and a report is made to the president.

The president uses the report to determine whether improvement measures or other such steps need to be taken, and, if so, instructs the person in charge at the relevant college, graduate school, or center to make improvements, etc.

### Other points

When a report is made to the Misuse Report Desk on the misuse of public research funds, etc. and a requested audit ordered by the president or a regular audit uncovers suspicion of misuse, the chief officer (the president) shall appoint a Public Research Funds Investigation Committee to investigate the situation.

## 8. Points of Contact

For advice on the administration of accounts, please contact the accounting supervisor at your college, graduate school, or center, or the points of contact below.

Dept/Division	Section, etc.	Matters handled	Extension no.
Finance Department Financial Affairs Division	Financial Planning Section	<ul style="list-style-type: none"> <li>Budget allocation, budget requests (items under administration of Finance Department), etc.</li> </ul>	3047 3048
	Financial Analysis Section	<ul style="list-style-type: none"> <li>Management, operation, and disposal of fixed assets (excluding real estate, etc.) and goods, etc. (excluding library materials)</li> </ul>	3045 3046
	External Fund Section 1	<ul style="list-style-type: none"> <li>Joint research/project acceptance contract and budget management, etc.</li> <li>Budget management, etc. of Grants-in-Aid for Scientific Research (Kakenhi) and other types of grants-in-aid (for individuals)</li> <li>Endowment receipt and budget management, etc.</li> </ul>	3078
	External Fund Section 2	<ul style="list-style-type: none"> <li>Commissioned research and commissioned project acceptance contracts and budget management, etc.</li> <li>Budget management, etc. of grants-in-aid (for institutions)</li> </ul>	3077
	Credit Management Section	<ul style="list-style-type: none"> <li>Credit management, collection of fees paid by students (tuition, admission fees, examination fees), etc.</li> </ul>	3063 3064
	Cashier Section	<ul style="list-style-type: none"> <li>Management of money deposits and withdrawals, cash receipt and expenditure</li> </ul>	3071
Accounting Division	Accounting Planning Section	<ul style="list-style-type: none"> <li>Inquiries on all matters relating to budget expenditure managed by the Accounting Division (including the financial accounting system)</li> <li>Payment of utilities and communication fees</li> <li>Honoraria</li> </ul>	3239 3240
	Contract Section 1	<ul style="list-style-type: none"> <li>Matters concerning contracts of one million yen or more (except those pertaining to the Facilities Department and the Research and Academic Information Department), temporary staff contracts, specific procurement</li> </ul>	3241 3242
	Contract Section 2	<ul style="list-style-type: none"> <li>Matters concerning purchase requests (request for purchase of items not yet ordered) for items less than one million yen (except those pertaining to the Facilities Department or the Research and Academic Information Department)</li> <li>Matters concerning annual contracts</li> <li>Consultation on expenditure of external funds</li> </ul>	3244 3245
	Accounting Section	<ul style="list-style-type: none"> <li>Payment of travel expenses</li> <li>Other payments</li> </ul>	3061 3062 3066
	Debt Management Section	<ul style="list-style-type: none"> <li>Matters concerning purchase requests (requests for purchase for goods already ordered) for items under one million yen (except those pertaining to the Facilities Department or the Research and Academic Information Department) and concerning advance payments</li> </ul>	3246 3248
	Delivery Inspection Center	<ul style="list-style-type: none"> <li>Confirmation of delivery of goods</li> </ul>	3053

## 8. Points of Contact

Dept/Division	Section, etc.	Matters handled	Extension no.
General Planning Department Personnel and Labor Affairs Division	Payroll Section	<ul style="list-style-type: none"> <li>Calculation of salary, etc.</li> <li>Collection of income tax, collection of residents' tax</li> <li>Collection of social insurance premiums, etc.</li> </ul>	3065
Research and Academic Information Department Research Promotion Division	Research Support Section	<ul style="list-style-type: none"> <li>Application and reporting for Grants-in-Aid for Scientific Research (Kakenhi)</li> <li>Other grants-in-aid (for individuals)</li> </ul>	3033
Facilities Department Planning Division	General Affairs and Contract Section	<ul style="list-style-type: none"> <li>General and industrial waste contracts, cleaning contracts, security contracts, waste paper recycling contracts</li> </ul>	3083 3084
	Asset Management Section	<ul style="list-style-type: none"> <li>Building leases, dormitory move-in/move-out procedures</li> </ul>	3086
Facilities Division		<ul style="list-style-type: none"> <li>Handling administrative matters regarding construction, repair, and refitting of buildings, etc.</li> </ul>	3091
Research and Academic Information Department Library Information Division	Book Management Section	<ul style="list-style-type: none"> <li>Purchase contracts for books for teaching and research purposes</li> </ul>	3206
	Serials Section	<ul style="list-style-type: none"> <li>Contracts for subscription and binding of magazines for teaching and research purposes</li> </ul>	3208

\* The above section names, matters handled, and extension numbers are subject to change due to organizational restructuring or other such reasons. In the event of discrepancies, please refer to the most recent version of the "Guide to Accounting Procedures" (only available in Japanese).  
(To access the "Guide to Accounting Procedures" [in Japanese], go to the YNU website and select "Information for faculty and staff" followed by "Notices from the Finance Department: 'Financial Accounting System Manual,'" and then "Financial Accounting System: Related Manual.")

## 9. Helpdesks

In addition to the points of contact at the departments in charge, there are also helpdesks for handling queries. Please contact the relevant helpdesk for your query.

- Handles queries on the provisions set out in the accounting regulations, etc. and usage rules, etc. at a university-wide level

Helpdesk:

Financial Affairs Division, Finance Department  
(Supervisor: Financial Affairs Division Deputy Manager  
[In charge of general affairs])  
Ext. No.: 3042  
Email: [zaimu.fukukacho@ynu.ac.jp](mailto:zaimu.fukukacho@ynu.ac.jp)

- Handles queries on external funding systems and the practical administrative procedures involved—including receipt of endowments, contracts for undertaking commissioned or joint research, etc., and receipt of other grants-in-aid, etc.— and the related usage rules, etc.

Helpdesk:

Financial Affairs Division, Finance Department  
(Supervisor: Financial Affairs Division Deputy Manager  
[In charge of external funding])  
Ext. No.: 3101  
Email: [zaimu.fukukacho2@ynu.ac.jp](mailto:zaimu.fukukacho2@ynu.ac.jp)

- Handles queries on funding under the Grants-in-Aid for Scientific Research (Kakenhi) program (single year grants/multi-year funds) and the practical administrative procedures involved in applications and other such aspects, and the related usage rules, etc.

Helpdesk:

Research Promotion Division, Research and Academic Information Department  
(Supervisor: Research Promotion Division Deputy Manager)  
Ext. No.: 3032  
Email: [kenkyu.fukukacho@ynu.ac.jp](mailto:kenkyu.fukukacho@ynu.ac.jp)

## 10. Misuse Report (Complaints) Desk

At YNU, the Misuse Report Desk has been set up to handle reports on the misuse of research funds, etc., such as falsifying the content of expenses claims and other such violations of the usage rules and other such guidelines prescribed by YNU or the funding agency.

### ◆ How to report misuse

Reports of misuse can be made by telephone, fax, email, in writing, or in person. The person making the report must provide their real name.

### ◆ Protection of whistleblowers

- The person who made the report (“whistleblower”) may not be dismissed from their employment or receive any other such disadvantageous treatment on the grounds that they made the report.
- Appropriate measures shall be taken to ensure that the whistleblower does not experience difficulties in the workplace due to the fact that they made the report.
- In the event that whistleblower is subject to disadvantageous treatment or harassment, etc., the person responsible for such treatment (including supervisors or colleagues, etc.) may be subject to disciplinary action, etc. in accordance with the “Employment Regulations for Faculty and Staff.”
- YNU and the people engaged in the work specified in these regulations shall respect the human rights of those concerned and shall not disclose the content of the report or any confidential information that they acquire.

\* See the “National University Corporation Yokohama National University Regulations on the Protection of Whistleblowers” (only available in Japanese) for more details.

### ◆ Points to note regarding reports (complaints)

- When receiving reports, we will ask for the full name, affiliation, and contact details of the whistleblower, the name of the researcher, etc. engaging in misuse, and details of the misuse. We may also request the whistleblower to cooperate with our inquiries.
- If our inquiries reveal that the report was untrue, intended to slander, or otherwise not made in good faith, we may take measures against the person who made the report, such as taking disciplinary action, etc. in accordance with the employment regulations, or pressing criminal charges, etc.

### ◆ Misuse Report (Complaints) Desk

Name : Financial Affairs Division, Finance Department, National University Corporation Yokohama National University

(Financial Affairs Division Deputy Manager [In charge of general affairs])

Address: 79- 1 Tokiwadai, Hodogaya Ward, Yokohama, 240-8501

Tel.: 045 (339) 3042 (Office hours: Mon.-Fri., 8:30-17:15 [excluding 12:00-13:00])

Fax: 045 (339) 3059

Email: zaimu.fukukacho@ynu.ac.jp

## 11. Code of Conduct

At YNU, we have established a code of conduct aimed at ensuring the proper use of public research funds, etc.



### Code of Conduct on the Proper Use of Public Research Funds, etc. at National University Corporation Yokohama National University

December 1, 2014

Approved by the president (chief officer)

In order for National University Corporation Yokohama National University (“YNU”) to continue to secure and enhance the fair performance of research, etc., it is important for YNU faculty and staff members who use public research funds, etc. and those people who assist them (whether they be full-time faculty or staff members, part-time faculty or staff members, students, or of any other such status) (“researchers, etc.”) to always ensure that their conduct is in compliance with the relevant laws and ordinances and YNU regulations, etc.

All researchers, etc., regardless of their occupational category, must be sufficiently aware of their accountability to society regarding the use of public research funds, etc. and strive to maintain and improve the levels of transparency.

Conscious of this responsibility, researchers, etc. must endeavor to carry out their work in an appropriate manner, adhering to the following points as the mainstays of the behavior they engage in for their research activities, etc.


1. Researchers, etc. must carry out their work with integrity in compliance with the relevant laws and ordinances and YNU regulations, etc.
2. Researchers, etc. must always be conscious of the public nature of public research funds, etc. and act accordingly.
3. Researchers, etc. shall have a strong ethical conscience regarding their research activities, etc. and must always exercise restraint, taking the utmost care when dealing with interested parties, and always drawing a clear line between public and private interests.
4. Researchers, etc. shall carry out their own work in an appropriate manner, while also making efforts to ensure smooth communication with the related departments at YNU to allow for mutual cooperation to prevent misuse.
5. Researchers, etc. who become aware of cases or possible cases of misuse of public research funds, etc. shall promptly report said cases to the Misuse Report Desk or another such point of contact.





## 12. Further Points of Note


### Other points


Please also be aware of the following points to assist you in the proper use and management of public research funds, etc.

 Even if the competitive funds, etc. (funds covered by the Guidelines) are not used up by the end of the academic year during which they were allocated and are returned, this will not affect your project's potential to be adopted for subsequent funding.

 When ordering goods, etc., make sure to determine the source of funds before making the order and promptly ascertain the status of budget expenditure.

 It is essential to comply with the accounting regulations and the usage rules prescribed by the funding agency, etc., in order to honor your accountability to society regarding budget expenditure, etc.


 The following is a list of the main entities that (may) implement audits, etc. of budget expenditure. Please be aware that you may be obliged to provide explanations. (1) YNU (Auditors' audit, Internal audit, and Accounting auditors' audit), (2) Board of Audit of Japan (Audit Implemented by Board of Audit of Japan), (3) Funding agencies (Prescribed Audit [Grants-in-aid, etc.]), (4) Regional Taxation Bureau (Tax Audit), etc.


 YNU has systematically analyzed and evaluated the factors prompting misuse and formulated a Misuse Prevention Plan and Misuse Prevention Measures to provide concrete measures for preventing misuse. They can be accessed at the following URL (only in Japanese):


[http://www.ynu.ac.jp/education/research/fair/pdf/co\\_9\\_11.pdf](http://www.ynu.ac.jp/education/research/fair/pdf/co_9_11.pdf)

## 12. Further Points of Note

### Other points

 When a faculty or staff member receives a grant from an incorporated foundation or other such funding organization for the teaching or research that they engage in as part of their employment and the grant is allocated to him or her as individual, the faculty or staff member shall carry out the administrative procedure for the grant to be donated to the university so that the university can take charge of financial administration of the grant.

 Various information on accounting procedures is available at the “Financial Accounting System: Related Manual” page [only in Japanese].  
It can be accessed (in Japanese) by going to the YNU website, and selecting “Information for faculty and staff” followed by “Notices from the Finance Department: ‘Financial Accounting System Manual,’” and then “Financial Accounting System: Related Manual.”

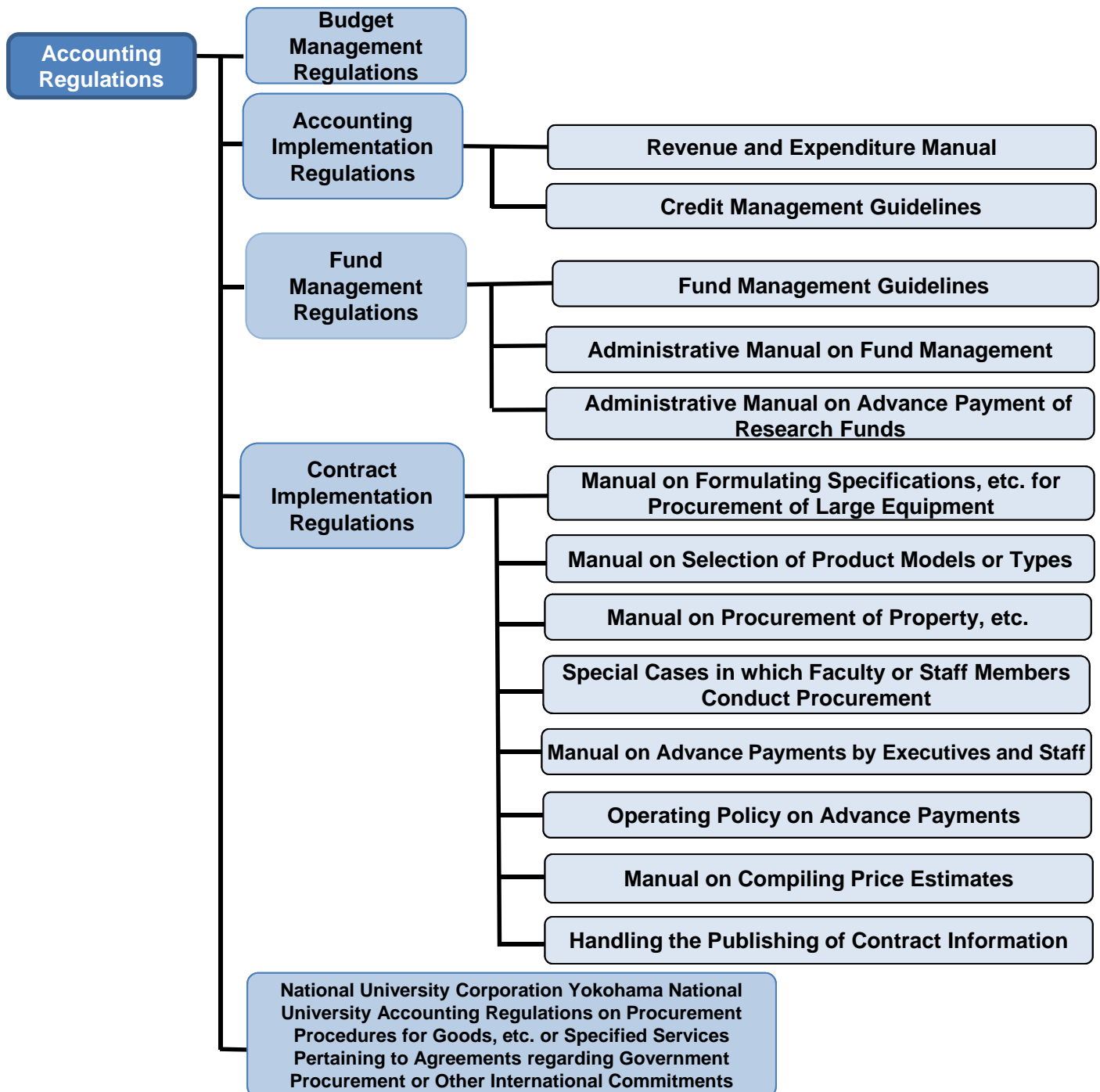
 If you have a query about the usage rules, it is important to refer to the manuals or other such materials or consult with the accounting supervisor at your college/graduate school/center, the relevant section at the expenditure department, or one of the helpdesks, rather than making the expenditure with the problem unsolved.

## 13. YNU Accounting Regulations

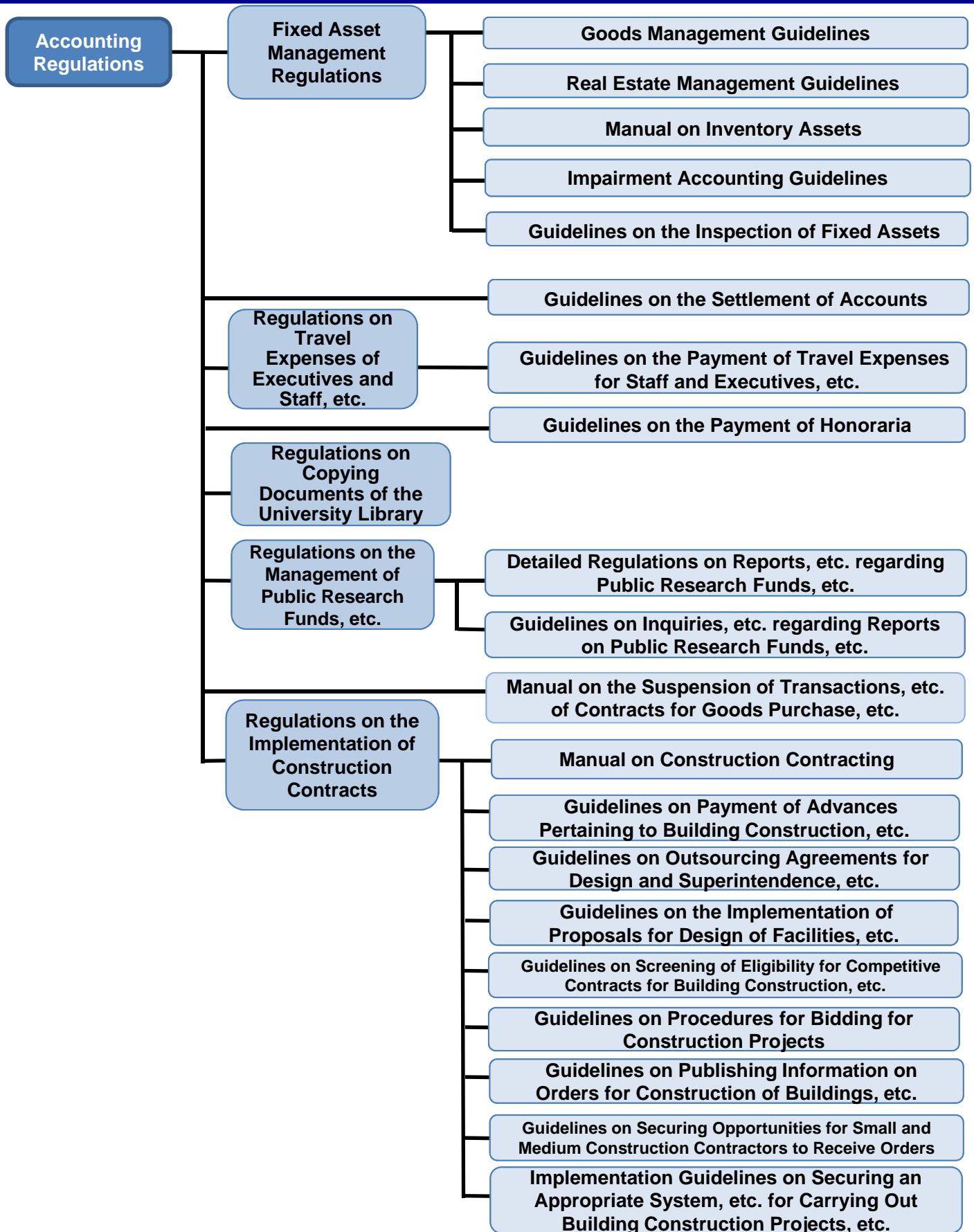
YNU's accounting regulations consist of the regulations, manuals, and guidelines listed in the chart below.

Please endeavor to comply with these regulations when conducting administrative procedures related to accounts, such as expenditure or asset management. (The following regulations, with some exceptions, can be accessed on the YNU website [in Japanese].)

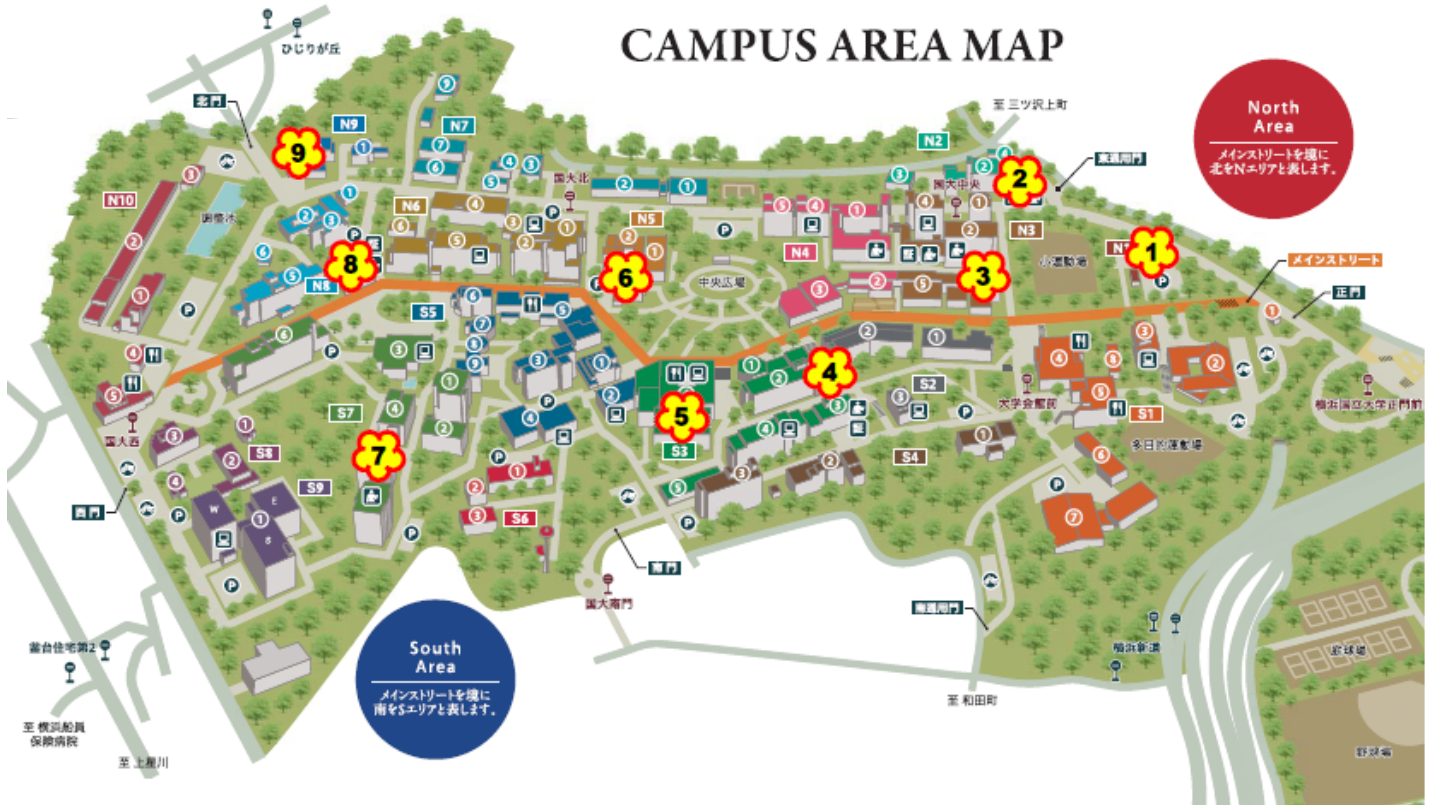
Please note that in the case of grants-in-aid or other such external funding, the usage rules prescribed by the funding agency must take precedence over the university's internal regulations.



## 13. YNU Accounting Regulations



## 14. Delivery Inspection Center and Sites



### Delivery Inspection Center and On-Campus Delivery Inspection Sites

- (1) Delivery Inspection Center [N1-1]
- (2) Administration Bureau East Annex (Accounting Division) [N2-1]
- (3) International Graduate School of Social Sciences (Accounting Section for Social Sciences) [N3-2]
- (4) Administration, College of Education(Accounting Section for the College of Education) [S3-3]
- (5) Central Library (Book Management Section, Library Information Division) [S3-6]
- (6) Department of Architecture and Building Science, Architecture and Building Science Building (Supervisor of general affairs/accounting at the Institute of Urban Innovation) [N5-3]
- (7) Environment and Information Sciences 1 (Supervisor for general affairs/accounting at the Graduate School of Environment and Information Sciences) [S7-5]
- (8) Administration, College of Engineering Science/Graduate School of Engineering Science (Accounting Sections 1 & 2 at the Graduate School of Engineering Science) [N8-4]
- (9) Cooperative Research and Development Center (Industry-university Collaboration Section, Industry-university Collaboration Division) [N9-2]



Publication & editing: Office for Misconduct Prevention,  
Yokohama National University

For inquiries, contact:

Secretariat of the Office for Misconduct Prevention,

Yokohama National University

Extension: 3042

Email: [comp.jimu@ynu.ac.jp](mailto:comp.jimu@ynu.ac.jp)