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
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
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
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
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

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
(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
  Tetsuya Matsumoto, Attorney at Law
  Yamazaki Law Office, 1-7-1 Owari-cho, Kanazawa, 920-0902

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
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
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
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.
<table>
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<tr>
<th>Budget Allocation Units</th>
<th>Management System of Department, etc.</th>
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<tbody>
<tr>
<td></td>
<td>Departmental Administrator</td>
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<tr>
<td>Institute and College of Human and Social Sciences (incl. Graduate School of Human and Socio-Environmental Studies, Education, Professional Development in Teacher Education, Law School, Affiliated Schools)</td>
<td>Dean, Institute of Human and Social Sciences</td>
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<tr>
<td>Institute and College of Science and Engineering (incl. Graduate School of Natural Science and Technology)</td>
<td>Dean, Institute of Science and Engineering</td>
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<td><strong>Budget Allocation Units</strong></td>
<td><strong>Departmental Administrator</strong></td>
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<tr>
<td>Institute and College of Medical, Pharmaceutical and Health Sciences (incl. Graduate School of Medical Sciences, Advanced Preventive Medical Sciences, United Graduate School of Child Development)</td>
<td>Dean, Institute of Medical, Pharmaceutical and Health Sciences</td>
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<tr>
<td>Graduate School of Frontier Science Initiative</td>
<td>Dean, Graduate School of Frontier Science Initiative</td>
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<tr>
<td>Institute of Liberal Arts and Science</td>
<td>Dean, Institute of Liberal Arts and Science</td>
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| University Hospital                                         | Departmental Administrator: Director General, University Hospital  
|                                                             | Vice Departmental Administrator: The person Named by the Departmental Administrator  
|                                                             | Department Communication Coordinator: Director, Hospital Management Division of Hospital Department |
| Cancer Research Institute                                   | Departmental Administrator: Director General, Cancer Research Institute  
|                                                             | Vice Departmental Administrator: The person Named by the Departmental Administrator  
|                                                             | Department Communication Coordinator: Director, Faculty of Pharmacy and Cancer Research Institute Support Division of Medical, Pharmaceutical and Health Administration Department |
| Nanomaterials Research Institute                            | Departmental Administrator: Director General, Nanomaterials Research Institute  
|                                                             | Vice Departmental Administrator: The person Named by the Departmental Administrator  
|                                                             | Department Communication Coordinator: Director, Accounting Division of Science and Engineering Administration Department |
| University Library                                          | Departmental Administrator: Director General, University Library  
|                                                             | Vice Departmental Administrator: The person Named by the Departmental Administrator  
|                                                             | Department Communication Coordinator: Director, Information Planning Division of Information Department |
| Information Media Center                                    | Departmental Administrator: Director, Information Media Center  
|                                                             | Vice Departmental Administrator: The person Named by the Departmental Administrator  
|                                                             | Department Communication Coordinator: Director, Information Technology Promotion Division |
| Institute of Nature and Environmental Technology            | Departmental Administrator: Director, Institute of Nature and Environmental Technology  
|                                                             | Vice Departmental Administrator: The person Named by the Departmental Administrator  
|                                                             | Department Communication Coordinator: Director, Accounting Division of Science and Engineering Administration Department |
| Advanced Science Research Center                            | Departmental Administrator: Director, Advanced Science Research Center  
|                                                             | Vice Departmental Administrator: The person Named by the Departmental Administrator  
|                                                             | Department Communication Coordinator: Director, Accounting Division of Medical, Pharmaceutical and Health Administration Department |
| Research Center for Child Mental Development                | Departmental Administrator: Director, Research Center for Child Mental Development  
|                                                             | Vice Departmental Administrator: The person Named by the Departmental Administrator  
|                                                             | Department Communication Coordinator: Director, Accounting Division of Medical, Pharmaceutical and Health Administration Department |
| Advanced Preventive Medical Sciences Research Center         | Departmental Administrator: Director, Advanced Preventive Medical Sciences Research Center  
|                                                             | Vice Departmental Administrator: The person Named by the Departmental Administrator  
<p>|                                                             | Department Communication Coordinator: Director, Accounting Division of Medical, Pharmaceutical and Health Administration Department |</p>
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<td>Center for Regional Collaboration</td>
<td>Director, Center for Regional Collaboration</td>
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<td>Environment Preservation Center</td>
<td>Director, Environment Preservation Center</td>
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<td>Health Service Center</td>
<td>Director, Health Service Center</td>
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<tr>
<td>Organization of Global Human Resource Development</td>
<td>Director General, Organization of Global Human Resource Development</td>
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<tr>
<td>Institute for Frontier Science Initiative</td>
<td>Director General, Institute for Frontier Science Initiative</td>
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<td>Nano Life Science Institute</td>
<td>Director General, Nano Life Science Institute</td>
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<tr>
<td>Organization of Frontier Science and Innovation</td>
<td>Director General, Organization of Frontier Science and Innovation</td>
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<td>Organization of Global Affairs</td>
<td>Director General, Organization of Global Affairs</td>
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<td>Low Temperature Laboratory</td>
<td>Director, Low Temperature Laboratory</td>
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<td>Departmental Administrator</td>
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<tr>
<td>University Museum</td>
<td>Director, University Museum</td>
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<td>Center for Archaeological Research</td>
<td>Director, Center for Archaeological Research</td>
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<td>Technical Support Center</td>
<td>Director, Technical Support Center</td>
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<tr>
<td>Tatsunokuchi Seminar House</td>
<td>Director, Tatsunokuchi Seminar House</td>
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<tr>
<td>General Affairs Department (incl. Secretarial Office, Corporative Audit Office, Planning and Evaluation Office, General Consultation Office, Foundation Office, Alumni Office)</td>
<td>Executive Director, General Affairs Department</td>
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<td>Finance Department</td>
<td>Executive Director, Finance Department</td>
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<td>Facilities Department</td>
<td>Executive Director, Facilities Department</td>
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<td>Research Promotion Department</td>
<td>Executive Director, Research Promotion Department</td>
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<td>Student Affairs Department</td>
<td>Executive Director, Student Affairs Department</td>
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<td>Departmental Administrator</td>
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<td>International Relations Department</td>
<td>Executive Director, International Relations Department</td>
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<td>Information Department</td>
<td>Executive Director, Information Department</td>
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<td>Top Global University Project Planning and Promotion Headquarters (incl. Top Global University Project Planning and Promotion Office)</td>
<td>Head, Top Global University Project Planning and Promotion Headquarters</td>
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