

# Handbook on the Use of Research Funds, etc.

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# Handbook on the Use of Research Funds, etc.

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# 1. Appropriate Treatment of All Expenses Paid from University Accounts

## Types of All Expenses Paid from University Accounts

The rules differ for each type of research fund.

Types of All Expenses Paid from University Accounts		Main regulations
Management Expenses Grants ・ Tuition / Examination and Entrance Fees ・ College Hospital Revenue etc.	Education and Research Costs ・ College Hospital Costs etc.	Kanazawa University internal rules and regulations etc.
External funds	Competitive Funds (Kakenhi, public competitive funds etc.)	Laws pertaining to the appropriate use of subsidy budgets
		Distribution guidelines for grants, accounting procedures, grant conditions and distribution conditions etc.
		Kanazawa University internal rules and regulations
	Commissioned research funds Joint research funds	Contracts etc.
		Kanazawa University internal rules and regulations
	Donated funds (including sponsorship(※) )	Purpose of donation
		Kanazawa University internal rules and regulations

※ Even when faculty of the university receives a direct donation as an individual from corporations or foundation, if either of the following is applicable, the University is required to account for those funds therefore; procedures to inform the University of the donation must be taken.

①the donation is to support the faculty member-in-question’s education or research in the course of duties.

②the funds supplied by the donation are used for education or research expenses incurred when using University facilities or equipment.

## 1. Appropriate Treatment of All Expenses Paid from University Accounts

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### Important Notice on the Use of Any Expenses Processed in Kanazawa University's Accounting Activities

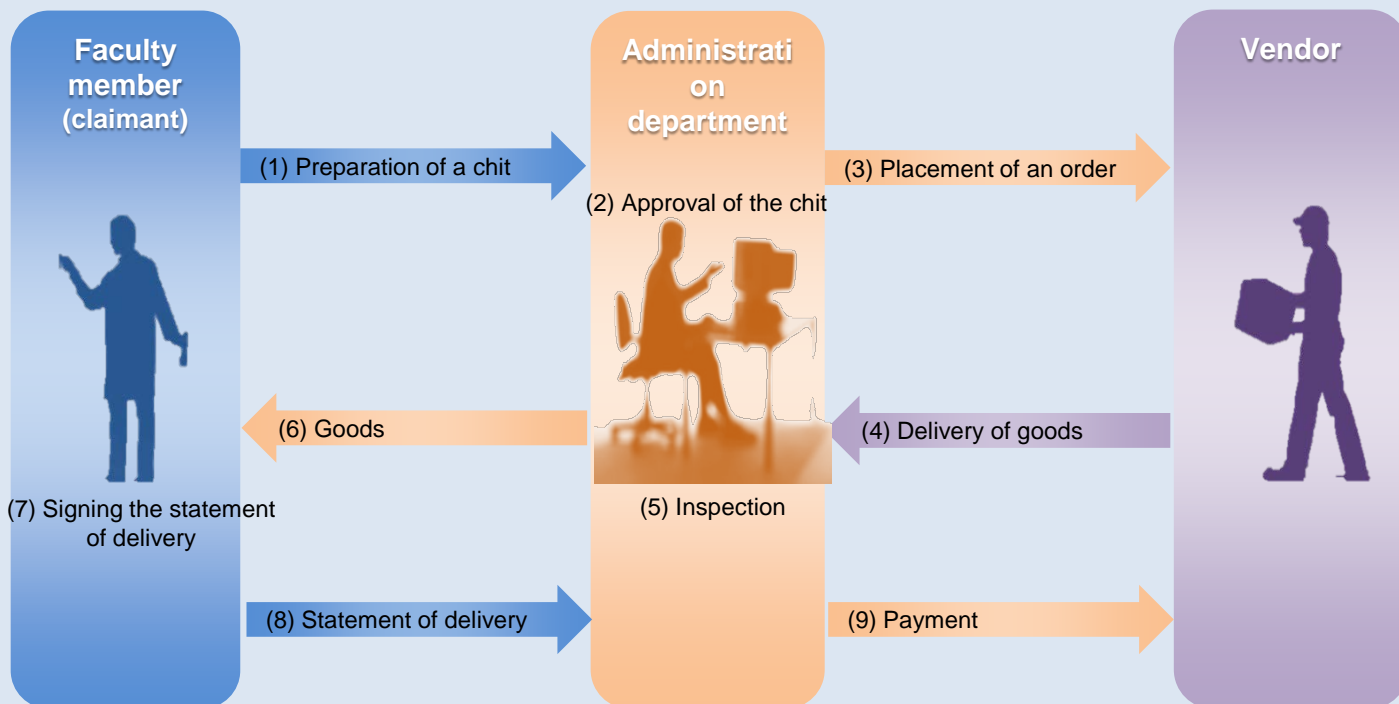
<All personnel dealing with any expenses processed by the university's accounting activities must adhere to the following notice when expensing any budget.>

1. Use the budget only for its pre-determined purpose, as all budgets are allocated for specific purposes. Make efforts to control budgets and spend them while following the plan.
2. When spending a budget that is restricted by specific rules, make sure to follow the rules
3. All orders must be placed by administrative personnel. Teaching personnel are not permitted to place orders. All ordered items must first be delivered to administrative personnel and inspected by them.
4. Do not force vendors to pay a deposit or store goods on behalf of the university by making them return delivered items.
5. Do not make fictitious claims about paying for fictitious business trips and honorariums that are not accurate.
6. Submit receipts and evidentiary documents required for reimbursement of travel expenses.
7. After a business trip, submit a business trip report by attaching necessary information and relevant documents without delay.
8. When paying an honorarium, submit an "Honorarium Payment Plan" to administrative personnel in advance.
9. Any personnel in charge of paying an honorarium must make sure to confirm execution of the plan by the relevant staff.
10. When receiving any research grants, process the donation procedure without delay and make sure to deposit the grant to the university account.
11. When witnessing any injustice or possibility of injustice on any expenses processed by this university's accounting activities, immediately notify the whistleblowing contact desk at the university.

## 2. Flow of Expenses Paid from University Accounts

### Purchasing of Goods

The basic flow for purchasing goods is shown below.

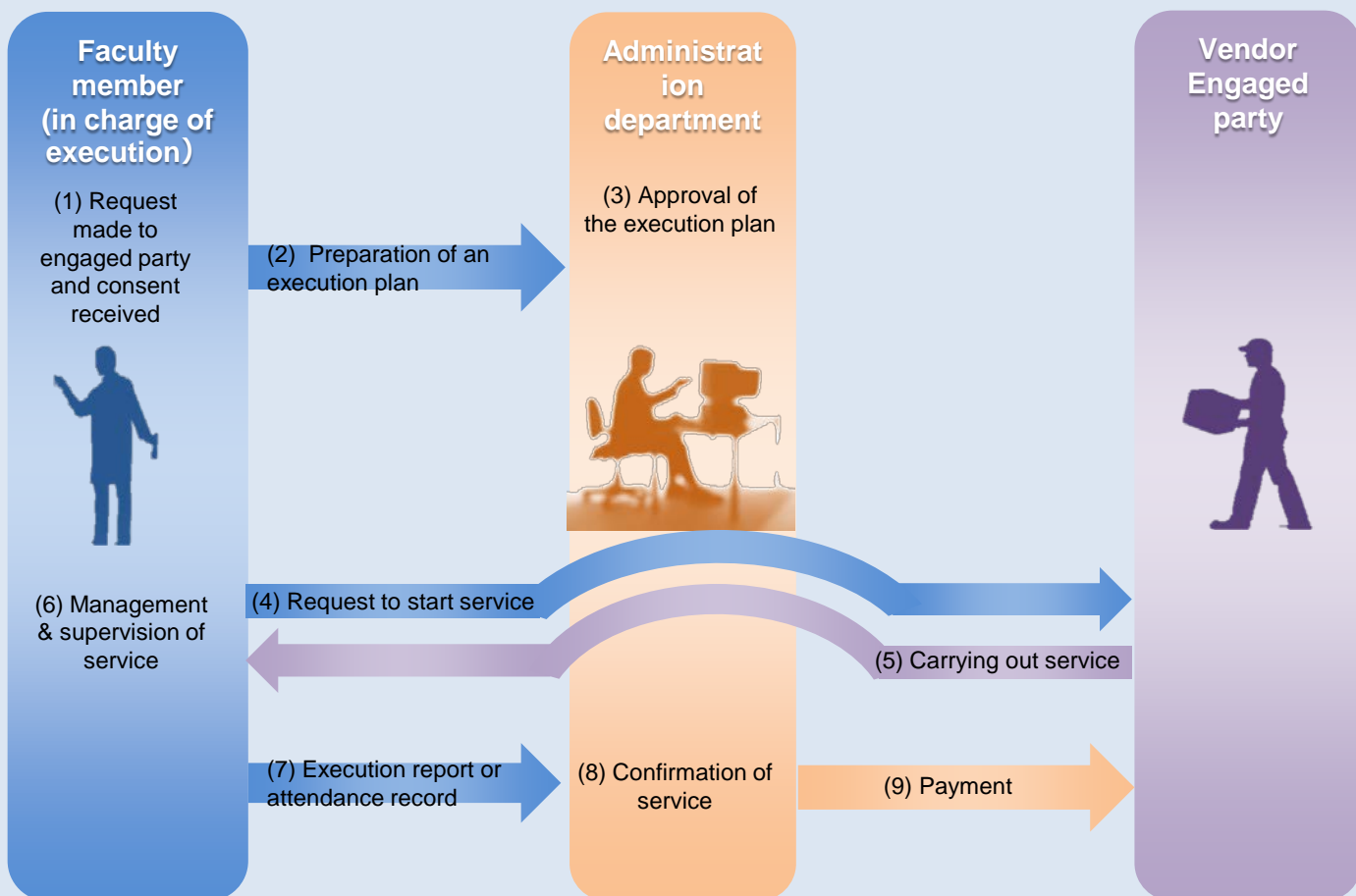


Please note the matters stated below when purchasing goods.

- The university does not permit faculty members to place orders directly with vendors. The authority to place orders resides with the administration staff in charge. (It is illegal to require vendors to bear the increased portion of consumption tax.)
- Each budget has different specified purposes. Choose the appropriate budget in light of the use of the goods to be purchased.
- Some types of expenses cannot be paid from external funds. Please check the rules for using the funds in advance.
- As some goods take a long time to be delivered, please make purchasing requests well in advance.
- The delivered goods are handed over to the relevant faculty member after being inspected by the administration staff in charge. If the statement of delivery does not have a seal of inspection, please contact the administration staff in charge in your division.

### Remuneration

The basic flow for the payment of remuneration is shown below.



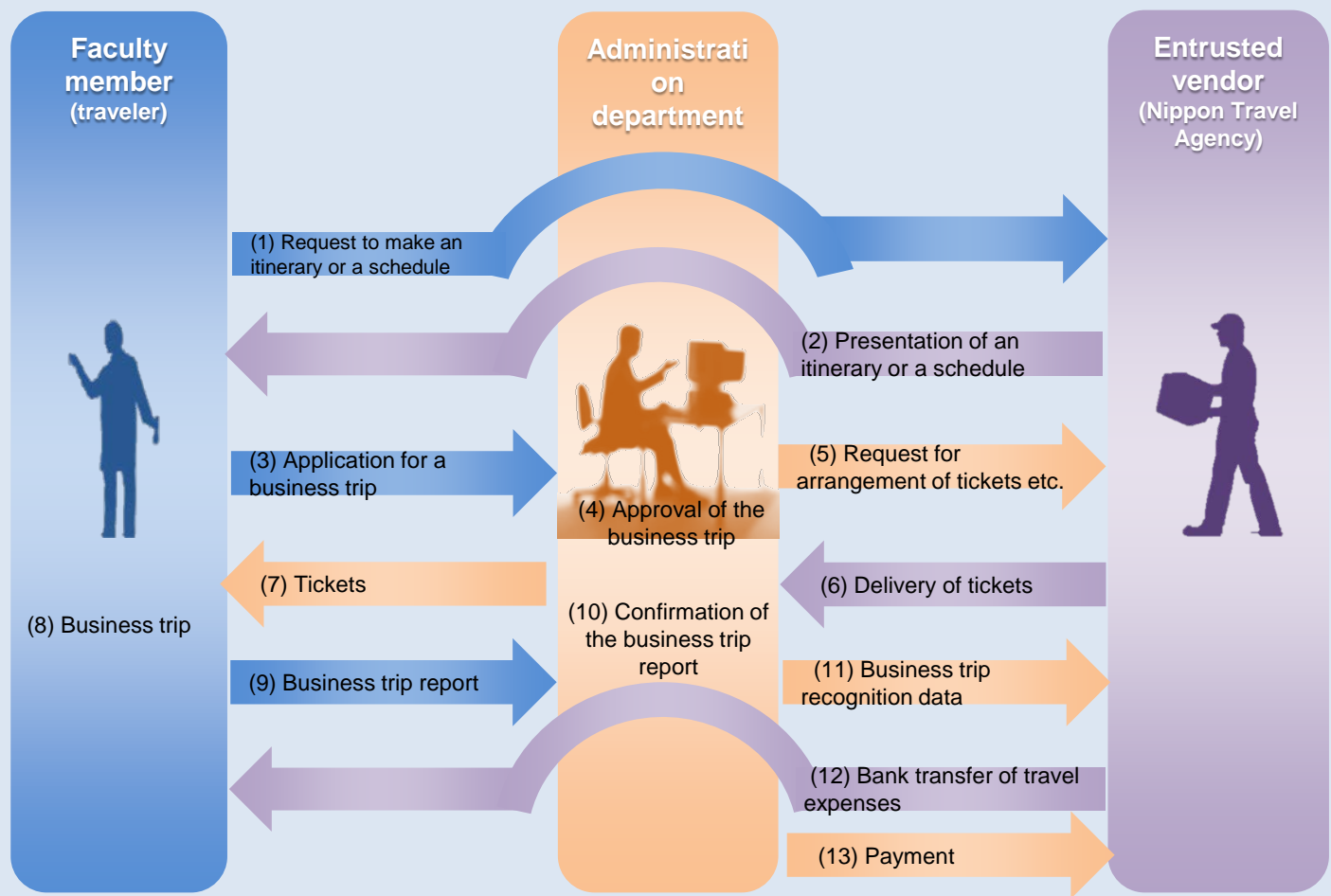
Please note the matters stated below when remuneration is paid.

- Please present materials stating the schedule and contents of the planned service or lecture session to the administration staff in charge in your division when registering the execution plan.
- Each budget has different specified purposes. Choose the appropriate budget in light of the purpose of the service to be executed.
- Some types of expenses cannot be paid from external funds. Please check the rules for using the funds in advance.
- While the performance of remunerated services is underway, please manage and supervise the service so that service hours of the engaged parties will be appropriate.
- When remuneration is paid for a lecture, attach a pamphlet or a leaflet stating the details of the relevant lecture (date/time, place, the name of the lecturer, etc.) to the execution report.

## 2. Flow of Expenses Paid from University Accounts

### Travel Expenses

The basic flow for the application for travel expenses<sup>1</sup> is shown below.



<sup>1</sup> Application for business trips are made with a budget execution support system and “Shucchou Navi” (Business Trip Navigator).

Please note the matters stated below when making an application for travel expenses.

- Documentary evidence to prove the trip (business) occurred and proof of expenses actually incurred must be presented. Please submit such evidence together with a business trip report to the administration staff in charge at your division.
- Each budget has different specified purposes. Choose the appropriate budget in light of the purpose of the business trip.
- Some types of expenses cannot be paid from external funds. Please check the rules for using the funds in advance.



### 3. The system that the research fund can be utilized more smoothly

By research funding, etc. There is a system, such as will be described next is.

By using this system, it is possible to carry out further smooth research activities.

However, we can not use these systems at all of the Research Fund. Please check with the responsible office clerk belongs to beforehand.

#### Advance payment for expenditure before grant Issuance

To ensure the smooth promotion of research projects, temporary advance payment using Kanazawa University funds can be made until a grant is issued. Contact the Administration Office of the relevant faculty, school, etc. if advance payment is required.

#### Combination with other forms of expenditure

Cost burdens must be separated for individual projects where possible. In principal, multiple competitive funds and similar may not be combined.



However, some types of research funding may be combined if certain requirements are fulfilled.

#### Carry-over of Grants-in-aid for Scientific Research

# 4. Prohibitions

## Examples of Illegal Use and Countermeasures

False accounting is an illegal act involving an attempt to gain funds unfairly by making a false report or application without actual transactions. Such an act could result in a serious penalty not only for the researcher himself/herself but also for the university.

 <b>Examples of illegal use</b>		<b>Points</b> 
<b>Costs of supplies</b>	<ul style="list-style-type: none"><li>• Have a vendor manage the remainder of the research funds and use them for purchasing goods in following years.</li><li>• Have a vendor deliver goods despite a lack of research funds in the relevant year and pay for them in the following year.</li><li>• Have a vendor prepare a false statement of delivery stating different goods when the cost of the goods actually purchased cannot be paid from competitive funds because of the rules set for the funds.</li></ul>	<ul style="list-style-type: none"><li>• Execute the budget in a carefully planned manner and only use the carryover system after consultation with the administration staff in charge at your division.</li><li>• If you cannot use up public research funds such as competitive funds by the end of the relevant fiscal year and so return the remainder, it will not negatively affect your selection chances in following years.</li><li>• For research projects sponsored by the national government or another organization where the payment of funds will be made after a certain period of time, the university has a system for lending out university funds until the payment of the public funds is made so that the research can be started.</li></ul>
<b>Travel expenses</b>	<ul style="list-style-type: none"><li>• Claim and receive unwarranted additional travel expenses by reporting a period of travel that is longer than the actual period.</li></ul>	<ul style="list-style-type: none"><li>• In the business trip report, be sure to enter details that can be used to verify that you actually went on the business trip (name of persons you met, their organizations, and places/details/times of meetings).</li><li>• If you travel by air or use a packaged tour, you will need to present boarding passes, receipts or a document stating the breakdown of the amount paid as documentary evidence.</li></ul>
<b>Personnel expenses</b>	<ul style="list-style-type: none"><li>• Falsely enter into the attendance register an amount of working hours that is greater than the actual working hours for the payment of salaries to cooperating researchers.</li><li>• Claim and receive remuneration for an activity that did not take place.</li><li>• Have students falsely enter into the attendance register an amount of working hours that is greater than the actual working hours, collect the extra amount of payment from the students and manage the funds in the laboratory.</li></ul>	<ul style="list-style-type: none"><li>• Make an entry in and put your seal on the attendance register each day.</li><li>• If the officer in charge of execution is absent due to a business trip or for other reasons, a faculty member shall on his/her behalf confirm the execution of the work and put his/her seal of confirmation on the relevant documents.</li><li>• Management of non-regular employees including their work attendance must not be left to respective laboratories. The relevant administration department shall interview them at the time of employment and explain their working conditions. The administration department shall then continue to interview such employees periodically and check their attendance records and work details.</li></ul>

# Improper Accounting

“Improper accounting” refers to accounting that is not performed in compliance with the rules set by the university. Such accounting could invite suspicion of illegal accounting, so please double-check the university rules.



## Improper accounting

## Points



### Individual accounting

Refers to accounting by an individual of research grants offered to him/her, without the involvement of the university. Go through a procedure for donating the funds, if necessary .

- Individual accounting of research grants is a serious violation of the rules that has been pointed to by the Board of Audit of Japan as an improper act.
- Please contact the accounting staff in your division when you apply for a research grant.
- If your application for a research grant is accepted and the grant is used for education/research activities, it should be managed by an organization.

### Orders by faculty members

The university does not allow faculty members to place orders. Be sure to request the assistance of your administration division.

- Placement of orders is an act accompanied by accountability concerning the contract amount and selection of the supplier.
- Under the accounting regulations, only the person entrusted with contract administration (= accounting staff member in the relevant division) can place orders for goods.
- Regardless of the amount, no faculty member himself/herself can place an order directly with a vendor.

### Inspection of delivered goods

Inspection of delivered goods is the responsibility of the designated department.

- The person in charge of inspection is supposed to confirm that the ordered goods have been delivered and attach his/her seal of inspection.
- Goods without a seal of inspection are not recognized as delivered.
- When the relevant laboratory receives the goods after inspection and confirmation, the person receiving them should attach his/her seal or signature to the statement of delivery.

## 5. Penalties for Illegal Use

If improper accounting is applied to research funds, the researcher and the university as a research institution may be subjected to some of the penalties stated below.

- Punishment in compliance with work rules and other regulations (reduction of salary, suspension from work, dismissal, etc.)
  - Announcement of the offender's name and other information (outside the university)
  - The university and researchers: Cancellation of grant and repayment of expenses
  - Researchers: Restriction on application for and rights of participation in competitive funding programs (10 years maximum)
  - If any deficiency is detected in the expense management system, the university may be required to reduce indirect costs (15% maximum) or allocation of competitive funds to the university may be suspended.
  - The corporate value of the university may be damaged (national university corporation evaluation, certified evaluation, etc.)
- ➡ **Will affect the amount of official operating expenses grant!**

## 6. Contact Point for Whistleblowing

### Whistleblowing reports (concerning illegal use of research funds)

Whistleblowing reports can be made to any of the following contacts by email or by letter sealed in an envelope marked “confidential.” In principle, the whistleblower should be identified by his or her real name.

#### Contact:

- (1) Dedicated email address: [koueki@adm.kanazawa-u.ac.jp](mailto:koueki@adm.kanazawa-u.ac.jp)
- (2) Letter in sealed envelope
  - 1. General Counseling Office, Kanazawa University  
(Kakuma-machi, Kanazawa City 920-1192)
  - 2. Legal adviser (Iwao Higashi, legal practitioner)  
(Yamakoshi Law Office, 6-4, Ote-machi, Kanazawa City 920-0912)

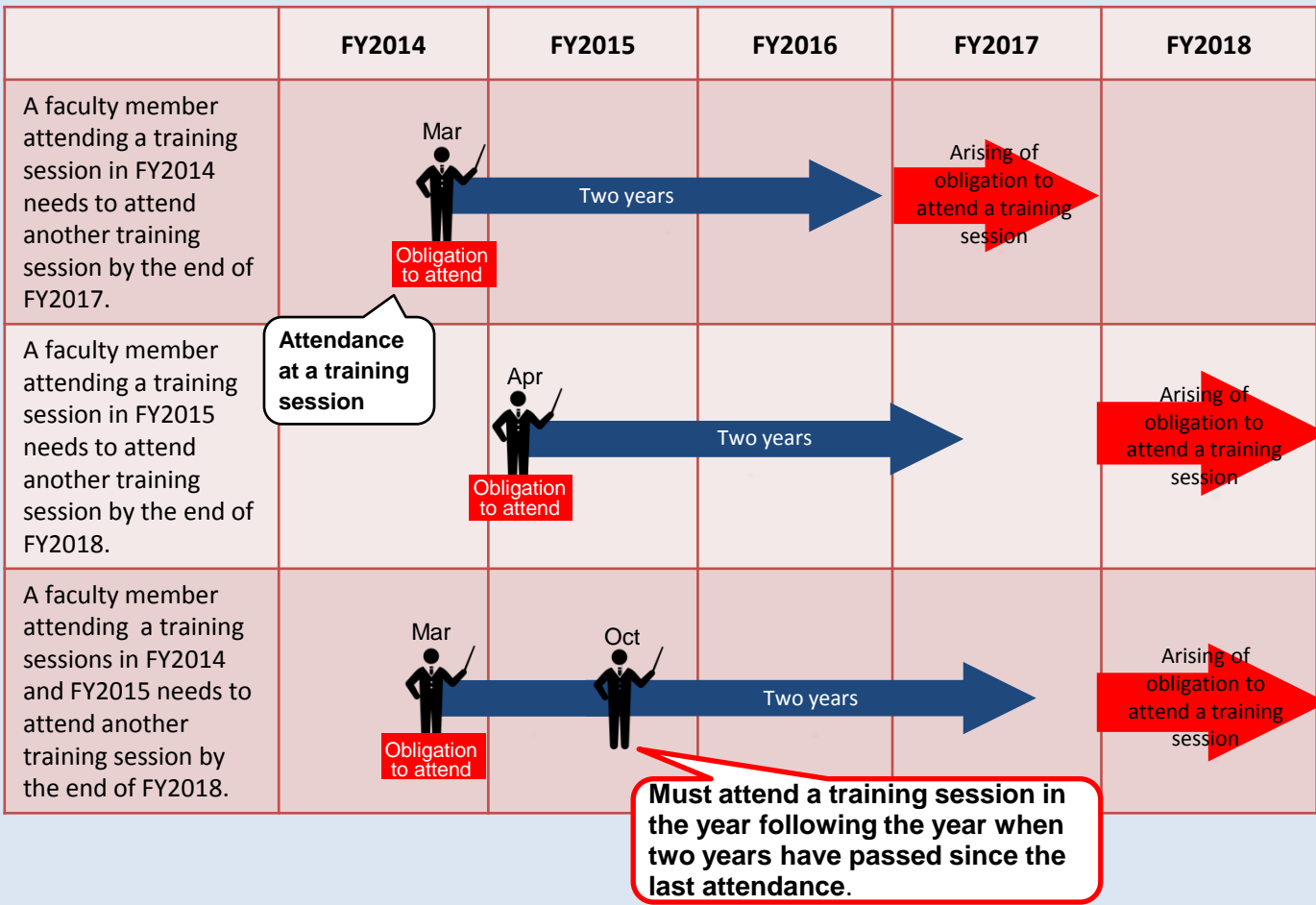
# 7. Attendance at Additional Training Session

[Cases where additional attendance is necessary]

- When significant amendments have been made to the Basic Guidelines for Proper Control of Research Funds, etc.
- **When two years have passed since the last attendance**

[Examples]

When no significant amendments have been made to the Basic Guidelines for Proper Control of Research Funds, etc.



# 8. Submission of Declaration

All faculty members who will use funds administered by the university are required to submit a Declaration. If you submit, you will be eligible to apply for public research funds. If you do not submit, you may not use any funds administered by the university. An example of the Declaration is provided below.

To: The President of the National University Corporation Kanazawa University

Declaration on the Prevention of the Illegal Use of "Any Expenses Processed in Kanazawa University's Accounting Activities"

As a member of Kanazawa University's personnel, I hereby swear to comply with the items written below as well as the "Important Notice on the Use of Any Expenses Processed in Kanazawa University's Accounting Activities". In the event that any illegal acts are found, I will accept all disciplinary actions based on the university's rules and take legal responsibility and appropriate actions toward the institutions providing research funds.

Pledge

- 1. Regarding the use of any expenses processed by Kanazawa University's accounting activities, I will comply with all laws and regulations, social imperatives, university rules and any other rules concerning the uses of the expenses. I will endeavor to earn the trust of society and refrain from committing any act of injustice.
- 2. I will participate in training sessions on handling all expenses processed by Kanazawa University's accounting activities and fulfill my obligations with regard to taking the training. Furthermore, I will make efforts to enhance my understanding of laws, regulations, university rules and any other rules concerning the use of expenses that I must comply with upon the use of research funds.

Name : \_\_\_\_\_

Affiliation: \_\_\_\_\_

Date : \_\_\_\_\_

# 9. Contact Point for Expenses

Contact Point for Expenses is shown below.

【予】 : Budget in general

【研】 : Application to Grants-in-Aid for Scientific Research (KAKENHI), Funded Research, Joint Collaborative Research, Donations, etc.

【契】 : Purchasing of Goods

【旅】 : Application to Travel Expenses

【謝】 : Remuneration

平成28年4月 1 日現在

Department	Contents	Contact Point	Mail
Institute of Human and Social Sciences	【予】 【研】 【謝】	Accounting Section, Accounting Division, Human and Social Administration Department	<a href="mailto:n-keiri@adm.kanazawa-u.ac.jp">n-keiri@adm.kanazawa-u.ac.jp</a>
	【契】	Procurement Section, Accounting Division, Human and Social Administration Department	<a href="mailto:n-tyot@adm.kanazawa-u.ac.jp">n-tyot@adm.kanazawa-u.ac.jp</a>
	【旅】	General Affairs Section, General Affairs Division, Human and Social Administration Department	<a href="mailto:n-somu@adm.kanazawa-u.ac.jp">n-somu@adm.kanazawa-u.ac.jp</a>
Affiliated school, Institute of Human and Social Sciences	【予】 【研】 【旅】 【謝】	Affiliated school Section, General Affairs Division, Human and Social Administration Department	<a href="mailto:edfuzo1@adm.kanazawa-u.ac.jp">edfuzo1@adm.kanazawa-u.ac.jp</a>
	【契】	Procurement Section, Accounting Division, Human and Social Administration Department	<a href="mailto:n-tyot@adm.kanazawa-u.ac.jp">n-tyot@adm.kanazawa-u.ac.jp</a>
Faculty of Medicine, Institute of Medical, Pharmaceutical and Health Sciences / Research Center for Child Mental Development/Advanced Science Research Center	【予】 【研】 【謝】	Accounting Section, Accounting Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:t-keiri@adm.kanazawa-u.ac.jp">t-keiri@adm.kanazawa-u.ac.jp</a>
	【契】	Procurement Section, Accounting Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:t-tyot@adm.kanazawa-u.ac.jp">t-tyot@adm.kanazawa-u.ac.jp</a>
	【旅】	Medical Sciences General Affairs Section, General Affairs Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:t-isomu@adm.kanazawa-u.ac.jp">t-isomu@adm.kanazawa-u.ac.jp</a>
Faculty of Pharmacy, Institute of Medical, Pharmaceutical and Health Sciences	【予】 <sup>(※1)</sup> 【契】	Accounting Section, Faculty of Pharmacy and Cancer Research Institute Support Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:y-kaikei@adm.kanazawa-u.ac.jp">y-kaikei@adm.kanazawa-u.ac.jp</a>
	【予】 <sup>(※2)</sup> 【研】 【謝】	Research Cooperative Affairs Section, Faculty of Pharmacy and Cancer Research Institute Support Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:y-kenkyo@adm.kanazawa-u.ac.jp">y-kenkyo@adm.kanazawa-u.ac.jp</a>
	【旅】	General Affairs Section, Faculty of Pharmacy and Cancer Research Institute Support Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:y-somu@adm.kanazawa-u.ac.jp">y-somu@adm.kanazawa-u.ac.jp</a>
Cancer Research Institute	【予】 <sup>(※1)</sup> 【契】	Accounting Section, Faculty of Pharmacy and Cancer Research Institute Support Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:y-kaikei@adm.kanazawa-u.ac.jp">y-kaikei@adm.kanazawa-u.ac.jp</a>
	【予】 <sup>(※2)</sup> 【研】 【謝】	Research Cooperative Affairs Section, Faculty of Pharmacy and Cancer Research Institute Support Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:y-kenkyo@adm.kanazawa-u.ac.jp">y-kenkyo@adm.kanazawa-u.ac.jp</a>
	【旅】	General Affairs Section, Faculty of Pharmacy and Cancer Research Institute Support Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:y-somu@adm.kanazawa-u.ac.jp">y-somu@adm.kanazawa-u.ac.jp</a>



## 9. Contact Point for Expenses

Department	contents	Contact Point	Mail
Faculty of Health Sciences, Institute of Medical, Pharmaceutical and Health Sciences	【予】【研】(※3)	Accounting Section, Accounting Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:t-keiri@adm.kanazawa-u.ac.jp">t-keiri@adm.kanazawa-u.ac.jp</a>
	【予】【研】(※4) 【謝】	Accounting Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:satoru@adm.kanazawa-u.ac.jp">satoru@adm.kanazawa-u.ac.jp</a>
	【契】	Procurement Section, Accounting Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:t-tyot@adm.kanazawa-u.ac.jp">t-tyot@adm.kanazawa-u.ac.jp</a>
	【旅】	Health Sciences General Affairs Section, General Affairs Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:t-hsomu@adm.kanazawa-u.ac.jp">t-hsomu@adm.kanazawa-u.ac.jp</a>
Institute of Science and Engineering / Institute of Natural and Environmental Technology / Organization of Frontier Science and Innovation(V・B・L) / Low Temperature Laboratory / Technical Support Center	【予】【研】【謝】 (※1)	Accounting Section, Accounting Division, Science and Engineering Administration Department	<a href="mailto:s-keiri@adm.kanazawa-u.ac.jp">s-keiri@adm.kanazawa-u.ac.jp</a>
	【予】【研】【謝】 (※2)	Research Cooperative Affairs Section, Accounting Division, Science and Engineering Administration Department	<a href="mailto:s-kenkyo@adm.kanazawa-u.ac.jp">s-kenkyo@adm.kanazawa-u.ac.jp</a>
	【契】	Procurement Section, Accounting Division, Science and Engineering Administration Department	<a href="mailto:s-tyot@adm.kanazawa-u.ac.jp">s-tyot@adm.kanazawa-u.ac.jp</a>
	【旅】	General Affairs Section, General Affairs Division, Science and Engineering Administration Department	<a href="mailto:s-somu@adm.kanazawa-u.ac.jp">s-somu@adm.kanazawa-u.ac.jp</a>
University Library / University Museum / Information Department	【予】【研】【契】 【旅】【謝】	General Affairs Section, Information Planning Division, Information Department	<a href="mailto:insomu@adm.kanazawa-u.ac.jp">insomu@adm.kanazawa-u.ac.jp</a>
Center for Regional Collaboration	【予】【研】【契】 【旅】【謝】	Operation Management Section, Regional Collaboration Office, General Affairs Department	<a href="mailto:chrenkei@adm.kanazawa-u.ac.jp">chrenkei@adm.kanazawa-u.ac.jp</a>
Advanced Science Research Center(RI of Science and Engineering)	【予】【研】【謝】	Accounting Section, Accounting Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:t-keiri@adm.kanazawa-u.ac.jp">t-keiri@adm.kanazawa-u.ac.jp</a>
	【契】	Procurement Section, Accounting Division, Science and Engineering Administration Department	<a href="mailto:s-tyot@adm.kanazawa-u.ac.jp">s-tyot@adm.kanazawa-u.ac.jp</a>
	【旅】	Medical Sciences General Affairs Section, General Affairs Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:t-isomu@adm.kanazawa-u.ac.jp">t-isomu@adm.kanazawa-u.ac.jp</a>
Advanced Science Research Center (Equipment analysis)	【予】【研】【謝】	Accounting Section, Accounting Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:t-keiri@adm.kanazawa-u.ac.jp">t-keiri@adm.kanazawa-u.ac.jp</a>
	【契】	Accounting Section, Faculty of Pharmacy and Cancer Research Institute Support Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:y-kaikei@adm.kanazawa-u.ac.jp">y-kaikei@adm.kanazawa-u.ac.jp</a>
	【旅】	Medical Sciences General Affairs Section, General Affairs Division, Medical, Pharmaceutical and Health Administration Department	<a href="mailto:t-isomu@adm.kanazawa-u.ac.jp">t-isomu@adm.kanazawa-u.ac.jp</a>
Information Media Center	【予】【研】【契】 【旅】【謝】	Educational and Research Systems Section, Information Technology Promotion Office	<a href="mailto:imc-jimu@ml.imc.kanazawa-u.ac.jp">imc-jimu@ml.imc.kanazawa-u.ac.jp</a>
Institute of Liberal Arts and Science	【予】【研】【契】 【旅】【謝】	Liberal Arts and Sciences Management Section, General Education Support Division, Student Affairs Department	<a href="mailto:stkanri@adm.kanazawa-u.ac.jp">stkanri@adm.kanazawa-u.ac.jp</a>
Environment Preservation Center / Center for Archaeological Research / Facilities Department	【予】【研】【契】 【旅】【謝】	General Affairs Section, Facility Planning Division, Facilities Department	<a href="mailto:fasomu@adm.kanazawa-u.ac.jp">fasomu@adm.kanazawa-u.ac.jp</a>
Health Service Center	【予】【研】【契】 【旅】【謝】	Student Service Section, Student Support Division, Student Affairs Department	<a href="mailto:soudan@adm.kanazawa-u.ac.jp">soudan@adm.kanazawa-u.ac.jp</a>

## 9. Contact Point for Expenses

Department	contents	Contact Point	Mail
Institute for Frontier Science Initiative	【予】【研】【契】 【旅】【謝】	Institute Support Section, Research Promotion Affairs Division, Research Promotion Department	<a href="mailto:rinf@adm.kanazawa-u.ac.jp">rinf@adm.kanazawa-u.ac.jp</a>
Organization of Frontier Science and Innovation / Research Promotion Department	【予】【研】【契】 【旅】【謝】	General Affairs Section, Research Promotion Affairs Division, Research Promotion Department	<a href="mailto:risomu@adm.kanazawa-u.ac.jp">risomu@adm.kanazawa-u.ac.jp</a>
International Student Center, Organization of Global Affairs	【予】【研】【契】 【旅】【謝】	International Student Section, Global Affairs Support Office	<a href="mailto:ryukou@adm.kanazawa-u.ac.jp">ryukou@adm.kanazawa-u.ac.jp</a>
Tastunokuchi Seminar House/Student Affairs Department	【予】【研】【契】 【旅】【謝】	General Affairs Section, Student Affairs Division, Student Affairs Department	<a href="mailto:stsomu@adm.kanazawa-u.ac.jp">stsomu@adm.kanazawa-u.ac.jp</a>
General Affairs Department	【予】【研】【契】 【旅】【謝】	General Affairs Section, General Affairs Division, General Affairs Department	<a href="mailto:glsomu@adm.kanazawa-u.ac.jp">glsomu@adm.kanazawa-u.ac.jp</a>
Finance Department	【予】【研】【契】 【旅】【謝】	Financial Affairs General Section, Financial Planning Division, Finance Department	<a href="mailto:fisokatu@adm.kanazawa-u.ac.jp">fisokatu@adm.kanazawa-u.ac.jp</a>
Global Affairs Support Office	【予】【研】【契】 【旅】【謝】	Global Affairs Section, Global Affairs Support Office	<a href="mailto:kokukou@adm.kanazawa-u.ac.jp">kokukou@adm.kanazawa-u.ac.jp</a>
Top Global University Project Planning and Promotion Office	【予】【研】【契】 【旅】【謝】	Top Global University Project Planning and Promotion Office	<a href="mailto:squ@adm.kanazawa-u.ac.jp">squ@adm.kanazawa-u.ac.jp</a>
University Hospital	【予】【研】【謝】 (※5)	Accounting General Affairs Section, Hospital Management Division, Hospital Department	<a href="mailto:hpyosan@adm.kanazawa-u.ac.jp">hpyosan@adm.kanazawa-u.ac.jp</a>
	【予】【研】【謝】 (※6)	Clinical Trial Management Section, Hospital Management Division, Hospital Department	<a href="mailto:irb@adm.kanazawa-u.ac.jp">irb@adm.kanazawa-u.ac.jp</a>
	【予】【研】【謝】 (※7)	Budget Planning Section, Hospital Management Division, Hospital Department	<a href="mailto:hpsangak@adm.kanazawa-u.ac.jp">hpsangak@adm.kanazawa-u.ac.jp</a>
	【契】	Procurement Management Section, Hospital Management Division, Hospital Department	<a href="mailto:hptyot@adm.kanazawa-u.ac.jp">hptyot@adm.kanazawa-u.ac.jp</a>
	【旅】	General Affairs Section, General Affairs Division, Hospital Department	<a href="mailto:hpsomu@adm.kanazawa-u.ac.jp">hpsomu@adm.kanazawa-u.ac.jp</a>

Each department common		
Contents	Contact Point	Mail
Book purchase	Library Information Section, Information Planning Division, Information Department	<a href="mailto:intosyo@adm.kanazawa-u.ac.jp">intosyo@adm.kanazawa-u.ac.jp</a>
Purchase magazines	Journals and IT Section, Information Planning Division, Information Department	<a href="mailto:inzassi@adm.kanazawa-u.ac.jp">inzassi@adm.kanazawa-u.ac.jp</a>
Others	Finance General Affairs Section, Financial Planning Division, Finance Department	<a href="mailto:fisokatu@adm.kanazawa-u.ac.jp">fisokatu@adm.kanazawa-u.ac.jp</a>

- ※1 About Management Expenses Grants ・ Donated funds
- ※2 About KAKENHI ・ Commissioned research ・ Joint research ・ External funds exc. (except Donated funds)
- ※3 About Management Expenses Grants ・ Commissioned research ・ Joint research
- ※4 About KAKENHI ・ Donated funds ・ External funds exc.
- ※5 About KAKENHI
- ※6 About Commissioned research (Medical supplies, Quality such as medical equipment, Clinical study based on Pharmaceutical Affairs Law)
- ※7 About Management Expenses Grants ・ Donated funds ・ Commissioned research (except Medical supplies, Quality such as medical equipment, Clinical study based on Pharmaceutical Affairs Law) ・ Joint research ・ External funds exc.

# 10. Three Rules You Need to Know

## I . Code of Conduct for Researchers at Kanazawa University

### Code of Conduct for Researchers at Kanazawa University

As set forth in the University, Kanazawa University defines its position as “a research university dedicated to education, while opening up its doors to both local and global society”, where we shall endeavor to cultivate distinguished intellect, ranging from that of fundamental research dealing with pursuit of truth to that of research directly connected to technology. At the same time, we shall provide its members with an environment suitable for carrying out research independently guaranteeing the academic freedom and healthy competition. As academic freedom resides on the premise of public trust and the mandate of the people, as pronounced in the “Code of Conduct for Scientists” promulgated by the Science Council of Japan, our researchers in the University must establish ethical norms to strictly control their own conduct, while fulfilling their obligation of accountability to society and consciously taking part in building and maintaining sound relationships between science and society.

With the view to realizing such a philosophy and objectives, we hereby institute our Code of Conduct for Researchers at Kanazawa University.

#### (Responsibilities of Researchers)

1. Researchers shall recognize that they are responsible for assuring the quality of the specialized knowledge and skills that they themselves create, and for using their expert knowledge, skills and experience to contribute to the health and welfare of humankind, the safety and security of society and the sustainability of the global environment.

#### (Conduct of Researchers)

2. Researchers shall recognize that scientific autonomy is upheld by public trust and the mandate of the people, and shall always make judgments and act with honesty and integrity. Moreover, researchers shall make the utmost effort to scientifically and objectively demonstrate the accuracy and validity of the knowledge they create through scientific research, and shall actively participate in mutual quality assurance such as peer reviews in the scientific community, especially in their respective fields of expertise.

#### (Continuous Professional Development)

3. As well as endeavoring to maintain and improve their own expertise, abilities and skills, researchers shall constantly strive to understand the relationships between science, technology, society and the natural environment from a wide-ranging perspective, and to demonstrate the best judgments and attitudes at all times.

#### (Accountability and Disclosure)

4. Researchers shall strive to disclose and actively explain the roles and significance of their own research, evaluate the possible effects of their research on people, society and the environment

## 10. Three Rules You Need to Know

### (II. Code of Conduct for Researchers at Kanazawa University)

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as well as the changes that their research might engender, neutrally and objectively disclose the results of this evaluation, and build a constructive dialog with society.

#### (Research Activities)

5. Researchers shall act with integrity according to the spirit of this Code of Conduct in drafting, planning, applying for, implementing and reporting their own research, ensure that research and survey data are recorded, stored and rigorously handled, and not only refrain themselves from any misconduct such as fabrication, falsification or plagiarism, but also refrain from aiding or abetting such misconduct.

#### (Establishing Sound Research Environments)

6. Researchers shall recognize that establishing and maintaining fair research environments where responsible research can be conducted is one of their important duties, and shall actively participate in efforts to improve the quality of research environments in the scientific community and their own institutions. Moreover, they shall also seek the understanding and cooperation of the public in achieving these goals.

#### (Compliance with Laws and Regulations)

7. Researchers shall observe all laws, regulations and relevant rules in their activities, including the implementation of research and the use of research funds.

#### (Consideration for Research Subjects)

8. Researchers shall respect the dignity and rights of individuals who cooperate with their research, and shall safeguard and give proper consideration to their welfare. They shall also treat animals and other research subjects with all due care and respect.

#### (Relations with Others)

9. Researchers shall evaluate the results of research made by others with critical mind and, at the same time, humbly listen to the criticism of their research and activities from others, and exchange opinions with an attitude of sincerity, as well as respecting the honor and intellectual property rights of others.

#### (Rejection of Discrimination)

10. In their research, education and academic society activities, researchers shall respond to others fairly on a scientific basis, respect individual freedom and character, and not discriminate against individuals based on their race, gender, status, beliefs or religion.

#### (Avoiding Conflicts of Interest)

11. In their research, reviews, evaluations, judgments and other scientific activities, researchers shall pay sufficient heed to the presence of conflicts of interest between individuals and

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### (Ⅱ. Code of Conduct for Researchers at Kanazawa University)

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organizations, or between different organizations, and shall properly address problems paying all due attention to the public interest.

At the University, we shall make our best efforts in propagating this Code of Conduct and in providing an environment and regulations required for due compliance with this Code. We shall also conduct reviews from time to time to respond to the requirements of the time and society.

Jan 22nd, 2008

## 10. Three Rules You Need to Know

( II . Basic Guidelines for Proper Control of Research Funds, etc. )

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# II . Basic Guidelines for Proper Control of Research Funds, etc. at National University Corporation Kanazawa University

(Determined by the Board of Executives on September 18, 2015)

## **Basic Guidelines for Proper Control of Research Funds, etc.** **at National University Corporation Kanazawa University**

**October 1, 2012**

**Amended on October 17, 2014**

**Amended on September 18, 2015**

National University Corporation Kanazawa University



## 10. Three Rules You Need to Know

### (II. Basic Guidelines for Proper Control of Research Funds, etc. )

#### 1. Measures concerning code of conduct of faculty members

The National University Corporation Kanazawa University (hereinafter referred to as “the University”) holds as its basic policy the following: to be “a university endeavoring to maintain and innovate the intellectual inheritance of humanity while opening its doors to both the local and global society.” Moreover, it pursues the goal of becoming “a research university dedicated to education.” In addition, it must be mindful of the trust and mandate granted by the local community and society at large and act responsibly while remaining accountable to society.

Taking the above into consideration, all faculty members (including those working under a staffing contract) shall observe the “Basic Guidelines for Proper Control of Research Funds, etc.,” “Employee Work Regulations,” “Work Regulations for Non-regular Employees” and “Employee Code of Ethics.” Researchers shall also observe the “Code of Conduct for Researchers” and “Prevention of Improper Conduct in Research Activities Policy of Kanazawa University.” In addition, in terms of University accounting, in light of more strenuous conditions surrounding expenditures, research funds, commencing public-subscription-type research funds, educational expenses and administration costs (hereinafter referred to as “Research Funds, etc.”), faculty members shall abide by the following:

- (1) Faculty members shall endeavor to ensure their credibility with society, devoting themselves to the sound and proper execution of services.
- (2) Faculty members working with Research Funds, etc. shall understand and respect the purposes, etc. of research assistance (support, entrustment) and shall endeavor to execute their duties effectively.
- (3) Faculty members shall strive to prevent the recurrence of improper conduct by immediately reporting to the University any occurrence or possible occurrence of improper conduct, by publicizing the facts of the improper conduct and by taking corrective measures to prevent reoccurrence.

#### 2. System of responsibility

For appropriate operation and administration of Research Funds, etc. (including the promotion of compliance), the responsibilities and authorities of those engaged in the operation and administration of the University shall be as stipulated below.

It should be noted that if the Chief Administrative Officer, Overall Administration Manager, Departmental Administrator or Vice Departmental Administrator allows improper conduct to occur as a result of failing to fulfill his/her managerial or administrative responsibilities in the course of performing his/her respective duties, he/she will be deemed responsible for the improper conduct.

##### 1) [Chief Administrative Officer] President

[Responsibility and authority] To preside over the University as a whole and take ultimate responsibility for the operation and administration of Research Funds, etc. To demonstrate

## 10. Three Rules You Need to Know

### ( II. Basic Guidelines for Proper Control of Research Funds, etc. )

functional leadership conducive to the operation and administration of Research Funds, etc. by general administration managers and section managers. The Chief Administrative Officer shall control and participate in the progress management of an illegal conduct prevention plan.

- 2) [Overall Administration Manager] Vice President (Finance)  
[Responsibility and authority] To support the Chief Administrative Officer, preside over the University as a whole in the operation and administration of Research Funds, etc., and report to the Chief Administrative Officer regarding the actual operation and management of Research Funds, etc. The Overall Administration Manager shall also monitor the implementation by each division of measures stated in the illegal conduct prevention plan and give directions for improvement if necessary. He/she shall also organize compliance education for the University as a whole and manage/control attendance thereof.
- 3) [Departmental Administrator] Persons responsible for budget, specified in Article 13 of the Accounting Regulations of National University Corporation Kanazawa University (as per attached)  
[Responsibility and authority] To preside over the relevant budget department as a whole in the operation and administration of Research Funds, etc. within the department and report to the Overall Administration Manager regarding the actual operation and management of Research Funds, etc. in the department. The Departmental Administrator shall also supervise the implementation of measures stated in the illegal conduct prevention plan by the department and conduct necessary monitoring. He/she shall also organize compliance education for the department and manage/control attendance thereof.
- 4) [Vice Departmental Administrator] Chairs of institutes, etc. (as shown in the attached table)  
Institutes: Chairs, center directors of institutes  
Other than institutes: Named by the Departmental Administrator  
Administration departments: The Department Communication Coordinator will act concurrently as the Vice Departmental Administrator  
[Responsibility and authority] To support the Departmental Administrator in the operation and administration of Research Funds, etc. within his/her budget department.
- 5) [Department Communication Coordinator] Persons responsible for accounting in charge of each accounting division (as per attached)  
[Responsibility and authority] To assist the Departmental Administrator with regard to practical business matters and to summarize factors, etc. inducing improper conduct.

### 3. Preparation and implementation of an illegal conduct prevention plan

- (1) Establishment of a promotion committee to develop a plan to prevent illegal conduct pertaining to Research Funds, etc.

The Chief Administration Officer shall proactively control and participate in the progress management of an illegal conduct prevention plan and organize a promotion committee to



## 10. Three Rules You Need to Know

### (II. Basic Guidelines for Proper Control of Research Funds, etc. )

develop an illegal conduct prevention plan (hereinafter referred to as the "Promotion Committee") headed by the Overall Administrator.

(2) Preparation of an illegal conduct prevention plan

The Promotion Committee shall independently prepare a concrete illegal conduct prevention plan that corresponds to the factors of illegal conduct.

(3) Implementation of the illegal conduct prevention plan

The Promotion Committee shall publicize the prepared illegal conduct prevention plan within each department, etc. and each department, etc. shall implement the plan and endeavor to perform the proper administration and operation of Research Funds, etc.

(4) Investigation regarding illegal use

The Promotion Committee shall carry out university-wide investigations regarding illegal use, if necessary.

(5) Formulation of recurrence prevention plan

In the event improper conduct is detected, the Promotion Committee will devise recurrence prevention measures after discussion with the relevant department.

4. Measures for proper operation and administration

1) Observance of rules for operation

Faculty members working with Research Funds, etc. shall understand the basic principle that such Research Funds, etc. may include "taxpayer money" and that external funding, in principle, cannot be subject to private accounting. Further, they shall understand and observe the rules for each budget implementation.

2) Verification of budget implementation status and specification of expenditure resources

Faculty members working with Research Funds, etc. shall specify a budget at the payment request stage, adhere closely to the budget implementation plan and avoid significant delays in budget implementation as per the original plan so as to prevent misappropriation of funds.

3) Obligation to attend training sessions

Faculty members handling Research Funds, etc. must attend training sessions held at the University, such as a Briefing Session for Proper Control of Research Funds. Attendance at a training session is a requirement for application for publicly offered research funds, and none can be engaged in the operation and administration of Research Funds, etc. without attendance at such a training session. The names of relevant faculty members will be announced at a University meeting.

4) Presentation of a written declaration

- (1) Faculty members handling Research Funds, etc. must present a written declaration concerning the prevention of illegal use of Research Funds, etc. The presentation of a written declaration is a requirement for application for publicly offered research funds, and none can be engaged in the operation and administration of Research Funds, etc. without the

10. Three Rules You Need to Know  
(Ⅱ. Basic Guidelines for Proper Control of Research Funds, etc. )

presentation of a written declaration. The names of relevant faculty members will be announced at a University meeting.

- (2) A vendor whose transaction volume reaches the specified amount shall be obliged to present a written declaration concerning proper transactions.

5) Attendance at additional training sessions

In the event that significant amendments are made to the Basic Guidelines for Proper Control of Research Funds, etc., faculty members handling Research Funds, etc. shall attend training sessions held at the University, such as a Briefing Session for Proper Control of Research Funds, and shall present a written declaration for the second time. As well as faculty members, vendors shall also be required to present a written declaration for the second time.

6) Section to contact concerning business transactions

The point of contact concerning inquiries about business transactions by faculty members and about outside funding transactions by corporations, etc. shall be as follows. Consultation with the relevant section must be conducted in the case of outside funding.

1) Concerning application for Grants-in-Aid for Scientific Research

Responsible section of the department to which the relevant faculty member belongs

2) Concerning application for and acceptance of entrusted research, joint research, entrusted projects, joint projects and donations (including private grants, etc.)

Responsible section of the department to which the relevant faculty member belongs

3) Concerning execution of various expenditures

- Expenses for supplies, equipment and furniture

Procurement Section in the department to which relevant the faculty member belongs, except for book-related matters, which are to be handled by the responsible section of the Information Planning Division within the Information Department.

- Travel expenses and awards

Responsible section of the department to which the relevant faculty member belongs

4) In case the section to contact is unknown

General Finance Section of the Financial Planning Division within the Finance Department (076-264-5044/5046)

Email: [fisokatu@adm.kanazawa-u.ac.jp](mailto:fisokatu@adm.kanazawa-u.ac.jp)

5. Organization and measures concerning improper conduct involving Research Funds, etc.

(1) Contact point for whistleblowing concerning improper conduct

The contact point for whistleblowing or consultation (hereinafter referred to as “Whistleblowing”) by faculty members regarding illegal use or accounting of Research Funds, etc. (hereinafter referred to as “Improper Conduct of Research Funds, etc.”), which shall be hereinafter referred to as the “Contact Point for Whistleblowing,” will be the contact point provided for in Article 5 of the National University Corporation Kanazawa University Whistleblower Protection Regulations

## 10. Three Rules You Need to Know

### (Ⅱ. Basic Guidelines for Proper Control of Research Funds, etc. )

(hereinafter referred to as the “Whistleblower Protection Regulations”).

Reports of improper conduct should be made by email or sealed letter (marked “Confidential”) and whistleblowers shall be protected under the Whistleblower Protection Regulations.

#### Contact Point for Whistleblowing

- General Consultation Office of National University Corporation Kanazawa University  
Kakuma-machi, Kanazawa, 920-1192
- Legal advisor to the University  
Iwao Higashi, Attorney at Law  
Yamagoshi Law Office, 6-4 Ohtemachi, Kanazawa, 920-0912

#### Means of Whistleblowing

- 1) Direct email: koueki@adm.kanazawa-u.ac.jp
- 2) Sealed letters (marked “Confidential”) should be addressed to:

At the time a Whistleblowing report concerning Improper Conduct of Research Funds, etc. is accepted, the name and contact information of the whistleblower, the researcher/group who is reportedly involved in the improper conduct, details of the improper conduct, reasons for regarding the conduct as improper, Research Funds, etc. used and other related matters will be confirmed. Whistleblowers may be requested to cooperate in the investigation.

If it becomes apparent as a result of the investigation that the whistleblowing was done for malicious reasons, the name of the whistleblower may be announced and he/she may be subjected to disciplinary action.

#### (2) Whistleblowing Survey Committee Meetings

When the whistle is blown on Improper Conduct of Research Funds, etc., the Contact Point for Whistleblowing will contact the Compliance Administrator regarding the report. The Compliance Administrator will consider the necessity of surveys, notify the Chief Administrative Officer and the relevant Compliance Manager of the whistleblowing, and handle the matter in compliance with the Whistleblower Protection Regulations.

In principle, the whistleblower should report the matter under his/her real name. The Whistleblowing Survey Committee will then survey and confirm the facts (existence/details of improper conduct, parties involved and their degrees of involvement, the amount of funds used improperly, etc.) and the Chairman will report the survey results to the President as the Chief Administrative Officer and the Compliance Manager through the Compliance Administrator. In surveying the improper conduct, the Chairman can, if necessary, request the related department to organize a survey committee and survey the matter.

The Whistleblowing Survey Committee shall notify the whistleblower of the survey results and

## 10. Three Rules You Need to Know

### ( II. Basic Guidelines for Proper Control of Research Funds, etc. )

corrective action to be taken.

Note: “The Compliance Administrator” and “the Compliance Manager” are as stipulated in the Basic Regulations on Compliance of Kanazawa University.

#### (3) Execution of surveys on improper conduct revealed through other processes

Besides those stated in (1) and (2) above, when improper conduct is reported or revealed through other processes (including reporting by external parties such as companies), the survey committee organized by the relevant department in compliance with the Employee Disciplinary Rules of National University Corporation Kanazawa University (hereinafter referred to as “the Department Survey Committee”) will survey the improper conduct and related matters in compliance with (2) above.

The procedures for receipt, contact and reporting shall be handled by the General Consultation Office in the case of consultation or accusation other than whistleblowing, the Corporate Audit Office in the case of improper conduct revealed by internal audits, the Board of Audit of Japan, etc. and each department in cases involving disciplinary action, in compliance with the provisions stated in (1) and (2) above.

#### (4) Securing fair and transparent surveys

The Whistleblowing Survey Committee and the Department Survey Committees shall require the legal advisor to the University, as a third party, to become a committee member in order to secure fairness and transparency.

#### (5) Reporting to and discussions with the allocating organization on improper conduct concerning competitive funds

- 1) Judgment as to the necessity of surveys should be made within 30 days from the date of receipt of the accusation, after it is confirmed that a reasonable case exists, with the judgment reported to the allocating organization.
- 2) In addition to the above, survey principles, surveyed matters, survey methods, and other necessary matters should be reported to the allocating organization and such matters should be discussed.
- 3) A final report shall be presented to the allocating organization within 210 days from the receipt of the accusation, which should include the survey results, factors enabling the improper conduct, management/audit schemes for other competitive funds handled by the persons involved in the improper conduct, and a recurrence prevention plan. If the survey cannot be completed by the deadline, an interim report on the survey should be submitted to the allocating organization. If improper conduct is partially confirmed, it should be promptly reported to the allocating organization even if the survey is not yet completed.
- 4) In addition to the above, the progress of the survey should be reported, or an interim report of

## 10. Three Rules You Need to Know

### (II. Basic Guidelines for Proper Control of Research Funds, etc. )

the survey should be presented, to the allocating organization if requested by the allocating organization, even before the completion of the survey. If requested by the allocating organization, materials concerning the relevant case should be presented or disclosed, or a field survey should be conducted, unless there are justifiable reasons for not doing so, such as interfering with the survey.

(6) Disciplinary actions, etc. for improper conduct

- 1) Disciplinary actions against faculty members judged to have participated in improper conduct shall be carried out pursuant to the following regulations:

“Employee Working Regulations of National University Corporation Kanazawa University”

“Non-regular Employee Working Regulations of National University Corporation Kanazawa University”

“Employee Disciplinary Rules of National University Corporation Kanazawa University”

“Disciplinary Action Guidelines of National University Corporation Kanazawa University”

- 2) Publication of disciplinary actions is pursuant to the following standards. The information to be published shall contain the name of the person involved in the improper conduct, the section and department to which this person belongs, details of the improper conduct, measures implemented by the University until publication of the information, the name of the investigator and his/her section and department, and methods, procedures and other details of the investigations conducted. However, the University may refrain from disclosing the name of the person involved in the improper conduct, his/her section and department, and other personal information when there are justifiable grounds.

“Publication Standards of Disciplinary Punishments in National University Corporation Kanazawa University”

- 3) Such measures as suspension of transactions in response to improper conduct by outside vendors shall be based on the following procedures, and such measures as suspension of transactions applied by the University may be applied likewise by the Ministry of Education, Culture, Sports and Technology and related Incorporated Administrative Agencies, including all national university corporations:

“Handling Procedures of Suspension of Transactions, etc. for Purchasing of Goods, etc. at National University Corporation Kanazawa University”

- 4) Notwithstanding any of the preceding provisions, if the investigations discover any facts suggesting a high possibility that the suspected improper misconduct was actually committed, the President may, in the capacity of the Chief Administrative Officer, issue an order to temporarily suspend disbursements of the Research Funds, etc. or other related



## 10. Three Rules You Need to Know

### ( II. Basic Guidelines for Proper Control of Research Funds, etc. )

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operations under investigation where necessary.

#### 6. Improvement of monitoring system

##### (1) Duties of Corporate Audit Office

The Corporate Audit Office shall oversee the organization, monitoring proper operation and administration of the Research Funds, etc. and shall carry out such services as per the “Procedures for Establishment of Corporate Audit Office of National University Corporation Kanazawa University.” In addition, pertaining to the execution of transactions involving outside funds, auditing shall be performed with an emphasis on the following points:

- 1) Firsthand verification of goods, firsthand verification of services subject to remuneration, etc. and verification of business trips, etc.
- 2) Verification of use of purchased goods and relevance matching of research agenda and expenditures.

##### (2) Regulation of Promotion Committee

The Corporate Audit Office functions as a regulatory organization over the Promotion Committee.

Corporate Audit Office personnel must attend committee meetings and verify the Promotion Committee organization when committee meetings are held.

## 10. Three Rules You Need to Know

### (Ⅲ. Prevention Plan of Improper Use of Research Funds, etc. )

## Ⅲ. Prevention Plan of Improper Use of Research Funds, etc. at National University Corporation Kanazawa University

### Prevention Plan of Improper Use of Research Funds, etc. at National University Corporation Kanazawa University

Determined on September 30, 2014

By a promotion committee for a prevention plan for illegal conduct pertaining to Research Funds

#### 1. Purpose

In order to fully ensure the proper use of research funds in the National University Corporation Kanazawa University (hereinafter referred to as the “University”), “Prevention Plan of Improper Use of Research Funds, etc. at National University Corporation Kanazawa University” (hereinafter referred to as “Prevention Plan of Improper Use” has been prepared, as mentioned below, based on “Basic Guidelines for Proper Control of Research Funds, etc. at National University Corporation Kanazawa University” (hereinafter referred to as “Basic Guidelines”), and shall be implemented accordingly. Incidentally, the definition of terms in this Prevention Plan of Improper Use” shall be the same as the one in the Basic Guidelines.

#### 2. Measures for prevention of improper use

Causes	Objectives	Actions	Responsible Parties
(1) Lack of understanding of applied rules for research costs, etc. and the University's regulations, etc. as well as decline of awareness for compliance with laws and ordinances	① Thorough dissemination of applied rules, regulations, etc.,	①-1 Disseminating applied rules, regulations, etc. systematized for better understanding	*Finance Dept. *Research Promotion Dept.
		①-2 Periodically holding an explanatory meeting concerning applied rules, etc. commencing with the Basic Guidelines and the Prevention Plan of Improper Use.	*Finance Dept. *Research Promotion Dept.
		①-3 Dissemination of applied rules, etc. in each section, commencing with the Basic Guidelines and the Prevention Plan of Improper Use, shall be performed by each Departmental Administrator, coordinating with each Department Communication Coordinator.	*Departmental Administrator
	② Investigating understanding level of applied rules, etc. and taking corrective measures as needed	②-1 The investigation of understanding level shall be made periodically (every around two years). The results of the survey it will use the review of the Prevention Plan of Improper Use, and holding an explanatory meeting. And it	*Finance Dept.

## 10. Three Rules You Need to Know

### (Ⅲ. Prevention Plan of Improper Use of Research Funds, etc. )

		instructs the Departmental Administrator to the guidance for those who understand the degree is not high.	
(2) The execution of research funds, etc. is concentrated at the end of a fiscal year due to inability of planned implementation.	① The faculty members engaged in research funds, etc. shall always understand the execution status of the balance of budget, etc.	①-1 Always understanding the budget balance by effectively using the University's supporting system, etc. for budget execution and paying attention to avoiding significant delay of the original plan	*Departmental Administrator
		① -2Regarding Grants-in-Aid for Scientific Research, for problems concerning research that is deemed not to have been executed as planned such as goods requiring extended time for delivery or contract procedures and the occasion that balance remains more than 50% as of the last day of December of each fiscal year, etc., the Department Communication Coordinator shall disseminate the status, and Departmental Administrator shall concurrently confirm the reasons for the execution delays and shall provide any necessary guidance.	*Departmental Administrator
		① -3 Disseminating the system for using competitive funds, etc. from the nation, etc. prior to them being granted and providing assistance for its execution as planned	*Departmental Administrator *Finance Dept.
(3) Collusive relationship between faculty members and outside vendors	①Taking measures to prevent faculty members getting too close to outside vendors	①-1 When making a contract, the staff in charge of contractual matters shall collect as much relevant information from as many vendors as possible and publicize the procurement information.	*Departmental Administrator *Finance Dept.
		①-2 The faculty members (meaning all members not in charge of contractual matters) shall understand that they have no authority over the procurement of goods and contracts and shall act in accordance with the University's rules when using personal funds temporarily for what university should owe.	*Departmental Administrator *Finance Dept.
		①-3 Strictly ensure that the vendor enters dates in each of the documents prepared by vendors,	*Departmental Administrator



## 10. Three Rules You Need to Know

### (Ⅲ. Prevention Plan of Improper Use of Research Funds, etc. )

		such as estimates, invoices and bills, etc. and submits bills promptly	*Finance Dept.
	②Requesting vendors to assist the prevention of improper conduct	②-1 Preparing a notice concerning vendors' duties of compliance with laws and ordinances and punishments for violations such as business suspension, etc. and posting it in inspection areas, etc.	*Departmental Administrator *Finance Dept.
	③ Ensuring verification during an internal audit	③-1 Randomly sample vendors transacting with the University and carry out auditing that includes verification of existence/non-existence, etc. of deposits received	*Office for Corporate Audit
(4) Acceptance inspection of goods becoming mere office work	① Establishing and disseminating a unified internal standard for acceptance inspections.	①-1 Strict execution of acceptance inspections are carried out by peoples other than staff in charge of contractual matters. Those persons responsible for acceptance inspections and inspection areas of the University are as per Appendix 1.	*Departmental Administrator
		①-2 Staff in charge of acceptance inspections shall indicate the section in charge, inspection date (year/month/day) and staff name on invoices as an inspection stamp when performing delivery inspections, so as to have a clear history of inspections carried out.	*Departmental Administrator
		①-3 After delivery inspections have been carried out, upon the receipt of goods by each research laboratory, etc., the recipient of goods shall sign invoices with a signature or seal.	*Departmental Administrator
	② Concerning the method of acceptance inspections of non-standard goods, establishing and disseminating a unified internal	②-1 In case of goods being delivered by a delivery company directly to a laboratory, etc., after the staff of the relevant laboratory, etc., shall verify the goods and sign the invoice, they immediately notify the staff in charge of inspection administration and have the inspection performed by the inspection administrator.	*Departmental Administrator

10. Three Rules You Need to Know  
 (Ⅲ. Prevention Plan of Improper Use of Research Funds, etc. )

	standard	②-2 In case of goods being delivered to an outside institution without an acceptance inspection performed by the administrative section of the University, a request shall be sent to the staff of the organization for the inspection to be carried out and for the invoice to be signed and returned to the University.	*Departmental Administrator
		① -2	*Departmental Administrator
			*Departmental Administrator
	③ Disseminating the University's acceptance inspection system among outside vendors as well	③-1 Concerning the goods which are not being inspected through appropriate procedure, prepare a notice of rejection, etc. and post it at the inspection areas, etc.	*Departmental Administrator *Finance Dept.
	④ Carrying out strict verification during internal audits	④-1 Of the inspected goods received, those deemed to be large in volume per procurement and deemed to have limited usage, etc. shall be selected and verified by an auditor during internal audits.	*Office for Corporative Audit
(5) Insufficient factual verification regarding business trips	① Strict verification of facts regarding business trips	① -1 Make maximum use of the university-operated "Business Trip Navigator" ticket-issuing system (train tickets, airplane tickets, lodging, etc.) when claiming travel expenses	*Departmental Administrator *Finance Dept.
		①-2 Strict submission of receipts, vouchers, etc. is necessary for the issuance of travel expenses. Furthermore, the documents that must be submitted are as per Appendix 2.	*Departmental Administrator *Finance Dept. *General Affairs Dept.
	② Strict verification during internal audits	②-1 Auditors shall randomly sample and carry out direct factual verification of business trip destinations, etc.	*Office for Corporative Audit

## 10. Three Rules You Need to Know

### (Ⅲ. Prevention Plan of Improper Use of Research Funds, etc. )

(6) Insufficient factual verification of rewards	① Strict verification of facts concerning reward payments	①-1 Staff in charge of reward administration shall ensure prior submission of the “Reward Payment Plan” to the administrator.	*Departmental Administrator
		①-2 The administrator (for remote locations, faculty members other than a verifier of attendance records) shall verify the detail with the execution manager and the administrative manager according to the “Attendance Record” and “Reward-payment Execution Report”.	*Departmental Administrator
		①-3 In case of reward payments for lectures, etc., a pamphlet, etc. indicating the content (date, time, place, name of lecturer, etc.) shall be attached to the report.	*Departmental Administrator *General Affairs Dept.
	② Strict verification during internal audits	② -1 Concerning rewards for experimental assistance, arrangement of materials, etc., an auditor shall randomly sample and carry out direct factual verification of work details, hours, etc. with the execution manager and the staff operating the job.	*Office for Corporative Audit

#### 4. Important measure subject

Important Measure Subject	Actions	Responsible Parties
Full administrative management of subsidies etc. <Purpose>Based upon remarks by the Board of Audit in 2011, subsidies, etc. awarded to faculty members of the University are fully managed by university.	-Concerning subsidies requiring administrative management, fully ensure proper actions and procedures determined by the University	*Departmental Administrator

# 10. Three Rules You Need to Know

## (Ⅲ. Prevention Plan of Improper Use of Research Funds, etc. )

<1>Vouchers related to settlement of travel expenses

			Arrangements using business trip navigator	Arrangements not using business trip navigator
Domestic travel	Transportation expenses	By air	Not required	*Verifiable boarding evidence such as boarding passes, etc. *Receipts
		Other than by air	Not required	Not required
	Package tours		Not required	*Receipts *Documents verifying expense report breakdown (package tour pamphlets, etc. are acceptable)
Overseas travel	Transportation expenses	By air	Not required	*Verifiable boarding evidence such as boarding passes, etc. *Receipts *Documents verifying expense report breakdown (airfare and miscellaneous travel expenses)
		Other than by air	Not required	*Receipts *Documents verifying expense report breakdown
	Package tour		Not required	*Receipt *Documents verifying expense report breakdown (package tour pamphlets, etc., are acceptable)
	Other		*Copy of passport (pages verifying person's full name and dates of embarkation/disembarkation)	*Copy of passport (pages verifying person's full name and dates of embarkation/disembarkation)
Notes	*For cases in which an external person has been invited to the University and the roundtrip air fare receipt and inbound boarding pass are available and the inbound boarding pass can be verified to belong to the roundtrip airfare receipt, etc., the outbound trip boarding pass is deemed unnecessary and the inbound flight can be verified in the passport, roundtrip verification is deemed unnecessary. *The submission of an overseas travel diary is not required.			

## 10. Three Rules You Need to Know

### (Ⅲ. Prevention Plan of Improper Use of Research Funds, etc. )

<2>Details to be included in the documents to be submitted concerning work details and business trip reports.

	Evidential documents, etc.	Details to be included in business trip reports
1. Attendance at academic conferences or research meetings	Mandatory: Documents (programs, etc.) verifying schedules of academic conferences, venues, etc.	*Name of an academic conference attended and work details (either presentation or data collection) shall be included.
2. Discussion of research, etc.		*Place, date, details of discussion and organization/position/full name of persons participating in discussions shall be included.
3. Surveys conducted at museums, galleries, libraries, etc.	Mandatory: Copies of verifiable entry, such as admission tickets, etc. (*1)	*Details of tasks, contents of collected data, etc. shall be included. *For cases in which discussion are conducted on location, details shall be included based on 2.
4. Fieldwork surveys		*Specific names of locations and details of survey, etc., shall be included. *For cases in which discussions are conducted on location, details shall be included based on 2.

(\*1) For cases in which admission tickets, etc. are unavailable, such circumstances shall be included in the business trip report.

\*For business trips in which the work falls outside of 1 through 4, documents (these which enable to verify that the personnel conducts research activity etc. at the business destination on the business trip dates) shall be attached, and when documents etc. are unavailable, a detailed report of the business trip shall be included in business trip reports.

\*Responsible administrative staff shall verify that the above-mentioned documents are in proper order and request further business trip documentation when necessary. Further, those persons engaging in business trips shall endeavor to provide objective evidential documents substantiating business trips, shall cooperate with the responsible administrative staff and shall submit proper business trip reports.

**【Contact】**

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