

References

Rules and regulations:

<https://www.okayama-u.ac.jp/tp/profile/syokisoku.html>

Instruction Manual for the Online Request System (for faculty and staff at the University):

https://pxy-admcms1.a.okayama-u.ac.jp/staff_only/up_load_files/zaimu-pdf/webseikyusystem-sousa2.pdf

Matters to note regarding the procedures for purchasing commodities, items, services, etc. (for faculty and staff at the University):

https://www.okayama-u.ac.jp/user/kouhou/gakunai/kounyu_ryuujikou.pdf

Okayama University's Policy on Delivery and Inspection (for faculty and staff at the University):

https://pxy-admcms1.a.okayama-u.ac.jp/staff_only/up_load_files/zaimu/nouhin_kensyu.pdf

Organization for Research Strategy and Development (for researchers at the University):

<https://www.orso.okayama-u.ac.jp/kenkyusha/>

Financial affairs (for faculty and staff at the University):

https://pxy-admcms1.a.okayama-u.ac.jp/staff_only/page.php?sec=staff_only_ctg_2

Placing Orders / Delivery

Using public research funds in an organized and well-planned manner

- It is important to use funds in a well-planned manner to avoid the suggestion of inappropriate budget execution for research projects, such as purchasing consumable supplies in large quantities right before the end of the research term.
- In particular, if planning to purchase research equipment, etc. (more than 5 million yen) subject to a competitive bidding process, contact the person in charge of contracts and agreements at an early stage (as it takes some time to process the contract paperwork as well as for delivery)

Budget for expenses before placing orders

- Determine the expenses used before placing an order.
- Each budget has a limit on the allowable purchase and travel expenses. Confirm the rules for using these funds (by referring to the handbook on Grant-in-Aid for Scientific Research and contract research agreements, etc.)

Ordering as a faculty member

- The value of an order placed by a faculty member is capped was under 1,000,000 yen. (the equipment is purchase was under 500,000yen.) . In addition, faculty members may not divide an order into multiple smaller orders in order to purchase an item equal to or more than 1,000,000 yen .
- Immediately after placing an order, promptly enter the order data into the online request system.

University accounting rules stipulate that order data must be entered into the online request system within 1 week after an order is placed (for orders with an unconfirmed amount, it is to be completed promptly after confirmation of the cost).
To avoid missing the deadline, complete it as soon as possible after an order is placed.

Inspection at the Inspection Center

- When a shipment is delivered, have the order inspected (delivery confirmation) at the Inspection Center.
- Goods/supplies are to be properly utilized and managed according to the intended purpose of the relevant public research funds.

Case Studies on the Inappropriate Use of Public Research Funds

Category	Inappropriate Action	Reasons and Alternatives
<Preface> Usage Rule	Personally managing and using grant money deposited into an individual's account for the purpose of education and research related to one's professional duties.	Even if grant money is deposited into one's personal account, money to be used for education and research related to one's professional duties must be paid to the University by the individual who received it as an endowment pursuant to the Rules for Accepting Endowments so that the money can be managed for University expenses.
<Preface> Usage Rule	Taking and using experimental equipment to another research facility outside of the University. Not completing the necessary paperwork to do so. This act is also mentioned in research proposals, and is planned.	When taking University property and equipment off site, it is necessary to complete the procedures described in the fixed asset management regulations. Based on these rules, please consult the officer in charge of accounting in your department or division, and complete the necessary procedures.
<Preface> Usage Rule	Continued usage of budget over its limits even though there is a restriction on the amount of diversion allowed between expense items (categories of consumable goods, personnel, travel expenses, etc.) for subsidies and contract research funds.	Some public research funds have limits on the amount to be used for each expense item. If the usage rule is violated, it becomes a violation of the subsidy condition in case of a subsidy, or contract agreement violation in case of contract research. If the limit amount will likely exceed the limit, please follow the rules prescribed for the project to apply for permission to modify budget usage in advance.
Placing Orders / Delivery	When purchasing equipment for 700,000 yen, the ordering procedure gets more complicated if the amount exceeds 500,000 yen. Therefore, the equipment purchase was 490,000 yen, and the vendor was asked to create a fictitious invoice for the rest of the purchase as 210,000 yen consumable goods. The total amount of payment remained the same.	Even if the total amount due remains unchanged, this scenario represents an inappropriate price manipulation. This must never happen. In addition, this also hinders the ability to properly control and monitor the inventory of supplies. The "ability to handle such an order" in this scenario is considered as the sales rep's trick in which he/she accepts an order and fulfills it by making a cash transaction with a third party electronics retail store for merchandise the company does not normally carry, and in turn pads the invoice with a higher amount for profit. The invoiced amount is inappropriate and higher than market value, while there is a possibility for future problems to arise with regarding after-sales service for the product after delivery. Therefore, please do not go through a middle man for a product, instead please order from a specialized vendor directly.
Placing Orders / Delivery	Ordering a video camera at the same time as placing an order for chemical reagents with a chemical vending chemical. This order was placed because the sales rep said they could handle such an order.	Please make well-planned decisions for the purchase of supplies. If it is later found that the supplies have not been used since delivery, the cost may not be approved as a research expense for the project (may be noted as an inappropriate execution of budget). In that case, the offender may be requested to reimburse the amount of research funds spent. In addition, if there is budget remaining at the end of the fiscal year, please follow the usage rule for each public research fund to properly handle any remaining funds, such as returning surplus funds directly to the public research fund. Even if returning such research funds without being able to use up it, there is no adverse effect for later adoption of research funds.
Placing Orders / Delivery	There is still budget remaining at the end of the fiscal year, so more supplies were ordered even though these supplies are not currently required for use.	Please make well-planned decisions for the purchase of supplies. If it is later found that the supplies have not been used since delivery, the cost may not be approved as a research expense for the project (may be noted as an inappropriate execution of budget). In that case, the offender may be requested to reimburse the amount of research funds spent. In addition, if there is budget remaining at the end of the fiscal year, please follow the usage rule for each public research fund to properly handle any remaining funds, such as returning surplus funds directly to the public research fund. Even if returning such research funds without being able to use up it, there is no adverse effect for later adoption of research funds.
Placing Orders / Delivery	A delivery form without an issue date was received, and later filled out with an approximate date by a University faculty member.	In order to appropriately execute the budget of public research funds, the accounting slip must be led on the same day as the actual action. If a University faculty member puts in a random date that is different than the actual date of action, it may bring about concern that the date entered was chosen intentionally for benefit. In addition to instructing the vendor to always fill in the correct date, if an undated delivery form is received, please take it to the Inspection Center for inspection (the account will be processed according to the date of inspection).