

April 1, 2009

**The University of Tokyo Research Support Expenses: Request for Understanding and Cooperation**

Junichi Hamada  
President  
The University of Tokyo

Greetings:

Thank you very much for your ongoing support of the education and research activities at the University of Tokyo. I would like to sincerely express my gratitude to all of you for making it possible for the University of Tokyo to develop active education and research activities since becoming a National University Corporation in April 2004.

In order for education and research activities to take place at universities, in addition to direct funding, universities require management expenses for the university as a whole and also for the various departments of each researcher. These management expenses include items such as maintenance and management expenses for facilities, labor costs of academic and administrative staff employed for administrative work, and utilities fees. For this reason, the University of Tokyo established a system in the 2005 fiscal year, whereby a fixed percentage of the external funds we receive is retained by the University as “research support expenses” and used to cover management expenses which support the relevant research, such as establishing an environment where the researchers can devote themselves to their research and assist researchers find and obtain external funds.

The percentage for the research support expenses is set at 30%. This is based on the fact that the indirect expenses in government competitive funding are set at 30%. We ask for your understanding regarding the purpose of these research support expenses and your continued support.

Thank you.

---

\* The Japanese version is the authoritative version, and this English translation is intended for reference purposes only. Should any discrepancies or doubts arise between the two versions, the Japanese version will prevail.

## The University of Tokyo Guideline on Research Support Expenses (Extract)

(Omitted)

### Article 3 Deduction of Research Support Expenses

1. Research support expenses shall be deducted at the time of acceptance of a contract for collaborative research (including collaborative projects, hereinafter referred to as a “collaborative research contract”), or a contract for sponsored research (including sponsored projects and contract renewals, hereinafter referred to as “sponsored research contract”), monetary donations or donations of goods.
2. The calculation standards amounts and application ratios for research support expenses will be as under the Attached Table.
3. The amount of research support expenses shall be calculated by multiplying the base amount for calculation prescribed in the preceding paragraph by the application rate. However, if it is not possible to calculate the amount of indirect expenses for the sponsored research contract listed in item 4 of the appended table, the amount of indirect expenses shall be included within the direct expenses. The amount of research support expenses for donations listed in item 7 of the appended table may be included in the total amount of donation after confirming the intentions of the donor.

(Omitted)

### Supplementary Provisions

1. These Guidelines come into force on November 29, 2007.
2. The provisions of the revised appended table of the University of Tokyo Guideline on Research Support Expenses, except Items 5 and 6, shall apply to research funds received on or after April 1, 2008. With regards to the application rate for ongoing collaborative research contracts, sponsored research contract and donations which started in or before FY2007, the provisions then in force shall remain applicable.
3. For the time being, the application rate listed in Item 1 of the appended table shall be set at 10%, notwithstanding the provisions of said Item. However, if requested by the private-sector enterprise, the application rate may be set between 10% and 30% by the dean or director.
4. The dean or director shall for the time being determine the application rate for Item 7 of the appended table within a range of not less than 10% and not more than 30%, notwithstanding the provisions of said Item.

(Appended Table)

Name of Research Fund	Base Amount for Calculation	Application Rate
1 Collaborative research contracts with private-sector	Amount of direct expenses	30%
2 Sponsored research contracts with private-sector	Amount of direct expenses	30%
3 Sponsored research contracts (including sponsored project contracts; the same shall apply hereinafter) with national governments (including those concluding contracts with national governments; the same shall apply hereinafter) and local governments or independent administrative agencies (contracts stipulating indirect or administrative expenses).	Amount of direct expenses	Indirect or administrative expense rate determined by a national government, local government or independent administrative agency
4 Sponsored research contracts with a national government, local government or independent administrative agency (contract not stipulating indirect or administrative expenses)	Amount of direct expenses	30%
5 Collaborative research contracts with overseas companies	Amount of direct expenses	30%
6 Sponsored research contracts with overseas companies	Amount of direct expenses	30%
7 Monetary donations	Amount of donation	30%
8 Donated goods	Amount of donation	30%