

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

Determined on September 14, 2012

By the Board of Executives

Latest amended on June 10, 2024

By the 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	①Thorough 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 In coordination with each Department Communication Coordinator, each Departmental Administrator shall implement dissemination of applied rules, etc. in each section, commencing with the Basic Guidelines and the Prevention Plan of Improper Use, and enlightenment activities aimed at raising awareness of all faculty members to prevent illegal conduct.	*Departmental Administrator

	②Checking understanding level of applied rules, etc. and taking corrective measures as needed	②-1 The investigation of understanding level shall be made. The results of the survey it will use the review of the Prevention Plan of Improper Use, and holding an explanatory meeting.	*Finance Dept.
(2) The execution of research funds, etc. is concentrated at the end of a fiscal year due to inability of planned implementation.	①The 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
		①-2 Regarding 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, such as estimates, invoices and bills, etc. and submits bills promptly	*Departmental Administrator *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.
	③Ensuring 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 Corporative Audit
	(4) Acceptance inspection of goods becoming mere office work	①Establishing and disseminating a unified internal standard for acceptance inspections.	①-1 Strict execution of acceptance inspections are carried out by staff in charge of acceptance inspections. Those persons responsible for acceptance inspections and inspection areas of the University are as per Appendix 1

		<p>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</p>	<p>*Departmental Administrator</p>
		<p>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</p>	<p>*Departmental Administrator</p>
	<p>②Concerning the method of acceptance inspections of non-standard goods, establishing and disseminating a unified internal standard</p>	<p>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 receive 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</p>	<p>*Departmental Administrator</p>
		<p>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</p>	<p>*Departmental Administrator</p>
		<p>②-3 Concerning the special service (Developing or creating of databases, programs and digital contents, maintenance and inspection of machine), staff in charge of acceptance inspection accept by deliverables, the documents which can confirm observance of a contract</p>	<p>*Departmental Administrator</p>

		or on-site confirmation by observing, etc.	
	③Disseminating 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.
	④Carrying 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	①Strict verification of facts regarding business trips	①-1 Make 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.
	②Strict 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
(6) Insufficient factual verification of rewards	①Strict 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 Time Sheet) shall verify the detail with the execution manager and the administrative manager according to the "Time Sheet" and "Reward-payment Execution Report"	*Departmental Administrator
		①-3 In case of reward payments for	*Departmental

		lectures, etc., a pamphlet, etc. indicating the content (date, time, place, name of lecturer, etc.) shall be attached to the report	Administrator
	②Strict 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
(7) Lack of awareness of administrative management such as subsidies etc. awarded to faculty members of the University	①Subsidies, etc. are fully managed by university	①-1 Concerning subsidies requiring administrative management, fully ensure proper actions and procedures determined by the University	*Departmental Administrator