

Acceptance Inspections of Procured Items with Public Funds

0. Purpose and definition of acceptance inspections

Waseda University conducts acceptance inspections of procured items with public funds as part of its checks and balances to prevent the misuse of public funds when procuring items. "Acceptance Inspection" is defined as: 'Waseda University receives delivered items (goods, services, and fixed assets) in return for payment – referred to as "procurement of items," - based on sales, exchange, lease, outsourcing, or other contracts, and verifies the contents with a delivery slip (or alternative documents) upon delivery.'

Proper implementation reduces the likelihood of fraudulent transactions involving public funds and helps to ensure appropriate execution of public funds.

1. Funds and account titles subject to mandatory acceptance inspections:

Items that meet all of the following criteria:

Source fund	Any public research or education funds
Account title ※	Supplies expense, consumable supplies expense, books materials expense, printing & binding expense, and repair expense (including maintenance and inspection), outsourcing expense, and rental and lease expense, substitute purchases, machinery, office/laboratory equipment, and books

※If the account titles to be used for the procured items are unknown, please consult with the budget management staff.

All of these below are excluded from acceptance inspections and classified as follows:

e.g.,

- Outsourcing to individuals and sole proprietors, including individuals nominated within a legal entity: commission and remuneration.
- Costs for web and cloud services (including dedicated app usage), SIM cards and carry-in and carry-out costs: 'communication and transport costs.'
- Gift cards and conference participation costs: 'miscellaneous costs.'

Notes:

The following transactions are also excluded from acceptance inspections.

- Items for which a delivery slip is not issued for each delivery
e.g., copier counter charges, newspaper subscriptions
- Internal transactions between parts of the university.
e.g., Campus library document copying fees, campus equipment usage fees, etc.
- Items that do not involve delivery, except for services
e.g., publication assistance

2. Acceptance inspection methods

(1) When a researcher places an order and receives acceptance inspection by himself/herself

If the amount of one purchase order (or advance payment) is 100,000 yen or more, please enter the order request in the Financial Management System, print the “purchase order (or certificate of reimbursable out-of-pocket payment)”, and submit it along with the “delivery slip (or receipt)” to confirm the identity of the order and the items.

If the amount of one purchase order is 1.5 million yen or more, the public fund budget management team will check the information entered into the Financial Management System, enter the order approval, and place the order.

Procurement purchase price (incl. tax)	Items/documents required for a payment to supplier	Items/documents required for a reimbursement to an individual researcher who made payment in advance	Contacts (Please refer to the List of Acceptance Inspection Locations)
Less than 100,000 yen	Procured items and delivery slip (Figure A)	Procured items and receipt (Figure B)	Acceptance Inspection Locations at each department
100,000 yen or more	Procured items, delivery slip, and purchase order (Figures C and E)	Procured items, receipt, and certificate of reimbursable out-of-pocket payment (Figure D)	Acceptance Inspection Office/ Desk

For “items received directly from vendors (including courier services, etc.)” and “Procured items by reimbursable out-of-pocket payment”, if the amount of one order (or advance payment) is less than 100,000 yen, the order can be inspected by the Acceptance Inspection Office and the Acceptance Inspection Desk, or by the Acceptance and Inspection Locations.

(2) When a researcher requests that a vendor should undergo an acceptance inspection

When placing an order with a vendor, please inform the vendor that you will “pay with public funds” such as Grant-in-Aid for Scientific Research and request that the order be delivered only after receiving an acceptance inspection.

If the amount of one order is 100,000 yen or more, please submit a “purchase order” printed out after entering the order request in the Financial Management System along with a “delivery slip” in order to confirm that the order and the delivered items are identical.

If the amount of one order is 1.5 million yen or more, the public fund budget management team will check the information entered in the Finance Management System, then enter the order for approval and place the order.

Procurement purchase price (incl. tax)	Items/documents required for a payment to supplier	Contacts
Less than 100,000 yen	Procured items and delivery slip (Figure F)	Acceptance Inspection Office, Acceptance

100,000 yen or more	Procured items, delivery slip, and purchase order (Figures G and H)	Inspection Desk
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(3) When an administration department places an order and receives acceptance inspection

(Orders using any public RESEARCH funds require the submission of purchase orders etc. Orders using any public Education funds do not require order request entries and purchase orders in the Financial Management System, but acceptance inspections are necessary.)

Regardless of the procurement purchase amount, the administrative department (office) places the order using the Finance Management System or by e-mail, etc. and receives an acceptance inspection.



Procurement purchase price (incl. tax)	Items/documents required for a payment to supplier	Items/documents required for a reimbursement to an office(department) which made payment in advance	Contacts
1 yen or more	Procured items, delivery slip, and purchase order (Figure I)	Procured items, receipt, and certificate of reimbursable out-of-pocket payment (Figure J)	Acceptance Inspection Location of the concerned department

Purchase order, certificate of reimbursable out-of-pocket payment, or similar document (e.g., order data via e-mail) is also acceptable.

3. Precautions

(1) Acceptance inspection methods for service (contracts without deliverables)

“EKIMU” is a Japanese term equivalent to “services.” Under the University’s account titles, the following costs are all subject to inspections regardless of whether deliverables exist or in whatever form they are provided: outsourcing event management, translation and proofreading, research and analysis, and repair and maintenance of equipment. For details on the specific inspection methods or requirements for services, please refer to the homepage, Acceptance inspection > Acceptance Inspection of Services>Acceptance Inspection Manual (Acceptance Inspection Methods for Services).

(2) Acceptance inspection for specialized services (database, software programming, digital content development/creation, etc.)

In addition to the normal acceptance inspection, a certain number of cases will be picked up by the Acceptance Inspection Office to conduct a post-delivery check.

(3) Items delivered to an off-campus (remote) location

In principle, acceptance inspection is also required for items delivered to off-campus locations (remote) locations. However, in cases where acceptance inspection cannot be performed due to unavoidable reasons, an *Application for Special Acceptance Inspection of Items Delivered Outside the University* must be made and confirmed by the budget control department. In addition, a certain number of cases will be picked

up by the Acceptance Inspection Office to conduct a post-delivery check.

(4) Inspection location for chemicals and high-pressure gases

At Waseda University chemical substances used in education and research are managed under the Chemical Registration Information System (CRIS), and the "Chemical Management Office" (Chemical Shops and others) of the Environmental Safety Center will inspect chemicals and high-pressure gases.

If you are not sure whether your items are subject to mandatory acceptance inspections at the Chemical Management Office, please check with Chemical Shops in advance.

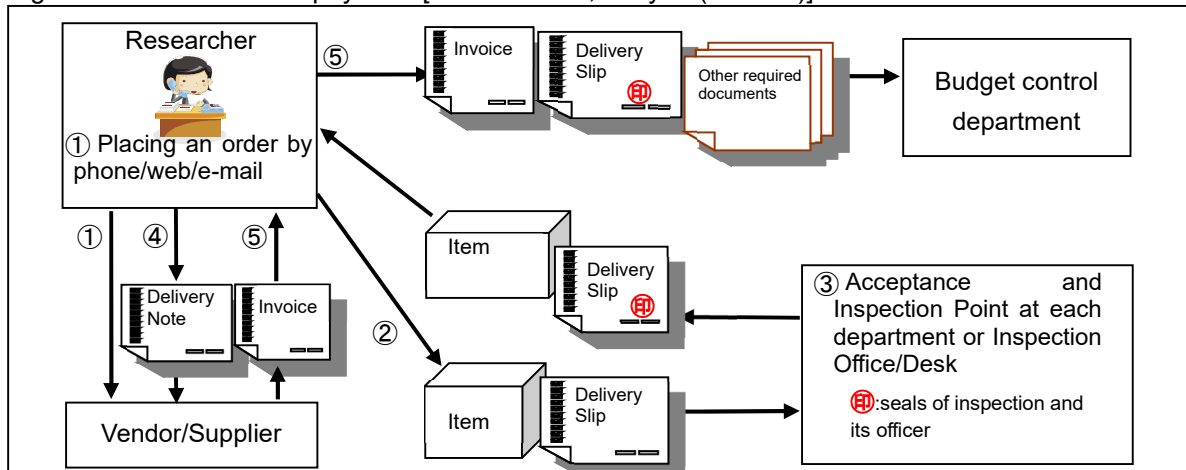
(5) If it is difficult to carry the item to the Acceptance Inspection locations due to its weight or quantity, please consult with the Acceptance Inspection Office / Desk on the List of Acceptance Inspection Locations.

(6) For inquiries regarding entering order requests, please contact the budget management department.

4. Process from order to inspection

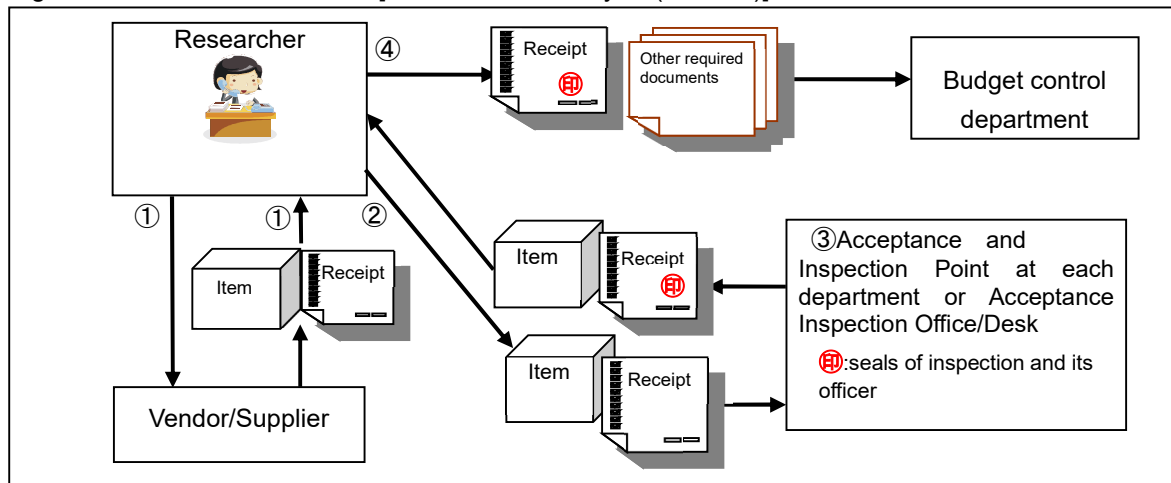
(1) When a researcher places an order and receives an inspection by himself/herself

Fig. A. Case: Contractor payment [less than 100,000 yen (incl. tax)]



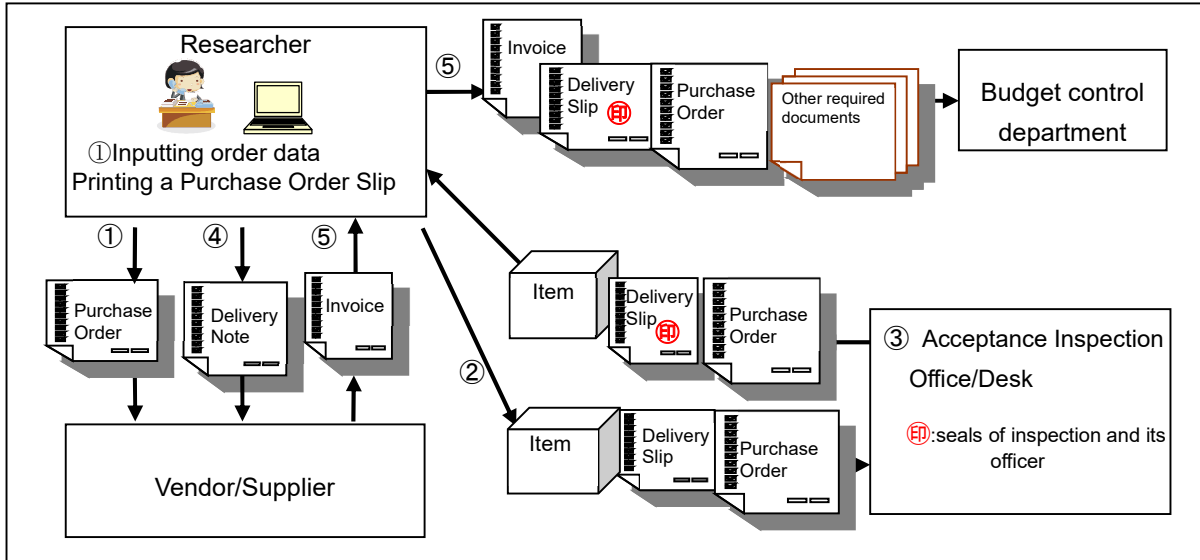
- ① The researcher places an order with a vendor by telephone, Web, e-mail, etc.
- ② The researcher takes the item and a delivery slip to their affiliated department or Acceptance Inspection Office/Desk and has the item inspected.
- ③ The affiliated department for inspection or Inspection Office/Desk compares the item with the delivery slip (checking the names and number of items, etc.) and affixes a seal of inspection as well as the personal seal of the inspector on the delivery slip.
- ④ The researcher checks the item, affixes their seal to the delivery note and gives it to the vendor.
- ⑤ After receiving an invoice from the vendor, the researcher submits the invoice, the stamped delivery slip and the other documents required for accounting to the department responsible for the researcher's budget management.

Fig. B. Case: Reimbursement [less than 100,000 yen (incl. tax)]



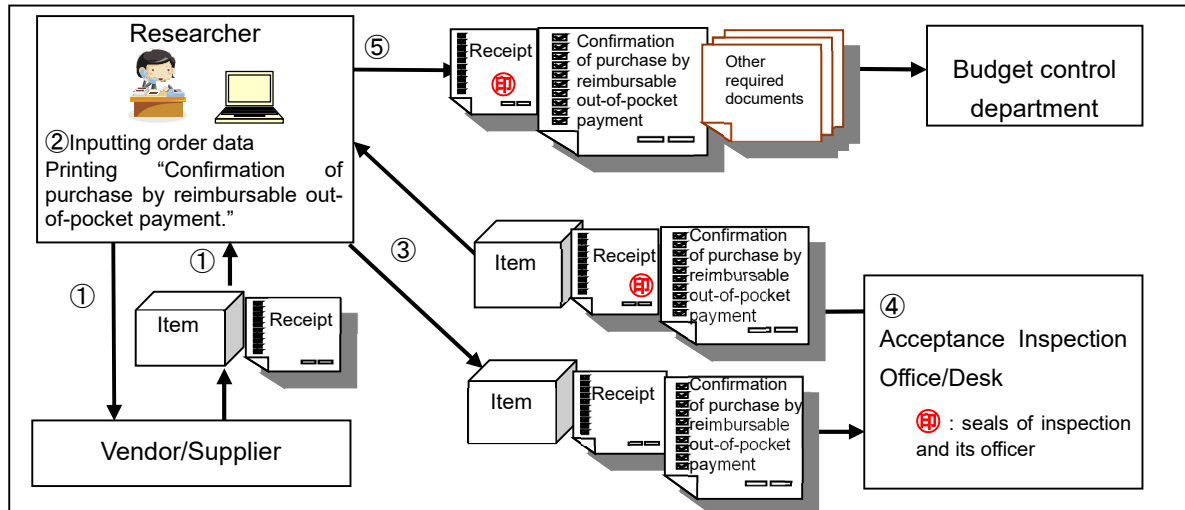
- ① The researcher purchases an item out-of-pocket.
- ② The researcher takes the item and the receipt to their affiliated department or Acceptance Inspection Office/Desk and has the item inspected.
- ③ The department for inspection or Acceptance Inspection Office/Desk compares the item with the receipt (checking the names and number of items, etc.) and affixes a seal of inspection as well as the personal seal of the inspector to the receipt.
- ④ The researcher submits the stamped receipt and the documentation required for accounting to the department responsible for their budget management.

Fig. C. Case: Contractor Payment [100,000 yen or more but less than 1.5 million yen (incl. tax)]



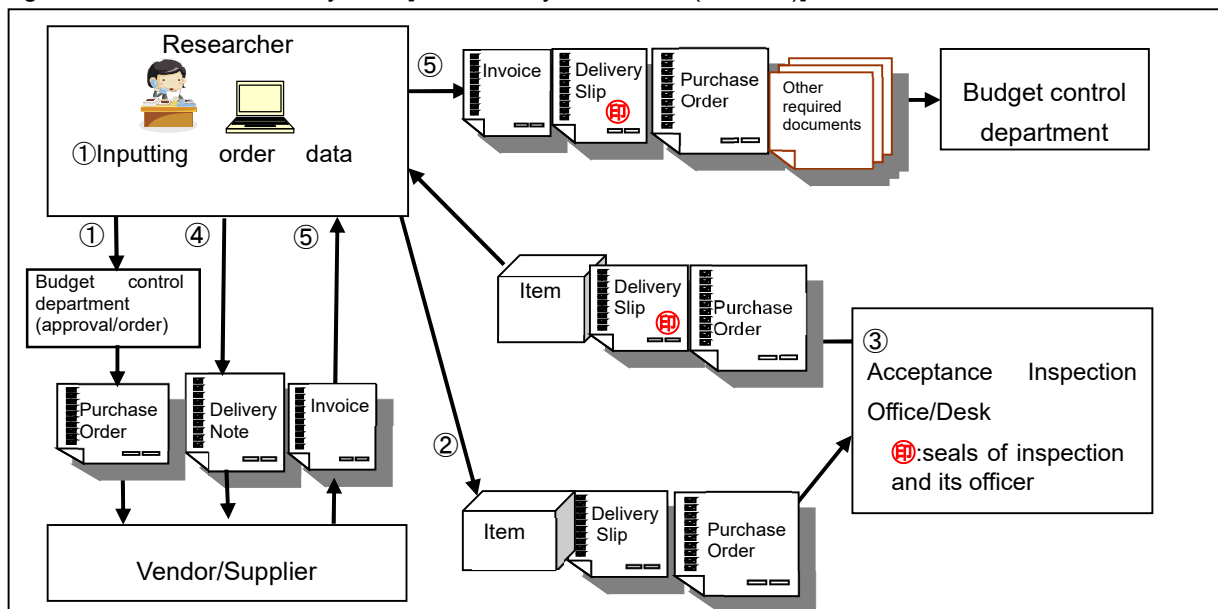
- ① The researcher enters order data via the Finance Management System. The researcher can submit a purchase order by email via the Finance Management System or **print the purchase order slip** and submit this to the vendor by FAX, etc.
- ② The researcher takes the item, the delivery slip and **the purchase order slip to an Acceptance Inspection Office/Desk for inspection**
- ③ After the Acceptance Inspection Office/Desk confirms that there is no discrepancy between the delivery slip and the purchase order slip, an inspector will compare the item with the delivery slip (checking the names and number of items, etc.) and affix a seal of inspection as well as the personal seal of the inspector to the delivery slip.
- ④ The researcher checks the item and puts their seal on the delivery note and returns it to the vendor.
- ⑤ After receiving an invoice from the vendor, the researcher submits the invoice, the stamped delivery slip and the documentation required for accounting to the department responsible for the researcher's budget management.

Fig. D. Case: Reimbursement [100,000 yen or more but less than 1.5 million yen (incl. tax)]



- ① The researcher purchases an item by making a reimbursable out-of-pocket payment.
- ② The researcher enters the information into the Finance Management System based on the receipt and **prints the "Confirmation of purchase by reimbursable out-of-pocket payment."**
- ③ The researcher brings the item, the receipt and the **"Confirmation of purchase by reimbursable out-of-pocket payment" to an Acceptance Inspection Office/Desk for inspection.**
- ④ After verifying that there is no discrepancy between the receipt and the "Confirmation of purchase by reimbursable out-of-pocket payment," the Acceptance Inspection Office/Desk compares the item with the receipt (checking the names and number of the items) and affixes a seal of inspection as well as the personal seal of the inspector on the receipt.
- ⑤ The researcher submits the stamped receipt, the "Confirmation of purchase by reimbursable out-of-pocket payment" and the documentation required for accounting to the department responsible for the researcher's budget management.

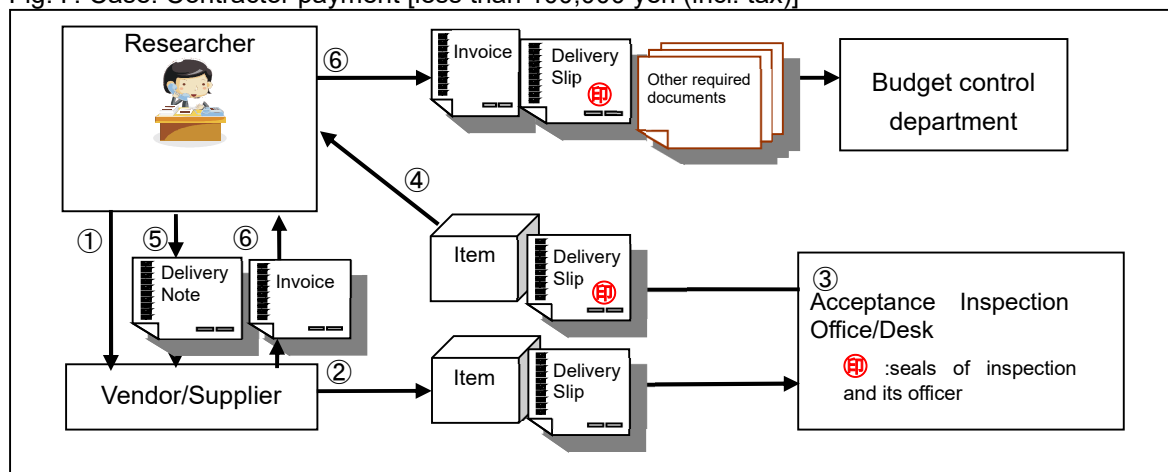
Fig. E. Case: Contractor Payment [1.5 million yen or more (incl. tax)]



- ① The researcher inputs order data via the Finance Management System. This information is then conveyed to the relevant department responsible for the researcher's budget management. The department (administrative office) checks the information, inputs the approval and places the purchase order.
- ② The researcher takes the item, the delivery slip and **the purchase order slip to an Acceptance Inspection Office/Desk for inspection.**
- ③ After the Acceptance Inspection Office/Desk confirms that there is no discrepancy between the delivery slip and the purchase order slip, an inspector will compare the item with the delivery slip (checking the names and number of items, etc.) and affix a seal of inspection as well as the personal seal of the inspector to the delivery slip.
- ④ The researcher checks the item and puts their seal on the delivery note and returns it to the vendor.
- ⑤ After receiving an invoice from the vendor, the researcher submits the invoice, the stamped delivery slip and the documentation required for accounting to the department responsible for the researcher's budget management.

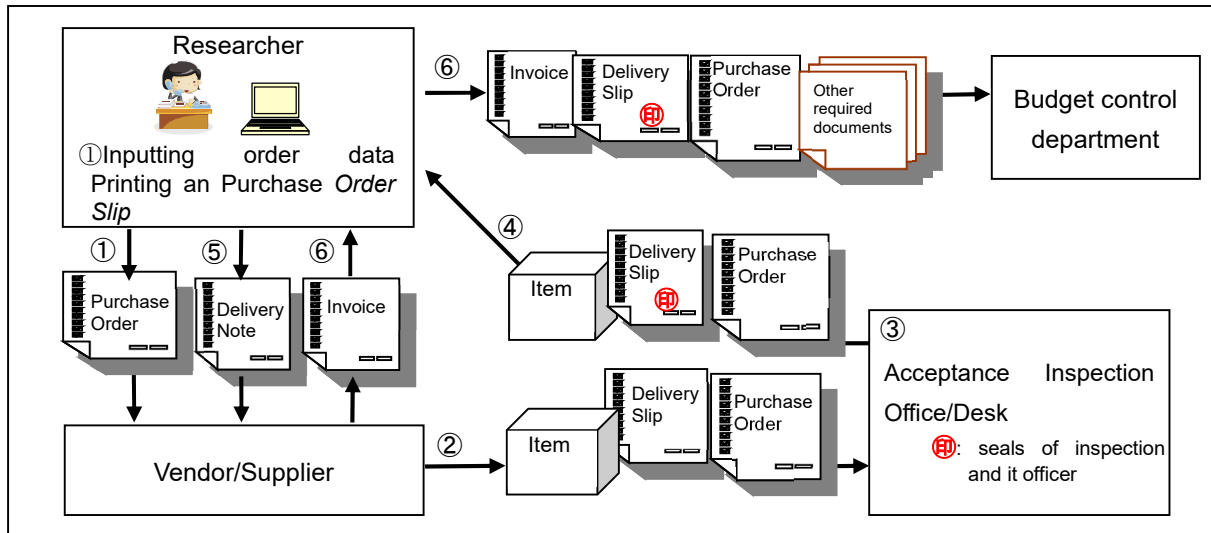
(2) When a researcher asks a vendor to receive an inspection

Fig. F. Case: Contractor payment [less than 100,000 yen (incl. tax)]



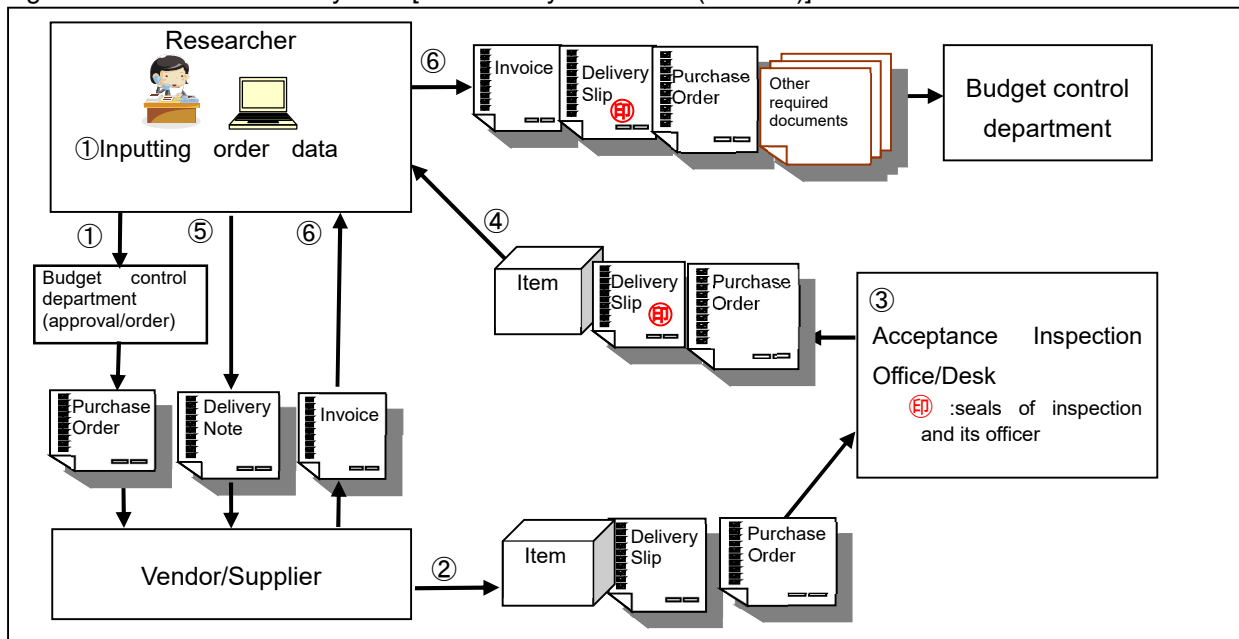
- ① The researcher places the order (by telephone, online, by email, etc.) to a vendor. When ordering, the researcher requests that, prior to delivery, the vendor take the item and a delivery slip to an Acceptance Inspection Office/Desk for inspection.
- ② The vendor takes the item and delivery slip to an Acceptance Inspection Office/Desk and has the item inspected.
- ③ The Acceptance Inspection Office/Desk compares the item with the delivery slip (checking the names and number of items, etc.) and affixes a seal of inspection as well as the personal seal of the inspector on the delivery slip.
- ④ The vendor delivers the item and the stamped delivery slip to the researcher.
- ⑤ The researcher checks the item, affixes their seal to the delivery note and gives it to the vendor.
- ⑥ After receiving an invoice from the vendor, the researcher submits the invoice, the stamped delivery slip and the documentation required for accounting to the department responsible for the researcher's budget management.

Fig. G. Case: Contractor Payment [100,000 yen or more but less than 1.5 million yen (incl. tax)]



- ①The researcher inputs order data via the Finance Management System. The researcher can submit a purchase order by email via the Finance Management System or **print the purchase order slip** and submit this to the vendor by FAX, etc.
- ②The vendor takes the item, the delivery slip and **the purchase order slip to an Acceptance Inspection Office/Desk for inspection.**
- ③After the Acceptance Inspection Office/Desk confirms that there is no discrepancy between the delivery slip and the purchase order slip, an inspector will compare the item with the delivery slip (checking the names and number of items, etc.) and affix a seal of inspection as well as the personal seal of the inspector to the delivery slip.
- ④The vendor delivers the item, the stamped delivery slip and the purchase order slip to the researcher.
- ⑤The researcher checks the item and puts their seal on the delivery note and returns it to the vendor.
- ⑥After receiving an invoice from the vendor, the researcher submits the invoice, the stamped delivery slip and the documentation required for accounting to the department responsible for the researcher's budget management.

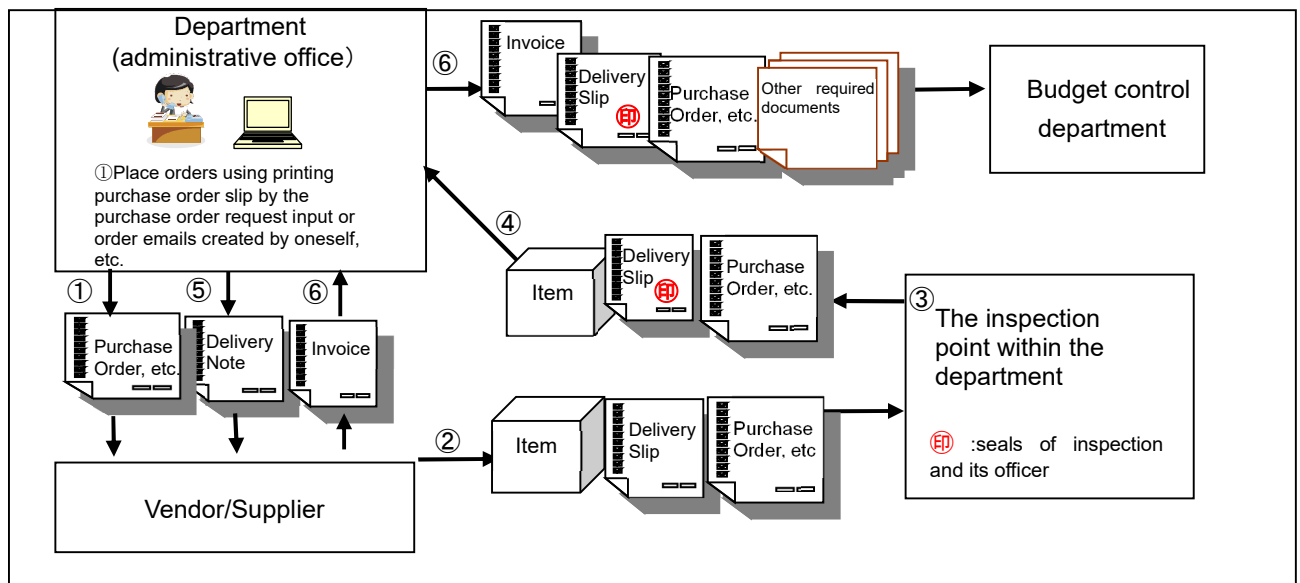
Fig. H. Case: Contractor Payment [1.5 million yen or more (incl. tax)]



- ①The researcher inputs order data via the Finance Management System. This information is then conveyed to the relevant department responsible for the researcher's budget management. The department (administrative office) checks the information, inputs the approval and places the purchase order.
- ②The vendor takes the item, the delivery slip and **the purchase order slip to an Acceptance Inspection Office/Desk for inspection.**
- ③After the Acceptance Inspection Office/Desk confirms that there is no discrepancy between the delivery slip and the purchase order slip, an inspector will compare the item with delivery slip (checking the names and number of items, etc.) and affix a seal of inspection as well as the personal seal of the inspector to the delivery slip.
- ④The vendor delivers the item, the stamped delivery slip and the purchase order slip to the researcher.
- ⑤The researcher checks the item and puts their seal on the delivery note and returns it to the vendor.
- ⑥After receiving an invoice from the vendor, the researcher submits the invoice, the stamped delivery slip and the documentation required for accounting to the department responsible for the researcher's budget management.

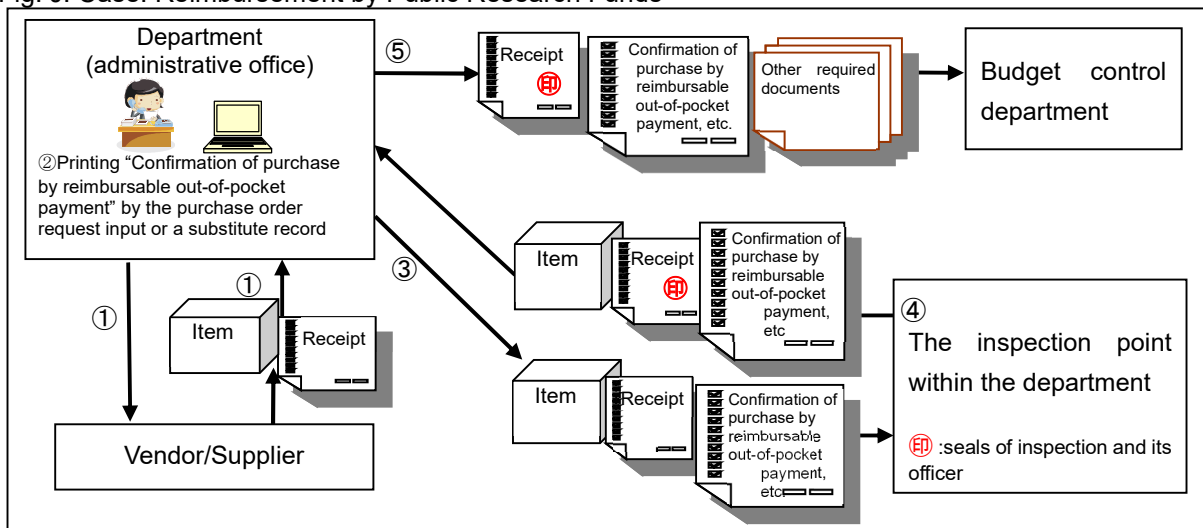
(3) When the department (administrative office) places an order and receives inspection by itself

Fig. I. Case: Contractor Payment by Public Research Funds



- ①The department (administrative office) places orders with vendors using purchase order slip (order emails) created by order request input of the Financial Management System, or using purchase order emails created by oneself, etc.
- ②The vendor takes the item, the delivery slip and the purchase order slip, etc. to the inspection location within their own department and has the item inspected.
- ③The inspection point within their own department confirms that there is no discrepancy between the delivery slip and the purchase order slip, etc., an inspector will compare the item with the delivery slip (checking the names and number of items, etc.) and affix a seal of inspection as well as the personal seal of the inspector to the delivery slip.
- ④The vendor delivers the item, the stamped delivery slip and the purchase order slip, etc. to the department.
- ⑤The department checks the item and puts their seal on the delivery note and returns it to the vendor.
- ⑥After receiving an invoice from the vendor, the department submits the invoice, the stamped delivery slip the purchase order slip, etc. and the documentation required for accounting to the department responsible for their own budget management.

Fig. J. Case: Reimbursement by Public Research Funds



- ①The department (administrative office) purchases an item out of pocket.
- ②The department enters the information into the Finance Management System based on the receipt, etc. and prints **the "Confirmation of purchase by reimbursable out-of-pocket payment" or prints a substitute record for the Confirmation of purchase by reimbursable out-of-pocket payment** (e.g., order history emails or screen captures).
- ③The department takes the item, the receipt and **the "Confirmation of purchase by reimbursable out-of-pocket payment, etc."** to the inspection point within their own department and has the item inspected.
- ④After verifying that there is no discrepancy between the receipt and the "Confirmation of purchase by reimbursable out-of-pocket payment, etc." the inspection point within their own department compares the item with the receipt (checking the names and number of the items) and affixes a seal of inspection as well as the personal seal of the inspector on the receipt.
- ⑤The department submits the stamped receipt, the "Confirmation of purchase by reimbursable out-of-pocket payment, etc." and the documentation required for accounting to the department responsible for the researcher's budget management.

[List of Acceptance Inspection Office/Desk]

Location of Acceptance Inspection Office/Desk

Name	Location	TEL / FAX	Campus and areas	Business hours
Waseda Acceptance Inspection Office	B1, Building No.1 (in front of Post Office)	TEL 03-5286-8403 (ext: 71-2603)	Waseda Campus, Kikui-cho Campus, Building 120, and surrounding facilities	09:00 - 17:00 Monday through Friday
		FAX 03-5286-8404 (ext: 71-4289)		
Nishi-Waseda Acceptance Inspection Office	Room 153, 1F north side, Building No.60	TEL 03-5286-3124 (ext: 73-2786)	Nishi-Waseda Campus, Research Institute for Materials Science and Technology, Shillman Hall, and surrounding facilities	
		FAX 03-5286-3194 (ext: 73-4082)		
Toyama Inspection Desk	1F, Building No.34, in the office of the Faculty of Letters, Arts and Sciences	TEL 03-5286-3526 (ext: 72-2119)	Toyama Campus and surrounding facilities	
		FAX 03-5286-3536 (ext: 72-4301)		
Tokorozawa Inspection Desk	4F Building No.100, Administrative office	TEL 04-2947-6849 (ext: 76-2250)	Tokorozawa Campus	
		FAX 04-2947-6801 (ext: 76-4411)		
	2F, Building No. 79 Administrative Office, Higashi-fushimi Campus	TEL 042-451-1011	Higashi-fushimi Campus	
		FAX 042-451-1012		

Name	Location	TEL / FAX	Campus and areas	Business hours
Building No.50 Inspection Desk	3F, Building No.50, in the administrative office of the Center for Advanced Biomedical Sciences	TEL 03-5369- 7300 (ext: 703- 2105)	Center for Advanced Medical Sciences	09:00 - 12:30 13:30 - 17:00 Monday through Friday
		FAX 03-5369- 7302 (ext: 703-4000)		
Honjo Campus Project Development Office Inspection Desk	2F of Building No.93	TEL 0495-24- 6420 (ext: 77- 2113)	Honjo Campus	
		FAX 0495-24- 6552 (ext: 77-4002)		
Administrative Office of the Graduate School of Information, Production and Systems Inspection Desk	1F, Building No.201-46-0, in Kitakyushu Science and Research Park	TEL 093-692- 5017	Kitakyushu Campus	09:00 ~ 17:00 Monday through Friday
		FAX 093-692- 5021		

※ The above offices are closed on weekends, holidays, university holidays and university summer and winter vacations.

Acceptance and Inspection Locations at each department (Organizational Order)

University Administrator Offices	Academic Affairs Division Academic Affairs Section	Academic Affairs Division Office of Continuing Education	Research Promotion Division Research Planning Section Research Support Section	International Affairs Division International Office
	Campus Planning Division Planning and Construction Section			
Graduate School School Senior High School	Faculty of Political Science and Economics	Faculty of Law	Faculty of Education and Integrated Arts and Sciences	Faculty of Commerce
	Faculty of Science and Engineering Research Support Section	Faculty of Science and Engineering Kagami Memorial Research Institute for Materials Science and Technology	Faculty of Social Sciences	Faculty of International Research and Education School of International Liberal Studies /Graduate School of International Culture and Communication Studies
	Faculty of International Research and Education Graduate School of Asia- Pacific Studies/ Institute of Asia-Pacific Studies	Faculty of International Research and Education Graduate School of Japanese Applied Linguistics	Waseda University Senior High School	Waseda University Honjo Senior High School
Affiliated organization	Library Dept. of Administrative Services	The Tsubouchi Memorial Theatre Museum	The Waseda International House of Literature	Waseda University History Museum
	Waseda Institute for Advanced Study	Center for Higher Education Studies	Center for Japanese Language	Center for International Education
	Global Education Center	Research Organization Office	Extension Center	The Hirayama Ikuo Volunteer Center
	Research Innovation Center Intellectual Property and Research Collaboration Support Section (Research Support Center)	Research Innovation Center Open Innovation Promotion Section		

URL related to inspections

	URL
Acceptance Inspection Office of Accounting Center	https://dpt-kenshu-center.w.waseda.jp/

Enquiries regarding the inspection

Waseda Acceptance Inspection Office	ext: 71-2603, direct 03-5286-8403
Mailing list for the Acceptance Inspection Office	kenshu-tanto@list.waseda.jp

Enquiries regarding the inspection of chemicals and high-pressure gas

Chemical Shops (Environmental Safety Center)	ext: 73-6214, direct 03-5286-3088
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