

## To All Students



京都大学  
KYOTO UNIVERSITY

December 19, 2022

Please be aware that receiving payment for part-time work,\* research fellow (RF) compensation payment, or travel expenses (e.g., for transportation costs) as described below is **prohibited**.

\*Including office assistant (OA), teaching assistant (TA), research assistant (RA) salaries or compensation



→ For more details about the above prohibited acts, please see the next page.

If you have been asked to commit any of the acts described above, or have any questions about administrative procedures, **please contact a staff member of the office of your faculty, graduate school, etc.**

## ■ Falsified part-time wages and fictitious business trips

- Receipt of part-time wages for work that you have not actually performed.
- Receipt of travel expenses for a business trip that you did not actually take.
- Please note that part-time wages shall not be paid in the case that a student accompanies their supervisor on a field trip for the purpose of their own study.

## ■ Part-time wages or travel expenses based on inaccurate work/travel details

- Submission of a work attendance log that does not accurately reflect the actual work performed, and receipt of part-time wages for the misrepresented work.
- Submission of a travel expenses claim that differs in content from the actual business trip taken, and receipt of travel expenses for the misrepresented travel.

## ■ Invoice padding

- Receipt of travel expenses in excess of the actual costs incurred due to using a cheaper method of transportation.

## ■ “Kickbacks” to laboratories

- Having students return all or part of part-time work wages, research fellow (RF) compensation payments, or travel expenses paid by the university without a justifiable reason.  
→ In general, part-time work wages, RF compensation payments, and travel expenses paid by the university will be transferred to the student’s bank account. Having such payments returned to research labs, etc., is prohibited.

**If you have been asked to commit any of the actions described above, or have any questions about administrative procedures, please contact a staff member of the office of your faculty, graduate school, etc.**

### ■ Offices to Contact to Report Fraudulent Accounting

#### On-Campus Contact

Office of Audit and Integrity

<https://www.kyoto-u.ac.jp/ja/research/rule/public/competitive/tsuho>



#### Off-Campus Contact

Kyoto University Compliance Hotline

(Habataki Law Office [Legal Counsel for Kyoto University])

<https://www.kyoto-u.ac.jp/ja/about/foundation/ktsuho/liaison>



→ Please see the above links for more information about reporting fraud.

→ Persons making reports will receive no unfair treatment.