

# Plan for the Prevention of Improper Use of Education and Research Funds

March 2015  
(Revised January 2018)  
National University Corporation  
Tokyo Institute of Technology

## **Plan for the Prevention of Improper Use of Education and Research Funds**

### Introduction

With the goal of becoming one of the world's top 10 research universities, developing high-level research is of critical importance. At the same time, in carrying out research activities, each of us, as members of Tokyo Institute of Technology (the "Institute"), must be aware of our responsibilities to society and in complying with Institute rules and regulations.

To prevent recurrence of misuse of education and research funds, the Institute established the Plan for the Prevention of Improper Use of Education and Research Funds in March 2015 and implemented various measures specific to the Institute (so-called local rules), aiming to create a "climate that prevents misuse." However, it is also true that the local rules have imposed an excessive burden on researchers and interfered with administrative efficiency.

As such, and as the majority of our researchers observed high ethical standards while local rules were established to prevent misuse by a limited number of people, based on the administrative notice issued by the Ministry of Education, Culture, Sports, Science and Technology (MEXT) on March 24, 2017, we made the decision to abolish the local rules in principle in FY2017.

Most research funds, including management expense grants and competitive research funds, are sourced from taxpayers' money. These research funds are granted to the Institute by society based on trust. More than ever, members of the Institute are required to fully understand and comply with relevant rules and regulations when they engage in education and research activities and use education and research funds. Carrying out education and research as united members of the Institute and using the funds granted to us by society to produce results is how we can meet society's expectations.

## Basic Policy for the Prevention of Impropriety at Tokyo Institute of Technology

In order to promote scholarly activities in science and technology, giving research results back to society is vital, and the effective use and appropriate management of research funds is important. The misuse of research funds is not only a problem for the university as well as the employee responsible, but also a serious betrayal of the taxpayers who bear the cost of research funds. It is a dire problem that undermines citizens' trust and cannot be tolerated.

Therefore, in addition to the three pillars of university reform the Institute is already pursuing — education reform, research reform, and governance reform — we will position as a fourth pillar compliance reform that is aimed at creating an institutional culture of “realizing a climate that does not allow impropriety to occur and that is committed to education and research with a high moral standard.” Further, we will take measures to prevent collusion between researchers (laboratories) and vendors while also assuring that there are mutual checks in place between faculty members and administration divisions. At the same time, we will conduct follow-up to continue viable initiatives. Even in the unlikely event that misuse occurs, the Institute will respond vigorously with not only disciplinary measures, but also with criminal charges and damage claims for all individuals involved.

### Chapter 1 Objectives and Action Policy for the Creation of a System for the Appropriate Management and Audit of Education and Research Funds

#### #1 Strengthening of the Organizational Framework: Clarification of Internal Responsibilities (Governance)

Objective: We will aim to realize an organization that advances sound management of education and research funds by clarifying divisions of roles, responsibilities and authority, by assigning personnel in an appropriate manner, and by realizing cooperation between faculty and staff members and within the administration departments.

#### Action Policy:

- We will clarify the framework of responsibilities and authority of individuals involved in operation and management of funds, strive to disseminate this information for faculty members' understanding and mastery, and publish it internally and externally.
- We will construct an institute-wide system for cooperation based on the clear leadership of administrators, namely the executives, deans or directors of the Institute.
- We will strive to improve awareness among the administrators of education and research funds.

#### #2 Creation of an Operation and Management Platform: Creation of an Environment that Serves as the Platform for Appropriate Operation and Management (Control Environment)

Objective: We will create viable rules to advance appropriate implementation and maintenance of education and research funds. At the same time, we will display these rules and thoroughly disseminate them so that all faculty and staff members can easily understand and follow them. In addition, in order to realize a climate that does not allow impropriety to occur, we will make it clear that the Institute will take a strong stance on impropriety, including taking disciplinary measures against the individuals involved. Further, we will strive to improve awareness among faculty and staff members through various measures, including those to encourage the permeation of the Code of Conduct for Researchers at the Tokyo Institute of Technology.

Action Policy:

- We will realize a climate that does not allow impropriety to occur by eliminating factors that lead to impropriety, while recognizing the possibility that there is always a possibility that misuse of educational research funds will be carried out.
- We will train faculty and staff members on the rules regarding the management and operation of education and research funds, including the fundamentals, and thoroughly disseminate information on them.
- We will clearly establish rules, including standards for disciplinary measures, regarding the Institute's response to cases of wrongdoing, and we will make it clear that the Institute will vigorously respond to impropriety.
- We will ensure that all faculty and staff members have the awareness required of individuals who implement and manage education and research funds that are public funds.
- We will publish information on improper accounting, investigate countermeasures to prevent similar situations from occurring, disseminate information, and ensure that all faculty and staff members are in compliance.

#3 Ascertainment and Analysis of Contributing Factors to Impropriety Followed by Countermeasure Planning and Management: Evaluating and Responding to Risks

Objective: We will ascertain problems that can lead to the occurrence of impropriety while also identifying contributing factors. At the same time, we will strengthen the system for establishing, promoting, and managing plans with the objective of implementing countermeasures, and we will implement said countermeasures.

Action Policy:

- We will comprehensively ascertain and analyze risks related to impropriety as well as contributing factors, implementing and revising the relevant regulations, etc. as needed in order to prevent impropriety.
- The ascertainment and analysis of factors contributing to impropriety will be conducted from an Institute-wide perspective, with the Office for the Appropriate Management of Education and Research Funds playing a central role in advancing the revision of relevant regulations, etc.

#4 Activities for the Appropriate Operation and Management of Education and Research Funds: Supervisory Activities

Objective: We will ensure the appropriate implementation of education and research funds and, aiming to achieve an organization that does not allow impropriety, and to construct an operation and management system that reduces the risk of impropriety to the extent possible and detects from an early juncture the risks that could lead to misuse. We will create an environment where faculty members can engage in education and research activities with peace of mind.

Action Policy:

- We will protect researchers from unintended impropriety and rule violations while also striving to create a system for realizing the effective implementation of education and research funds.
- In order to prevent collusion between faculty members and vendors and to ascertain from an early juncture the risks that could lead to impropriety, we will construct an environment that allows for effective supervision of purchases by individuals who are not party to the transactions. This will include using computer systems, etc. to appropriately manage both information related to orders placed by faculty members and the status of budget implementation. To that end, we will also strictly require vendors to comply with our measures against impropriety.
- We will ensure that the designated administration divisions verify all business travel, work, etc. when paying travel expenses, compensation, or honorariums.
- We will disseminate information on examples of misuse and inform employees, such as student assistants, etc., of the existence of the reporting and consultation service desk, as we strive to encourage permeation of awareness for the prevention of impropriety.

#5 Conveyance of Information: Establishment of a System for Ensuring the Conveyance of Information

Objective: In order to effectively support the education and research activities of faculty members, as well as the education and research support activities of staff members, we will increase awareness of the reporting and consultation service desk and establish a whistleblower protection system. At the same time, we will create an environment that fosters the sharing of information on an Institute-wide basis.

Action Policy:

- In order to ensure that the reporting and consultation service desk functions effectively, we will thoroughly disseminate information on the methods and procedures for its use while also protecting whistleblowers and individuals who seek consultation.
- In order to efficiently operate education and research funds, we will create an environment that allows budget managers and designated administration divisions to share information on subjects such as the status of budgets implemented by faculty and staff members.

#6 Strengthening of the Monitoring System: Creating a Monitoring System that is Viable from an Institute-wide Perspective

Objective: In order to strengthen the management of education and research funds, as well as to effect Institute-wide self-purification, we will strive to strengthen the monitoring function and compliance system while also promoting the continuous improvement of management policies.

Action Policy:

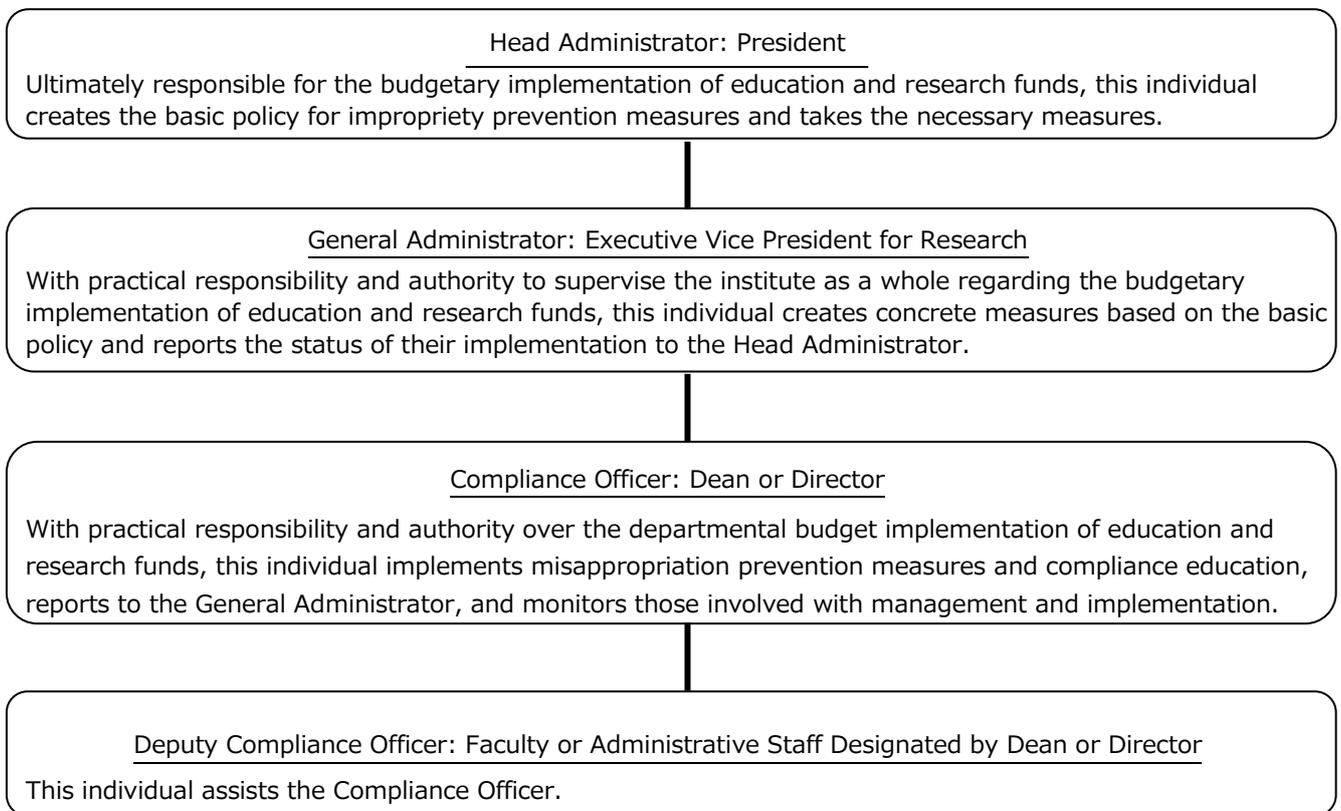
- Aiming to minimize the possibility of impropriety, we will create a monitoring system that is viable from an institute-wide perspective and capable of detecting from an early juncture any risk of impropriety.
- We will construct systems and frameworks for ascertaining the level of permeation of the rules among faculty and staff members and for detecting, ascertaining and responding to risks of impropriety at an early juncture.

## Chapter 2 Systems and Frameworks for the Achievement of Objectives

### 1. State of the Management System and Responsibilities for Education and Research Funds

Educational and research funds will be managed by the Institute. The responsibilities related to their management and operation are as follows. Further, when implementing education and research funds, operation and management fall under the responsibility of different individuals. Therefore, there is a need for these individuals to understand their roles and responsibilities in order to fulfill their duties. In the event that their failure to fulfill their supervisory responsibility results in the occurrence of impropriety, these individuals may be subject to disciplinary measures.

#### (1) Responsibilities Related to Operation and Management



## (2) Responsibilities concerning Budget Implementation

### Budget Manager: Dean or Director

With practical responsibility and authority over the departmental budget implementation of education and research funds, this individual monitors the implementation, etc. of the education and research funds and orders improvements as necessary.

### Administrative Budget Manager: Faculty (Principal Investigator, etc.) Designated by the Budget Manager

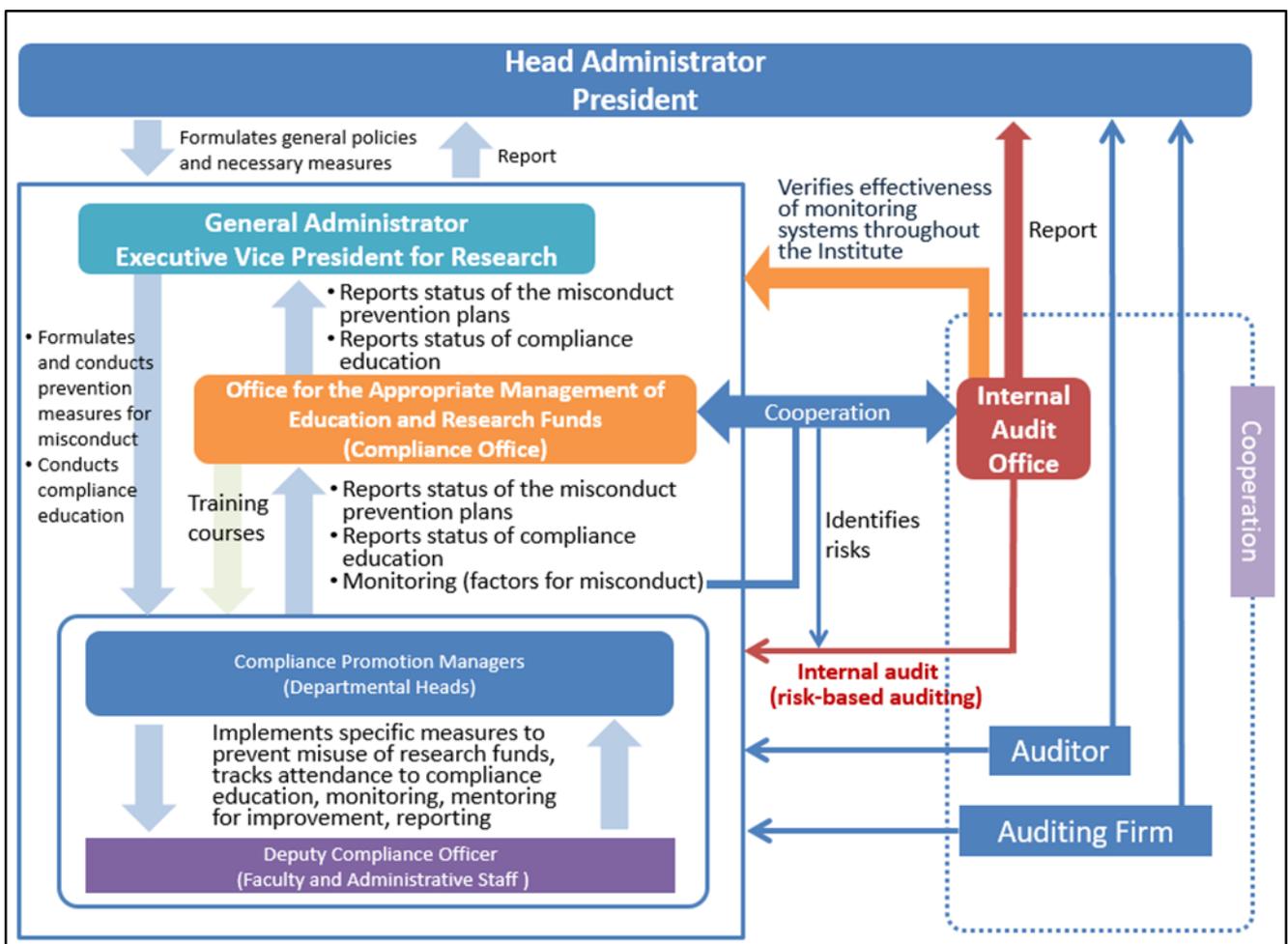
With practical responsibility for the implementation of individual budget items allocated from education and research funds in accordance with laws and regulations, this individual strictly manages the progress of education and research operations and the status of budget implementation.

### Administrative Budget Executive Assistant: Faculty or Administrative Staff, Administrative Support Staff, etc.

Under the supervision of Administrative Budget Manager, this individual assists with budget implementation.

### Budget Unit

In the event that multiple departments conduct education and research using grants, etc. awarded to the Institute, the Budget Manager of the department to which the principal investigator of the subsidized project in question belongs is responsible for the overall management and implementation of the grant in question. Further, budget items will be created for each department involved, and Administrative Budget Managers will be designated.



## 2. Overview of the Rules for Implementation of Education and Research Funds

Faculty and staff members must be sufficiently aware of the fact that education and research funds are derived from taxpayer money, payments made by students, and other valuable financial resources, and furthermore that they must ensure their fair and effective implementation through proper management by the Institute. Those who request vendors, employees, etc. to falsify or fabricate documentation will be subject to disciplinary measures.

### (1) Basic Flow for Purchases

① In the case of contracts worth 1 million yen or more, the designated contract administration division that receives the contract requests from the Administrative Budget Manager will select the vendor and place the order. When the vendor in question delivers the item to the laboratory, designated administrative staff members will inspect it. After collecting the documentation from the vendor and receiving approval, payment will be made.

② In the case of contracts worth less than 1 million yen, the faculty member acting as Administrative Budget Manager will select the vendor, create a Purchase Order Form\* (or direct an Administrative Budget Executive Assistant to do so) and, after confirming its content, contact the vendor in question to place the order. The vendor will deliver the item to the laboratory following an inspection by the Inspection Center. After receiving an invoice, etc., the Administrative Budget Manager (or Administrative Budget Executive Assistant) will use the Purchase Request System to create a Purchase Request Form and will submit it to the designated contract administration division along with the supporting documents created by the vendor. Payment will be made by the designated administration division following approval.

The creation of a Purchase Order Form is not necessary in the following cases :

- When placing orders with a University COOP store using a COOP card
- When placing orders via the Internet or by faxing the designated form
- When using reimbursement when creation of a purchase order is difficult, such as when making urgent purchases while off campus

### 【Basic Flow for Contracts under 1 million yen】

(1) Discussion of purchase (Administrative Budget Manager)



(2) Collection of estimates from vendors (Administrative Budget Manager or Administrative Budget Executive Assistant)



(3) Selection of vendor from among vendors that have submitted pledges to the Institute (Administrative Budget Manager)

★As a rule, transactions with vendors that have not submitted pledges is prohibited.



(4) Creation of a Purchase Order Form based on estimate (Administrative Budget Manager or Administrative Budget Executive Assistant)



(5) Confirmation of the details of the purchase order and placement of seal (Administrative Budget Manager)



(6) Order placement (contacting vendor by sending or transmitting the Purchase Order Form) (Administrative Budget Manager or Administrative Budget Executive Assistant)



(7) Delivery confirmation by Inspection Center (Placement of inspection seals onto the delivery note, marking of the item with inspection labels [excluding items less than 30,000 yen and chemicals])



(8) Receipt of delivered items and documentation from the vendor (Administrative Budget Manager or Administrative Budget Executive Assistant)

Note: Inspections will be made of outgoing vehicles to ensure that vendors have completed the deliveries.



(9) Input into Purchase Request System (Administrative Budget Manager or Administrative Budget Executive Assistant)



(10) Submission of documents required for payment to designated contract administration division (Administrative Budget Manager or Administrative Budget Executive Assistant)



(11) Verification and approval of the transaction by the designated contract administration division for payment to the vendors.

## Requests for Vendor's Cooperation

The Institute requests that each vendor submits a pledge containing the following statements and does not do business with vendors that do not submit pledges. Periodically, we require the submission of pledges from vendors for the purpose of confirming that they are not being complicit with fictitious orders and "deposits." In the unlikely event that a vendor has been complicit, the Institute will take steps that may include suspending business transactions with the vendor for up to 24 months, publishing the name of the vendor, and seeking compensation for damages.

### Content of the Pledge

- We will observe all regulations, etc. of the Institute and will not become involved with impropriety.
- We will cooperate with requests such as for access to and/or submission of business ledgers during internal audits and other investigations, etc.
- In the event that impropriety is recognized, we will not raise objections, even if measures are taken which include the suspension of business transactions.
- In the event that Institute faculty and staff members request improper conduct, etc., we will report those individuals to the Institute.

## (2) Basic Flow for the Payment of Travel Expenses

Business trips are conducted in accordance with the business and itinerary indicated by the travel assignment. After each trip, a Business Travel Report will be created, and documentation verifying business activities will be attached. The administrator with the authority to issue travel assignments will be asked to confirm that the applicant for payment of travel expenses achieved the business that was his/her initial objective. The procedures for the payment of travel expenses to the applicant will be followed.

### 【Basic Flow for Administrative Procedures, Etc.】

#### For Business Travel (1)-(7)

(1) Planning of business trip (Administrative Budget Manager)



(2) Submission of business trip request to the departmental administration division (Business Traveler, etc.)

Note: Attach Application for Business Travel and supporting documents for confirming the content of business travel. Required documents: Refer to Table 1 below

Example of the Required Documents :

Travel agency estimates, screenshot of online application page, travel package application or estimate, etc.



(3) Approval of administrator with authority to issue travel assignments

↓ (Business Trip)

(4) Creation and collection of documentation (Business Traveler) Required documents: Refer to Table 2 and 3 below



(5) Submission of Business Travel Reports, etc. to the departmental administration division  
(Administrative Budget Manager or Administrative Budget Executive Assistant)



(6) Verification of the business trip and the validity of the travel expenses by the departmental administration division



(7) Approval of administrator with authority to issue travel assignments



For Payment of Travel Expenses (8)

(8) Procedure for payment of travel expenses to the business traveler

**【Verification of the Business Travel】**

Verification of the Business Trip and the Validity of the Travel Expenses by the Departmental Administrative Division (step (6) in the above flow)

**Use of Business Travel Reports to Verify Travel (Work)**

Business Travel Reports are used to confirm the details and results of the business. Documents verifying travel period, organization/event to visit (such as a brochure of academic conference), and business activities must be submitted. In the event that travel expenses are defrayed by the destination institution, only a Business Travel Report needs to be submitted.

Table 1: Required documents when submitting a business trip request  
For confirming the content of the business travel

Documentation	Document verifying travel period, organization/event to visit, and business activities Examples (one of the following): event notice, conference program, email or other correspondence confirming the appointment with the other party at the destination, etc.
	Document verifying airfare and itinerary Examples: Quotation, invoice, flight schedule, etc.

Table 2: Required documents when submitting a Business Travel Report  
Documents confirming the trip

Documentation	Business Travel Report
	Document verifying business activities Examples (one of the following): conference attendance certificate, photograph showing the traveler and conference banner, email between the traveler and the organizer sent after the event, etc.

**【Confirmation of the Validity of Travel Expenses Paid】**

Procedures for Payments of Travel Expenses to Business Travelers (step (8) in the above flow)

In addition to verification of travel using Business Travel Reports, the validity of the amount paid will be verified based on submission of documentation appropriate for the type of travel as shown below.

Table 3: Required Documentation

Type of	Method	Documentation
Domestic Business Travel	Air	Boarding pass stubs (or boarding certificate) and receipt (proof of purchase of airline ticket)
	Ship	Receipts (excluding cases claiming the lowest class fare of the boat in which fares are categorized into classes or fares are not categorized)
	Rail	Not required
	Bus	Not required for local buses. Receipts required for non-local highway buses.
	Travel Package	Receipts and documentation showing a breakdown of expenses
Overseas Business Travel	Air	Boarding pass stub (or boarding certificate), quotation (or invoice), and receipt (proof of purchase price)
	Ship	Receipts
	Rail	Receipts
	Bus	Receipts
	Travel Package	Receipts and documentation showing a breakdown of expenses

### (3) Basic Flow for the Hiring of Student Assistants, Payment of Salary, Etc.

The required processes and payment procedures for hiring students as research assistants (RA) or teaching assistants (TA) or employing students in the tasks to support education, research, etc. necessary to perform the work of the Institute are as follows.

In either case, faculty members who wish to hire student assistants, etc., must explain to the student employee the details of the work and the procedures and confirm their understanding, and verify the work after its completion. After completion of the work, the student employee must individually submit his/her attendance records, etc. to the administration division. Following confirmation and approval by the administration division, salary, etc. will be paid based on a bank transfer request form submitted from the student employee.

#### 【Basic Flow for Administrative Procedures, Etc.】

##### ◎ Method for Requesting Student Assistants

(1) The faculty member decides on the work to be performed, total working hours, the periods over which the work will be performed, and the person (student) to whom the work will be assigned.



(2) The laboratory creates a Student Assistant Payment Request. Further, the laboratory inputs the data for the Student Assistant Payment Request and sends it to the designated department administration division.



(3) The faculty member instructs the newly employed student assistant to submit a Bank Transfer Request for Compensation form (New or Updated) and Application for (Change in) Exemption for Dependents, etc. to the administration division.



(4) The administration division deliver a Notification of Employment and other documents to the student assistant in person.

##### ◎ Monthly Student Assistant Work Reports and Payment of Salary

(1) The student assistant downloads the forms and inputs the period he/she will be working, his/her affiliation and student ID number, etc. onto the official work report and time sheet.



(2) After the completion of work each day, the student assistant receives confirmation from his/her supervisor and inputs the start and end time of the work.



(3) After completing his/her work for the month, the student assistant prints out the work report and time sheet forms.



(4) The student assistant obtains the signature of the faculty member bearing the respective cost in the Supervisor field of the work report.



(5) The student assistant submits the work report and time sheet in person to the administration division of the department with which the faculty member bearing the costs is affiliated.



(6) The administration division creates a working hours management report based on the work report and time sheet submitted from the student.



(7) The administration division will submit the working hours management report they have created to the Payroll Services Group, Human Resources Division.



(8) Following confirmation by the Payroll Services Group, Human Resources Division, salary will be paid to the student employee by bank transfer.

#### (4) Basic Flow for the Hiring of Support Staff, Payment of Salary, Etc.

The procedures for hiring support staff and flow from the submission of monthly work reports to payment of salary are as follows :

Hiring is conducted via public advertisement of the post with selection conducted by at least two persons (the hiring faculty member and administrative staff members). In addition, candidates who have worked at the Institute in the past are required to list on their resume the name of the department with which they were previously affiliated or indicate the name of the laboratory where they were previously employed. Before finalizing the hire, the work history of the candidate will be confirmed by the Human Resources Division and relevant department administration division.

Upon hiring, the newly employed support staff will submit the same pledge required of regular staff members. In addition, staff IDs must be collected and signed for in person.

Each administration office, etc. will periodically hold meetings to facilitate information exchange and communication between administrators and support staff.

#### 【Basic Flow for Administrative Procedures, Etc.】

##### ◎Method for Hiring Support Staff

(1) The faculty member publicly advertises the position after consultation with the administration division.



(2) Two or more persons (faculty members and/or administrative staff members) screen candidates. Note that at least one of them must be an administrative staff member. Before finalizing the hire, the work history of the candidate is confirmed.



(3) The newly employed assistant starts work. Upon hiring, he/she submits the same written oath required of regular employees.



(4) The newly employed assistant submits required documents (pledge, application for commuting allowance, etc.) directly to the administration division in charge, and that division issues the employee ID to the support staff in person.

◎ Monthly Work Reports and Payment of Salary for Support Staff

(1) The support staff downloads the forms and creates a work record.



(2) The support staff prints out their work record at the end of each monthly work period.



(3) The support staff obtains confirmation from his/her supervisor, and the supervisor affixes his/her seal in the Supervisor field of the work record. The support staff then submits it to the designated administration group at the respective administration division.



(4) The administration division creates a monthly working hours report and submits it to the Payroll Services Group, Human Resources Division



(5) Following confirmation by the Payroll Services Group, Human Resources Division and approval by the Accounting Division, salary will be paid to the support staff by bank transfer.



**【During the Employment Period】**

- The support staff is required to attend information exchange meetings (information exchange meetings periodically organized by the respective administration office, etc.)
- The support staff is required to participate in mandatory training courses, etc.

(6) (only in the case of voluntary termination) A notification of acknowledgement of resignation will be issued by the Human Resources Division and delivered to the support staff.

### 3. Consolidation of Administration of Purchases and Travel Expense Payments

During the implementation of education and research funds, we will centralize processing by consolidating the placement of the multiple staff members who conduct part of the accounting on behalf of the Administrative Budget Manager. This will allow the introduction of a system that allows supervision by multiple individuals. In addition, we will aim to lower the burden on the Administrative Budget Managers and enhance education and research activities.

#### Tasks of the Consolidated Administrative Staff Members

**【Purchasing goods】**

- As directed by the Administrative Budget Manager, create Purchase Order Forms and contact vendors for purchasing goods, services, etc. worth less than 1 million yen, and assist with entries into the Purchase Request System

**【Payment of travel expenses】**

- As directed by the Administrative Budget Manager, assist with entries into the Purchase Request System, follow travel application/report procedures, and request submission of travel documentation

#### 4. Systems for Monitoring the Use of Education and Research Funds

Monitoring of the implementation of education and research funds will be conducted through the following methods from a variety of standpoints. By mutually cooperating as needed, and by gaining the cooperation of vendors and other parties, we will strengthen the function of monitoring as a whole.

(1) Everyday Monitoring

- Everyday and periodic monitoring by the Budget Manager(risk information provided from the administrative departments)
- Verification through payment procedures

(2) Monitoring (risk-based auditing, etc.) through internal audits

(3) Monitoring (confirmation and analysis of the implementation status of the Plan for the Prevention of Improper Use of Education and Research Funds) by the Office for the Appropriate Management of Education and Research Funds and the Committee on the Promotion of Preventive Measures against Misuse

By investigating and implementing countermeasures to decrease and eliminate the risks and challenges ascertained through the above monitoring efforts, we will execute the PDCA cycle on an Institute-wide basis.

## 5. Compliance Education through Training Courses and Information Sessions

We will strive to not only explain and make known the administrative procedures for accounting and the rules for applying for public research funds but also disseminate information on examples of impropriety, etc. and on the responsibilities and roles of staff members involved with public research funds. Through these activities, we will strive to increase awareness of compliance and ensure that all activities are in compliance with the Code of Conduct for Researchers, Etc., at Tokyo Institute of Technology.

To this end, we will make the attendance of training courses and information sessions and the submission of written pledges a condition for applying for or implementing public research funds, and for performing accounting work. In order to prevent improper use of funds due to insufficient understanding of the rules, we will place a FAQ on the website and establish consultation service desks.

### ◆Holding Institute-wide Training Courses and Information Sessions

Accounting administration seminars, compliance training courses, Grants-in-Aid for Scientific Research information sessions (In addition, other various training and orientation sessions are held on an irregular basis)

### ◆Training courses and information sessions by the Compliance Promotion Officer (departmental training courses)

### ◆Provision of Information on the Website (Initiatives Aimed at Preventing Impropriety, the Plan for the Prevention of Improper Use of Education and Research Funds, etc.)

<https://www.titech.ac.jp/english/about/policies/efforts/activities/>

### ◆Consultation on rules and procedures

Research Support Service Desk (Web Version): <http://mado.rpd.titech.ac.jp/english>

Consultation Service Desk on the Proper Use of Education and Research Funds:

Research Support Service Desk Ext. 2337

Departmental consultation service desks:

<http://keiyakuw.jim.titech.ac.jp/info/manual/tel.html> (Japanese)

### ◆For comments or inquiries regarding measures related to management and use of education and research funds

Office for the Appropriate Management of Education and Research Funds

Email: [tekisei@jim.titech.ac.jp](mailto:tekisei@jim.titech.ac.jp)

◆General Reporting and Consultation Service Desk

On-campus consultations

Address: 2-12-1 Ookayama, Meguro-ku, Tokyo

Tel/Fax: 03-5734-7697

Email: [sodanmadoguchi@jim.titech.ac.jp](mailto:sodanmadoguchi@jim.titech.ac.jp)

Hours: 9:00 a.m. to 5:00 p.m. (excluding Saturday, Sunday, national holidays, and the year-end/New Year holidays)

Off-campus consultations (email consultations only)

Kasumigaseki-Sogo Law Offices

Nobuo Ishimura, Attorney at Law

Email: [gakugaimadoguchi@abox3.so-net.ne.jp](mailto:gakugaimadoguchi@abox3.so-net.ne.jp)

## Chapter 3 Implementation of the Plan

Category	Factors Leading to Impropriety	Countermeasure	Implementation Status	Comments
Strengthening of the Organizational Framework: Clarification of Internal Responsibilities (Governance)	-The responsibilities and authorities of individuals involved with operation and management are unclear.	-Clarify the responsibilities related to operation and management and the responsibilities related to budget implementation.	-Clarified the responsibilities of the Head Administrator, General Administrator, Budget Manager, Administrative Budget Manager, and Administrative Budget Executive Assistants -Clarified the duties and responsibilities of the individual with authority to give travel assignments and the departments in charge	-Stipulation in the Regulations on the Responsibilities Related to the Budget Implementation of Educational and research funds (2012) -Establishment of Regulations on the Appropriate Operation and Management of Education and Research Funds (2015.3) -Establishment of Regulations on Travel Assignments (2016.7)
	-Institute-wide collaboration based on the leadership of the executives, deans, directors, and other administrators of the Institute is insufficient.	-Create an Institute-wide system for cooperation through the establishment of a Compliance Office, etc.	-Improved a system for the Compliance Office by nominating a Vice President for Compliance	-Compliance Office was reformed into the Office for the Appropriate Management of Education and Research Funds (2015.3).
	-The awareness of individuals responsible for the management of education and research funds is low.	-Strive to increase awareness by encouraging Administrative Budget Managers to provide explanations to their Administrative Budget Executive Assistants	-Administrative Budget Managers are now providing explanations to their Administrative Budget Executive Assistants on their responsibilities and roles -Participation in training courses is now mandatory	-Starting in 2011, information on responsibilities is being disseminated at opportunities such as training courses and information sessions.
Creation of an Operation and Management Platform: Creation of an Environment that Serves as the Platform for Appropriate Operation and	-There is a strong sense that misuse is a problem caused by specific individuals.	-Promote the increased awareness by striving to share information on problems, such as improper accounting.	-Provided introductions and reminders regarding examples of impropriety, matters pointed out by the Board of Audit of Japan, etc. through opportunities such as information sessions and training courses	

Management (Control Environment)	-Dissemination of information regarding the rules on the management and operation of education and research funds is insufficient.	-Create and distribute handbooks, etc that are easily understood.	-Created a handbook and distribute copies - Published it on the Institute website, etc. -Made known the contact info, etc. for the consultation service desks	-Handbook on the Use of Research Funds (2012.9) English version: 2015.12 -Revised annually -Posted English version of Plan for the Prevention of Improper Use of Education and Research Funds on the website (2015.3)
	-The fact that the Institute will vigorously respond to impropriety has been insufficiently made known. For example, the standards for disciplinary measures related to impropriety are unclear.	-Clarify and sufficiently disseminate the standards for disciplinary measures taken against individuals who have engaged in improper conduct.	-Disseminated information through opportunities such as training courses -Incorporated misuse and improper conduct in research activities into the standards for disciplinary measures and now publish the names of individuals in cases of violations	-Partially revised the standards for disciplinary measures and the standards for the disclosure of disciplinary measures (2015.1)
Ascertainment and Analysis of Contributing Factors to Impropriety Followed by Countermeasure Planning and Management: Evaluating and Responding to Risks	-Initiatives to comprehensively ascertain and analyze risks related to impropriety as well as contributing factors and to implement and revise the relevant regulations, etc. as needed, are insufficient.	-Investigate cases of misuse at other universities -Share the Compliance Office's ascertainment of problems and awareness -Respond to the problems ascertained during internal audits	-Showed examples of impropriety and thoroughly cautioned all faculty members at opportunities such as FD training courses and seminars for newly employed faculty members -Implemented the matters pointed out during internal audits -Implemented spot audits for a more responsive auditing system	-Compliance Office was reformed into the Office for the Appropriate Management of Education and Research Funds (2015.3).
Activities for the Appropriate Operation and Management of Education and Research Funds: Supervisory Activities	-A system to protect researchers from unintended impropriety and unavoidable rule violations and realize the effective and efficient implementation of education and research funds has not been constructed.	-Make participation in training courses and information sessions mandatory -Establishment of a consultation service desk	-Implemented training courses for faculty and staff members and made participation mandatory (Individuals who do not participate will be restricted from applying for public research funds or handling administrative tasks related to research funds.) -Established Research Support Service Desk (web version), etc.	
	-Supervision by individuals who are not party to transactions (such as purchases) to	-Confirmations with vendors, etc. -Enhancement of the function of the Inspection Center		

	<p>prevent collusion between faculty members and vendors is insufficient.</p>	<p>-Revision of purchasing procedures handled by faculty members</p>	<p>-Revised the content of pledges and reviewed condition of submission requirements          -Marked delivered purchases with inspection labels, created an inspection logbook, and implemented inspections of outgoing vendors' vehicles          -Revised the upper limit for faculty orders from "less than 1 million yen" to "less than 500,000 yen" and implemented use of a standardized Purchase Order Ledger          -In accordance with the abolishment of local rules, revised the scope for vendors who are not required to submit a pledge, frequency of submission for the Purchase Order Ledger, inspection and labeling of delivered purchases, upper limit for faculty orders (less than 1 million yen), etc. (2017.10)</p>	
	<p>-Verification of the implementation of business trip plans, and of payment of honoraria and salary, etc. is insufficient</p>	<p>-Strengthen verification by administration divisions, etc.          -Make submission of supporting documents mandatory (Confirmation of Business Travel form, Confirmation of Stay form, express/limited express train tickets, etc.)</p>	<p>-Will make submission of supporting documents (Confirmation of Business Travel form, Confirmation of Stay form, express/limited express train tickets, etc.) mandatory (2015)          -In accordance with the abolishment of local rules, simplified documentation for verification of business trips (2017.6)</p>	
	<p>-Efforts are not being made to achieve permeation of awareness on the part of student assistants and other employees of activities to prevent impropriety.</p>	<p>-Dissemination of information to graduate students          -Strengthen the explanations, etc. provided by administration divisions upon employment</p>	<p>-Disseminated information at new student orientation          -Administrative divisions now provide new hires with documents containing key points.          -Employees now directly submit their work reports to designated administration divisions.          -When providing a Notice of Employment, also provide "Important Notice for All Student Assistants" and "Handbook On the Use of Research Funds" (2017)</p>	

<p>Conveyance of Information: Establishment of a System for Ensuring the Conveyance of Information</p>	<p>-Dissemination of information on the methods and procedures for the use of the reporting and consultation service desk is insufficient.</p>	<p>-Establishment of a consultation service desk -Collection and publication of FAQs -Establishment of internal reporting and consultation desk and external reporting desk -Dissemination of information at various information sessions</p>	<p>-Established the Research Support Service Desk (web version), etc., put an FAQ on the website -Established the general reporting and consultation service desk -Established the external reporting service desk (2017.5) -Disseminated information at the various information sessions</p>	
	<p>-We have not been able to construct an environment allowing information on budget implementation status, etc. to be shared with faculty and staff members in order to efficiently practice the accounting rules.</p>	<p>-Information sharing utilizing the Purchase Request System</p>	<p>-Improved the system to allow confirmation of the implementation rate -Implemented monitoring through the use of Purchase Order Ledgers</p>	
<p>Strengthening of the Monitoring System: Creating a Monitoring System that is Viable from an Institute-wide Perspective</p>	<p>-Monitoring systems are insufficient or not viable from an Institute-wide perspective and are not capable of detecting the risks for impropriety from an early juncture.</p>	<p>-Enhancement and strengthening of the system of the Internal Audit Office -Enhancement and strengthening of the Compliance Office system -Strengthening cooperation between the Internal Audit Office and the Compliance Office</p>	<p>-Increased the number of Internal Audit Office personnel -Strengthened the system by assigning a Vice President for Compliance and specialized staff members -Cooperated by sharing information on subjects such as the matters pointed out during the periodic audit</p>	<p>-Compliance Office was reformed into the Office for the Appropriate Management of Education and Research Funds (2015.3).</p>
	<p>-There are insufficient systems and frameworks for, in a timely manner, detecting and ascertaining the level of permeation of the rules among faculty and staff members or for disseminating examples of impropriety such as the misuse of funds or for taking appropriate responses.</p>	<p>-Strengthening the function and system of internal audits -Implementation of risk-based auditing -Strengthening of monitoring by the Compliance Promotion Officer</p>	<p>-Strengthened the audits by making year-round auditing possible -Implemented risk-based audits that contribute to impropriety -Implemented compliance education conducted by the Compliance Promotion Officer</p>	

(Reference) Initiatives from the March 2010 Establishment of the “Plan for the Prevention of Improper Use of Education and Research Funds” to the Present

(1) Initiatives Based on the March 2010 “Plan for the Prevention of Improper Use of Education and Research Funds (Partially Revised 2012)”

【Initiatives Enacted from FY2011】

- We established the “Regulations on Responsibilities for the Budget Implementation of Education and Research Funds at the Tokyo Institute of Technology” to clarify the responsibilities of the Head Administrator, General Administrator, Budget Managers, Administrative Budget Managers, and Administrative Budget Executive Assistants and strengthen their roles.
- We strove to disseminate information on the respective responsibilities and roles of each administrator and manager, Principal Investigators, etc. and ensure complete understanding of the information by displaying the relevant regulations and other information on the Purchase Request System bulletin board and elsewhere, as well as dissemination via email and meetings.
- We made it mandatory for Administrative Budget Managers provide Administrative Budget Executive Assistants with explanations of their responsibilities and roles. The administration departments conducted investigations to ascertain and verify the budget balances, etc. of Administrative Budget Managers. The results of these internal audits served as reminders at deans’ and directors’ conferences and other meetings.
- We created and distributed a handbook aimed at the appropriate implementation of education and research funds. We created a page titled “Ensuring fair research activities” on the Institute website and published on it the code of conduct, the misuse prevention plan, the Handbook on the Use of Research Funds, and other relevant documents. In addition, we disseminated information on the reporting and consultation service desks.
- At opportunities such as FD training courses, as well as seminars and information sessions for newly-hired staff members, individuals including the Executive Vice President for Research and the Vice President for Compliance introduced the matters pointed out in the Board of Audit annual report as well as examples of impropriety in order to increase information sharing and awareness-rising.

【Initiatives Enacted from FY2012】

- We established and published the Tokyo Institute of Technology Basic Policy on Procurement and begun collecting pledges from vendors engaging in transactions worth 1 million yen and above.
- We aimed to strengthen the check system by having third parties to the transactions, such as Inspection Center employees, conduct inspections.

- Starting with a trial run beginning in January 2013, with full-scale implementation beginning in April of that year, we began inspection of all deliveries (including items worth less than 10,000 yen).

**【Initiatives Enacted from FY2013】**

- We created a single format "Work Timetable" to be used both TA/RA works and clerical assistance works and prepared for each individual in order to prevent double payments for students and it was implemented in April 2013.

**【Initiatives Enacted from FY2014】**

- We collected pledges from all staff members serving as Administrative Budget Executive Assistants after explaining the rules and their responsibilities to them.
- We made participation in training courses, etc. mandatory for faculty and staff members who handle education and research funds, and restricted faculty members who do not participate from applying for or being granted research funds.
- We created a standardized Purchase Order Ledger to be signed by Administrative Budget Managers and submitted to the Budget Manager on quarterly basis. Purchase Order Ledgers are utilized during internal audits and to confirm the fairness of vendor selection and the appropriateness of order amounts.

(2) Initiatives based on the March 2014 Immediate Action Plan for the Prevention of the Misuse of Research Funds

【Initiatives Enacted from FY2014】

- We established the “National University Corporation Tokyo Institute of Technology Regulations on the Appropriate Operation and Management of Education and Research Funds” to regulate the proper management of research funds.
- We made participation in training courses, etc. mandatory for faculty and staff members who handle education and research funds, and restricted faculty members who do not participate from applying for or being granted research funds. (Reprint)
- We implemented the following accounting reforms regarding purchases, etc. from January 2015. (some were implemented from April 2015 following trial runs).
  - We lowered the upper limit for faculty orders from “less than 1 million yen” to “less than 500,000 yen.”
  - We made the use of the standardized Purchase Order Form and the approval of the Administrative Budget Manager mandatory.
  - We made the use of the standardized Purchase Order Ledger mandatory, and require the receipt of confirmation and signature by the respective Administrative Budget Manager.
  - By revising the Purchase Request System user registration process, we ensured the thorough management of ordering authorities within the system.
  - We created an inspection logbook to clarify what vendors have delivered, when they made deliveries, etc.
  - In order to avoid the risk of mis-deliveries and to clarify the responsibilities of those placing orders, etc., we reinforced inspection procedures that cross-reference Purchase Order Forms, delivery notes, and the delivered goods.
  - To prevent goods from being inspected twice (i.e., reuse of items), etc., delivered goods are now marked with inspection labels.
  - Regarding the inspection method for specific kinds of services, we added confirmations of the pre-work and/or mid-work state. We also implemented random checks or after-the-fact inspection at a later date by individuals with specialized knowledge.
  - In order to increase the level of scrutiny provided by the inspection system, we discontinued “self-inspection” in principle.
  - We implemented inspections of outgoing vehicles (checking the cargo areas, creating exit records) to ensure that vendors have made the deliveries.
  - We made it so that pledges are requested from all vendors engaging in transactions with the Institute and added clauses regarding matters such as cooperation with the submission of necessary documents required by the Institute. We created a list of vendors that have submitted a pledge and banned the placement of orders to vendors not on that list.
  - We extended the maximum length of business transaction suspensions for vendors that are complicit with impropriety from the current 9 months to 24 months in order to deter improper conduct.
  - We expanded the scope of assets subject to registration, so that even consumables

- and low-value equipment (those valued at less than 100,000 yen, i.e. personal computers), if considered to be readily convertible to cash, will be managed in the same manner as more valuable assets.
- In order to ensure the thorough ascertainment and confirmation of the implementation status of business trip plans, etc., we decided to implement the following reforms in FY2015.
    - We will increase the level of detail regarding the items listed in business travel reports as well as their content.
    - In order to verify that the business detailed in a business trip plan is conducted as written, we will make it mandatory for business travelers to submit a Confirmation of Business Travel form that contains the signatures of parties such as those with whom the business was conducted.
    - In order to verify that overnight stays are made as detailed in a business trip plan, we will make the submission of a Confirmation of Stay form mandatory.
    - In order to verify that the business traveler took the route detailed in the business trip plan, we will require the submission of express/limited express train tickets when rail transport is used.
  - To prevent the isolation of assistants, etc., the respective administration offices will lead initiatives to conduct information exchange meetings in order to provide assistants with information on research funds and other topics and to promote the exchange of information.
  - We made it so that all newly-hired faculty and staff members were required to submit a pledge. We included the following statements in the pledge.
    - I will comply with regulations, etc. of the Institute
    - I will not engage in impropriety.
    - In the event that I engage in impropriety in violation of the regulations, etc., I will be subject to disciplinary measures and be held legally responsible.
    - In the event that I recognize anything likely to be improper conduct, I will use the whistleblower system to report it.
    - I will participate in all mandatory training courses (including lectures, information sessions, etc.).
  - In the event that job applicants have previously worked at the Institute, we require that they include the name of the laboratory where they were previously employed on the resume they submit when applying.
  - We made it so administration divisions — instead of laboratories — manage the working hours of student assistants and have implemented the following policies.
    - Instead of its being sent to the laboratory by campus mail, the designated administration division must deliver a Notice of Employment to the employee in person.
    - Before starting work, documents detailing important matters such as the procedures for reporting working hours will be given to the employee and explained.
    - The employee will sign his/her confirmation of the contents.
    - We revised the form used to report working hours. Signatures of both the employee and faculty member are now required on this form.

(Reference) Initiatives from the March 2015 Establishment of the “Plan for the Prevention of Improper Use of Education and Research Funds” to the Present

Initiatives Based on the March 2015 “Plan for the Prevention of Improper Use of Education and Research Funds”

【Initiatives Enacted from FY2015】

- The Compliance and Crisis Management Office was reorganized and transformed into the Office for the Appropriate Management of Education and Research Funds in April 2015. In October 2015, the Education and Research Funds Compliance Group was established in the Research Planning Division, Research Promotion Department to increase specialist staff and further strengthen the compliance system.

【Initiatives Enacted from FY2016】

- To clarify where responsibilities lie regarding travel assignments and travel expense payments, we changed the name of the Regulations Concerning Travel Expense to the Regulations on Provision of Travel Expenses and established the National University Corporation Tokyo Institute of Technology Regulations on Travel Assignments (came into effect on July 1, 2016, applied on April 1, 2016).
- To promote research ethics education in each department and laboratory, we have created a “Research Ethics Education” page on the Institute’s Research Support Service Desk website and notified Institute members. We uploaded various content regarding research ethics education, including materials from the Training Course on the Fair Conduct of Research Activities.

【Initiatives Enacted from FY2017】

- In October 2017, in accordance with the abolishment of local rules, we implemented the following accounting reforms regarding purchases, etc. (Some reforms were implemented before October 2017.)
  - We made it a rule that “documents showing proof of payment” are required for a reimbursement request, and clearly stipulated the requirements for the documents. Accordingly, we made it clear that only one document is sufficient for a reimbursement request as long as the document fulfills the requirements. In cases of internet transactions, we no longer require submission of materials for verifying that the transaction offered a “better price, delivery terms, etc. than conventional transactions paid by invoice.” (2017.5)
  - Revised the scope for vendors who are not required to submit a pledge.
  - Changed the frequency of submission for the Purchase Order Ledger from every 3 months to every 6 months.
  - Changed the minimum value for items requiring an inspection label from 10,000 yen to 30,000 yen. Return and management of the inspection label is no longer required, and the label has been simplified to the one without a date, etc.

- The role of the Inspection Center was specified as delivery confirmation, and the submission of photographs for inspection of services is no longer required.
- In June 2017, in accordance with the abolishment of local rules, we implemented the following regarding required documents for business trips.
  - On June 1, 2017, based on the Standards for Management and Use of Research Funds at National University Corporations issued by the Ministry of Education, Culture, Sports, Science and Technology (MEXT) on March 24, 2017, we made partial revisions to the National University Corporation Tokyo Institute of Technology Regulations on Travel Assignments.
  - We made significant revisions to the verification process for the business travel report. To simplify the documentation for verification of business travel, we abolished the Confirmation of Business Travel and Confirmation of Stay forms and changed the submission requirement to only one document verifying business travel.
- We uploaded materials and videos of the Training Course on the Fair Conduct of Research Activities on the Institute website (for faculty and staff), enabling members to watch the video at any time.
- We made a consignment contract with a law firm and established an external reporting service desk on May 1, 2017. Both internal and external reporting service desks are now available, and whistleblowers can choose either desk at their discretion.