

Attachment 1

To staff members of the University of Tokyo and those who have been newly employed

Regarding the donation to the university of research grants which researchers personally receive from foundations

At the University of Tokyo, the university regulation states that the use (or accounting) of research grants personally received from foundation within the university as their personal money is prohibited without first donating it to the university.

The University of Tokyo Regulations on Donations (Article 14, The University of Tokyo Rules and Regulations No.234 of September 30, 2004)

The Handling of The University of Tokyo Regulations on Donations ((17) of 2.Points of consideration, The University of Tokyo, Research Corporation Division, Research Corporation Group Notification No.95 of September 30, 2004)

The reasons the University takes these measures

1) To maintain the legitimacy of use of research grant received from foundations by staff members within the university, and 2) To reduce time and labor spent on managing the funds.

1) To maintain the legitimacy of use of research grant by staff members within the university.

Staff members will carry out their everyday research at the university's facilities funded by the research grants. However, if these research grants have not been donated to the university, these research grants will be regarded as “personal money”.

Research activity funded by these “personal money” will not be considered as activity related to the university staff member's job. Therefore, this will be seen as inappropriate use and occupation (personal use, occupation) of the university's facilities, and there is a possibility that this may be regarded as

an illegal activity. (Depending on the circumstances, there is a possibility that it will result in personnel disciplinary action.)

“Staff members should always draw a line between public and private, and should not use their job or position for their own benefit or the benefit of organizations that they belong to” ((2) of Article 3, Rules of Ethics for The University of Tokyo Staff Members)

Facilities of the National University Corporations are maintained by the taxpayer’s money. Therefore, it is the staff member's duty toward the citizens who are supporting the maintenance of facilities with their taxes, to donate research grants to the university and maintain legitimacy by carrying out research as the activity related to their university job, in order not to be suspected of personal usage and occupation.

2) To reduce time and labor spent on management of the funds.

If the accounts of research grants are personally managed by staff members they will have less time to spend on research as they will have to manage their accounts and large quantity of receipts on their own. However, if the research grants are donated to the university, the time and labor will be reduced as the research grants will be used and managed according to the university regulations.

Tax affairs of staff members regarding research grants

As most research grants that are paid personally to staff members are not subject to tax exemption, it is possible that the research grant will be regarded as miscellaneous or temporary income of the staff member, thereby subject to taxation. (Please confirm with each foundation for details.)

If the research grant is donated to the university, staff members are able to declare the research grant as a donation when they file their tax return.

The National University Corporations are public corporations, so if the research grant is donated to the University of Tokyo, it is possible to make a tax deduction for donations and get income tax refund to a certain degree.

Furthermore, regarding the residents tax, the University of Tokyo is designated by some local governments, such as the Tokyo Metropolitan

Government, as an organization applicable for the deduction system for donations. If applicable, it is also able to get a resident's tax refund. Please note that the procedures written below are needed when making tax deduction for donation on income tax (or resident tax).

- To declare tax deduction for donation when filing your tax return.
- To attach the receipt for donation issued by the University of Tokyo to your tax return.

(Please confirm with the tax office or the local government for details.)

The procedures of the donation of research grants in the case foundations require to pay the research grant into the researcher's personal account are, in principle, as follows:

- 1) Please inform the person in charge of donations in the office of your department that you want to donate the research grant, when you have confirmed the receipt of the research grant (in your bank account) from the foundations.
 - 2) Please fill in the relevant documents of donation, which you receive from the administrative office.
 - 3) The administrative office will carry out the necessary procedures needed for the acceptance of donations following the submission of the documents. (Time needed for the acceptance procedure depends on each department, but generally the procedure will be completed in approximately 1 month.)
 - 4) As soon as you hear from the administrative office about the payment procedure, please pay in the research grant according to the way that the administrative office requests (ex. payment request paper).
 - 5) The administrative office will confirm the receipt of the research grant in the university's designated account, and at this point you will be able to use the research grant legitimately for research activity, as grant money managed by the university.
- ※ Please make sure the research grant is not used before you carry out the donation and payment procedure.

Please make sure to contact the administrative office if you have any concerns.

Research grants from foundations are said to be granted from over 4,000 organizations, and these research grants range in type, for example, award money for research achievement or grant for overseas travel assistance.

If you have any questions or concerns (such as shown below) about the handling of research grants, please contact the administrative office of your department or the Planning Team of the External Fund Management Group at the Central Administration Office.

- You are not sure or cannot confirm whether the research grant is a grant for overseas travel expense, award money for research achievement, or a grant for organizing a symposium that is sponsored or co-hosted by entities other than the University of Tokyo.
- The grant will be paid by after payment, but it is unclear whether you need to carry out the donation procedure, and if needed, when or how you should do it.
- It is not certain whether the research grant will be used within or outside the university.

【Contact information on this matter】

Planning Team, External Fund Management Group, Research Promotion Department, Central Administration Office

ext:22351

e-mail: g-kikaku@adm.u-tokyo.ac.jp

(There is also related information regarding this matter in the category of External Fund Management Group, Research Promotion Department in “便利帳” (“Benri-chou”, Convenience book) on the Todai Portal webpage.)

Regarding the donation to the university of research grants which researchers personally receive from foundations.

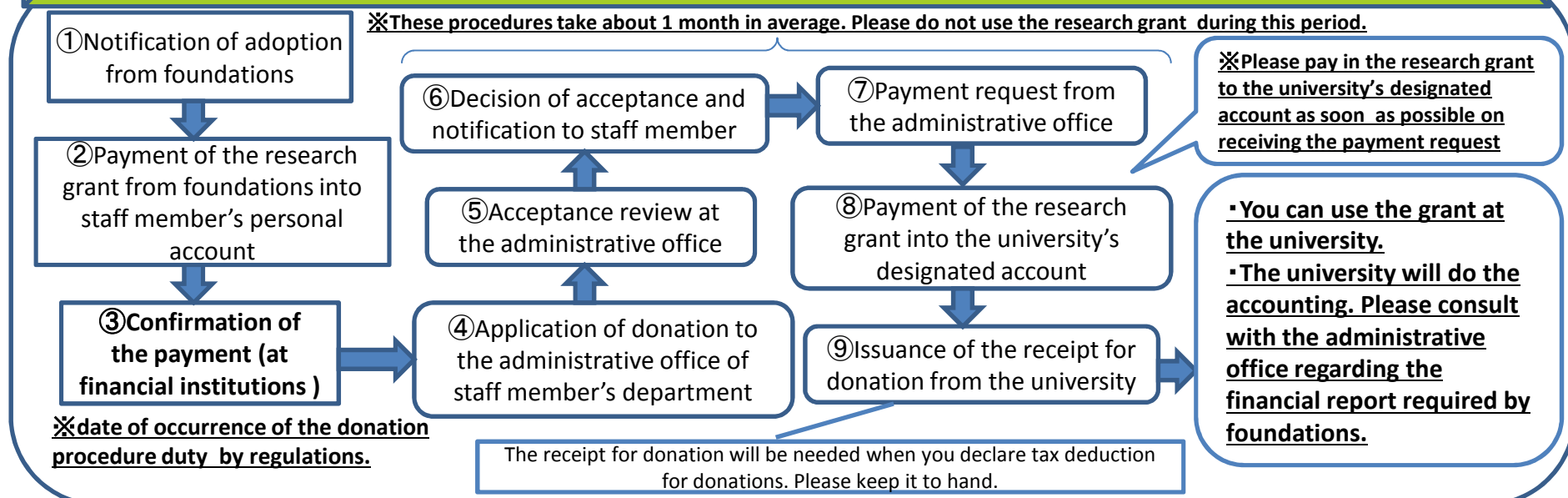
To maintain the legitimacy of use of research grants received by staff members within the university.

- To avoid inappropriate use and occupation (illegal action) of the university facilities, caused by using the facilities with staff member's personal money.
- "Staff members should always draw a line between public and private, and should not use their job or position for their own benefit or the benefit of organizations that they belong to" ((2) of Article 3, Rules of Ethics for The University of Tokyo Staff Members)
- It is the staff member's duty toward citizens who are supporting the maintenance of facilities to use the facilities with university money.

To reduce time and labor spent on management of the funds

Staff members will have less time to spend on research as they will have to manage their accounts and large quantities of receipts by themselves.

Procedure to transfer the donation to the university (when staff members are required to manage the research grant within their personal account)



※If you have any questions or concerns, please contact the administrative office of your department or the Planning Team, External Fund Management Group of the Central Administration Office(ext:22351)