

**Table 1**

Budget Supervisor's Title	Division/Office, etc.
Person designated by the chair of the BOG (VP or above)	Office, etc. under the Board of Governors Office
President	Office, etc. under the President
Senior Vice President	Office, etc. under the Senior Vice President
Provost	Office, etc. under the Provost
Secretary General	Office, etc. under the Secretary General
Dean of the Graduate School	Office, etc. under the Dean of the Graduate School
Dean of Research	Office/Units, etc. under the Dean of Research
Vice President for Information Technology	Division, etc. under the Vice president
Dean of the Faculty Affairs	Office, etc. under the Dean of the Faculty Affairs
Executive Vice President for Technology Development and Innovation	Office, etc. under the Executive Vice President for Technology Development and Innovation
Vice President for Human Resources	Division under the Vice President
Vice President for Financial Management	Division under the Vice President
Vice President for Communication and Public Relations	Division under the Vice President
Vice President for Buildings and Facilities Management	Division under the Vice President
Auditors	Office under the Auditor

Budget Supervisors (Vice President and equivalent) must distribute the budget at section level.

Regardless of the above, for external funding, such as Kakenhi and Funded Research, a grantee or a principal investigator of the contract becomes the Budget Holder.

In the event that a Budget Supervisor is unable to act or a position becomes vacant, the Secretary General shall appoint a proxy to whom budgetary authority is formally delegated until the position has been filled.

### **27.3.3 Budget Breakdown Units**

Budget Breakdown units are the lowest budgetary breakdown of the University for budget allocation and reporting. Budget Supervisors are responsible for defining the Budget Breakdown Units structure and denomination under the Section level of the organization.

Budget Breakdown Units have two functions: a) to provide a level of precision