Formulated May 18, 2015
Revised October 27, 2026

Plan for the Prevention of Misconduct Concerning Public Research Funds at Waseda University

1. Purpose

The purpose of this plan is to implement appropriate administration and management of public research funds and prevent misconduct related to the handling of research funds based on various regulations, etc., that serve as a basic policy and code of conduct, thereby ensuring that public research funds are administered appropriately at the University.

2. Policy on Initiatives Related to Plan for the Prevention of Misconduct

(1) The plan for the prevention of misconduct shall indicate the responsibility structure with regard to the administration and management of public research funds at the University and clarify the roles and responsibilities of personnel with responsibilities.

(2) The plan for the prevention of misconduct shall specifically stipulate matters relating to factors that cause misconduct which should be addressed on a priority basis, based on the results of verifying the actual state of management and control of public research funds at the University.

(3) The plan for the prevention of misconduct shall be revised as needed after considering the implementation and improvement status of the plan at the University, information received from various related government ministries and agencies, including the Ministry of Education, Culture, Sports, Science and Technology (MEXT) or other institutions, the status of actions taken by them, etc.

3. Clarifying the Responsibility Structure

(1) Responsibility Structure for Administration and Management of Public Research Funds

To clarify the responsibility structure for administration and management of public research funds, the roles and responsibilities of personnel with responsibilities are stipulated as follows, based on Article 3, Paragraphs 2 to 4, of the *Rules for Preventive Measures against Research Misconduct and the Investigative Procedures*:

① Chief Administrative Officer: President

1) Formulates and disseminates the basic policy on measures for the prevention of misconduct concerning the handling of public research funds
2) Revises the basic policy if necessary and takes measures such as allocating the required budget and human resources to ensure the effectiveness of measures based on the plan for the prevention of misconduct

② Deputy Chief Administrative Officer: Vice President for Research

1) Formulates and disseminates the plan for the prevention of misconduct based on the basic policy on measures for the prevention of misconduct
2) Executes the plan for the prevention of misconduct and verifies its execution status
3) Reports the execution status of the plan for the prevention of misconduct to the Chief Administrative Officer

③ Administrative Officers for Research Ethics Promotion: Various Directors

1) Execute and disseminate measures for the prevention of misconduct based on the plan for the prevention of misconduct
2) Verify the execution status of measures for the prevention of misconduct
3) Report the execution status of measures for the prevention of misconduct to the Deputy Chief Administrative Officer
4) Promote taking research ethics education on the prevention of misconduct concerning the handling of public research funds by researchers, etc. in their own department
5) Supervise taking research ethics education on the prevention of misconduct concerning the handling of public research funds by researchers, etc. in their own department
6) Supervise the management and administration of public research funds in their own department
7) If necessary, provide instructions to improve the management and administration of public research funds in their own department

(2) Role of the Auditor

① The auditor verifies and gives opinions on the development and implementation status of internal control related to preventing misconduct from the perspective of the University as a whole.

② The auditor verifies and gives opinions on whether causes of misconduct that come to light based on monitoring and internal audits conducted by the Deputy Chief Administrative Officer or Administrative Officers for Research Ethics Promotion are reflected in the plan for the prevention of misconduct and whether the plan is being executed appropriately.

4. Dissemination of Plan for the Prevention of Misconduct

The Deputy Chief Administrative Officer reports the plan for the prevention of misconduct that has been formulated to the Chief Administrative Officer, as well as disseminating it to teaching staff, etc. involved in administration and management of public research funds via each department's Administrative Officer for Research Ethics Promotion.

5. Monitoring

In addition to daily monitoring in departments that administer public research funds, the Research Promotion Division, which is the department that promotes the plan for the prevention of misconduct concerning public funds, and the Internal Audit Office, which is the internal auditing department, conduct annual monitoring and auditing of the administration

status from the perspective of the University as a whole, such as whether formal requirements for accounting documents have been established in light of the rules, for the purpose of ensuring appropriate management of public research funds. Based on information on the administration status obtained via monitoring, the Research Promotion Division summarizes and analyzes factors that cause misconduct and shares the results with the Internal Audit Office. The Internal Audit Office revises its auditing plan based on past audit results and the results of analyzing factors that cause misconduct, verifies the validity of administration and management and the effectiveness and efficiency of work processes, and summarizes any issues, etc. Audit results are disseminated within the University and rigorous measures are taken to prevent similar risks from occurring.

6. System Reform Initiatives Aimed at Preventing Misconduct

As an initiative aimed at preventing misconduct, the University as a whole pursues ongoing system reform, such as organizational changes and the establishment of a research funds management system to manage these funds in a centralized manner.

With regard to organizational changes, the organization dedicated to handling accounting processes (established in January 2011) pursues the further centralization of these processes and continues to accumulate expertise and pursue process optimization.

With regard to the establishment of a research fund management system, the establishment of a more appropriate system for the administration and management of public research funds aimed at centralized management of all processes from orders to payments in the administration of public research funds and prevention of calculation errors, improper processing, etc. relating to travel expenses is being undertaken by pursuing the stable and effective operation of a research support and finance system (operational since April 2018) and travel system (e-Trip; operational since April 2019).

7. Action Measures Based on Factors that Cause Misconduct

Specific action measures based on individual factors that cause the improper use of public research funds are indicated in the Action Measures Aimed at Preventing Misconduct. Going forward, the implementation of the various action measures will be monitored, and improvements will be made on an ongoing basis.

The University fulfills the social responsibilities required of academic research by disseminating appropriate information on the execution status of these initiatives.

■Action Measures Aimed at Preventing Misconduct

*Underlined parts are changes from the previous year

Guideline Items	Factors Causing Misconduct (Risks)	Action Items	Action Measures for Factors Causing Misconduct	Department in Charge
Developing an environment that provides a foundation for appropriate administration and management (clarification and standardization of rules, clarification of administrative authority) [Guideline 2, sections 2 and 3]	• Risk that misunderstanding, loose interpretation, etc. of the rules and misconduct will occur due to researchers' lack of understanding, etc. about actions corresponding to misconduct	• Dissemination of usage rules • Diversification of dissemination methods	• Revising the *Research Funds Manual* (Japanese and English versions) which indicates the administration rules and other information related to public research funds, and thoroughly disseminating the causes of misunderstandings and measures addressing them. • Analyzing cases of inappropriate conduct in the administration of research funds, updating the relevant details in the *Research Funds Manual* based on the results summarized in accordance with the factors that caused misconduct in these cases, and disseminating the information.	Research Promotion Division
Developing an environment that provides a foundation for appropriate administration and management (conducting compliance education and awareness activities (improving and instilling awareness among related personnel) [Guideline 2, section 1]	• Risk that it will be easy for researchers to engage in improper actions due to a lack of recognition about the seriousness of such actions	• Revising routine compliance education and improving the participation rate • Conducting awareness activities to instill an organizational culture in which research funds are not misused • Presenting letters of commitment that include a pledge to not	• Routinely updating the content of the Seminar on Academic Research Ethics • Promoting participation in the Seminar on Academic Research Ethics by using committees within the university and enhancing Research Funds Misuse Awareness Month, etc. • Issuing an annual *Academic Research Ethics Guide* (Japanese and English versions) to foster awareness of preventing research funds misconduct among teaching staff and students. • Continuously disseminating alerts on MyWaseda to prevent actions corresponding to misconduct, as well as disseminating them via the Committee of Senior Deans if needed. • Routinely disseminating information related to requesting the submission of a letter of	Research Promotion Division

		engage in misconduct, etc.	commitment on appropriate use of public research funds from personnel who are newly involved in administering and managing such funds, in order to instill an organizational culture in which research funds are not misused, and collecting these letters of commitment as necessary. • Aiming to foster awareness of preventing research funds misconduct among teaching staff by having Administrative Officers for Research Ethics Promotion conduct awareness activities on preventing research misconduct in accordance with the actual conditions in their department, based on the plan for the prevention of misconduct, and report on it to the Deputy Chief Administrative Officer.	
Developing an environment that provides a foundation for appropriate administration and management (developing regulations for handling accusations, conducting investigations, and taking disciplinary measures and making implementation transparent) [Guideline 2, section 4]	• Risk that the possibility that accusations will be made will decrease and that it will be easy for researchers to engage in misconduct due to the methods of making accusations and the system for protecting accusers not being well-established	• Dissemination of accusation contact points and methods	• Disseminating the details stipulated in the *Rules for Preventive Measures against Research Misconduct and the Investigative Procedures* about protecting the accuser and the accused and dealing with accusations of misconduct on MyWaseda, as well as disseminating them through the Committee of Senior Deans if needed. • Indicating information about the Compliance Consultation Desk (available both on-campus and off-campus), which is a centralized resource for reporting and consulting, in an easy-to-understand manner and disseminating the contact points and methods for making accusations.	Research Promotion Division General Affairs Division

Identifying factors that cause misconduct and formulating and executing the plan for the prevention of misconduct [Guideline 3]	• Risk that misconduct will occur due to related personnel lacking daily awareness of misconduct prevention based on formulating specific measures to prevent misconduct and verifying their execution status and due to the lack of a deterrent effect based on countermeasures for factors that cause misconduct	• Formulating, publishing, and executing measures to prevent misconduct	• The department that promotes the plan for the prevention of misconduct (Research Promotion Division) exchanges opinions about formulating the plan and verifying its execution status with the auditor and internal auditing department (Internal Audit Office), updates the measures to prevent misconduct in response to the current state of factors that cause misconduct, and reports on it to the Deputy Chief Administrative Officer. Furthermore, it publishes the updated plan to prevent misconduct within the University and thoroughly disseminates it.	Research Promotion Division
Appropriate administration and management of research funds [Guideline 4]	• Risk of misconduct occurring due to insufficient verification of procedures in the administrative department via timely monitoring of the budget administration status • Risk of suppliers not being deterred and misconduct occurring due to checks and alerts in daily administration and management regarding collusion between suppliers and researchers not being	• Monitoring and managing budget administration status • Disseminating the transaction rules to suppliers and collecting letters of commitment from them • Improving the effectiveness of acceptance inspections • Thoroughly disseminating the acceptance inspection method and enhancing it	• Instilling the necessity of managing the budget administration status using the finance system in each department through notifications, briefings, etc. • After confirming all suppliers with whom transactions were conducted with public research funds in the previous fiscal year (excluding public institutions with a high level of public transparency), for suppliers who have not submitted a letter of commitment, provide them with the rules on transactions and request submission of a letter of commitment pledging that they will not be involved in research misconduct, etc. • Thoroughly disseminating the acceptance inspection method for services via the website, briefings, distribution of work manuals, etc. • Conducting ex-post checks of acceptance inspections related to special services.	Financial Affairs Division Research Promotion Division

	thoroughly implemented • Risk of misconduct occurring due to the lack of a deterrent effect for transactions with suppliers because acceptance inspections are not conducted for services (outsourcing expenses)		• Conducting ongoing on-site verification based on special acceptance inspections of items delivered to off-campus locations and sampling, and improving the accuracy of information captured in acceptance inspections. • Monitoring the actual conditions of acceptance inspections by the accounting department, acceptance inspection desks at other campuses, etc. and working to improve the overall effectiveness of acceptance inspections. • In addition to conventional acceptance inspection methods, streamlining and strengthening the inspection process by introducing a method using the “Electronic Approval Stamp System,” which enables electronic versions of supporting documents such as delivery slips and receipts to be used in acceptance inspections. This improves convenience for researchers and works to ensure that acceptance inspections are conducted appropriately. • Continuing to aim for appropriate implementation of acceptance inspections for chemical substances in collaboration with the Environmental Safety Center. • Conducting routine administration and management of public research funds with a risk-based approach using monitoring and document inspection techniques. •For companies with a large volume of orders in particular, verifying that there have been no questionable transactions or the like (e.g., budget expenditures concentrated at the end of the year)	

			• Aiming to share knowledge and information about preventing misconduct by establishing venues for sharing the results of monitoring (administration and management) conducted by the administration and management department (Research Management Section) and communicating with personnel in charge of departments administering public research funds.	
Nature of monitoring [Guideline 6]	• Risks occurring due to insufficient verification regarding whether there is a system with which monitoring functions effectively for the University as a whole • Risk that deterrent effect will not be obtained and misconduct will occur due to risk-based approach auditing not being thoroughly implemented for risks related to factors that cause misconduct	• Verification and validation of the management system from the perspective of the University as a whole • Conducting risk-based approach auditing in accordance with factors that cause misconduct	• Auditing whether accounting documents meet formal requirements appropriately in accordance with the rules. Furthermore, verifying the deficiencies in the management system from the university-wide perspective, including whether daily monitoring by departments that administer public research funds and monitoring by the Research Promotion Division are functioning in tandem. • Identifying the risks of misconduct based on the "Report on the Accounting and Management Status of Public Research Funds" provided by the Research Promotion Division. For risks of fraudulent billing (fictitious business trips, fictitious employment, deposits), conducting risk-based auditing, including techniques such as reviewing and verifying travel destinations, unannounced interviews with researchers, interviews with RAs and research support staff, spot checks of items after delivery, checking suppliers' books, etc. If new factors causing misconduct are discovered, adding risk-based approach auditing techniques other than the above in accordance with those causes. • In conducting the audit, the Director of the Internal Audit Office, who specializes in	Internal Audit Office

			accounting, takes the lead in revising the audit plan, audit implementation guidelines, audit checklist, interview items, etc., based on past audit results and the results of analyzing factors that cause misconduct, verifying the validity of administration and management and the effectiveness and efficiency of work processes, and summarizing any issues, etc., in the audit report. • Providing required information, etc. in collaboration with the auditor and accounting auditor, as well as regularly exchanging opinions. • Reporting the audit report to the Board of Trustees and the Committee of Senior Deans, and thoroughly disseminating its contents to ensure that similar risks do not occur.	

Plan for the Prevention of Misconduct Concerning Public Research Funds at Waseda University
Action Measures Aimed at Preventing Misconduct: Annual Plan (Education/Awareness)

… **Awareness activities**
… **Compliance education**

Q1 (Apr. - Jun.)	Q2 (Jul. - Sep.)	Q3 (Oct. - Dec.)	Q4 (Jan. - Mar.)	Remarks
Publication of *Academic Research Ethics Guide* print and web editions (Apr.) Sharing results of report on misconduct prevention awareness activities in previous year by each department (May) *1 Creating plan for awareness activities on preventing research misconduct in each department (Apr.)		Formulating and disseminating plan for the prevention of misconduct concerning public research funds (Oct.-Nov.) Research Funds Misuse Awareness Month (Nov. - Dec.) *2	Revision of *Research Funds Manual* ・Revision of Example Cases of Inappropriate Use of Research Funds ・Revision and dissemination of Example List of Inappropriate Expenditures (Mar.) Updating details based on cases of inappropriate use in previous year and matters noted based on administration and management (monitoring) Report results on misconduct prevention awareness activities in previous year by each department (Feb. - Mar.)	*1 The Deputy Chief Administrative Officer shares with the Administrative Officers for Research Ethics Promotion summarized results of the report on awareness activities on preventing research misconduct conducted in each department in the previous fiscal year through meetings, etc. *2 Establishing a Research Funds Misuse Awareness Month, raising awareness of research funds misconduct prevention among department members and informing personnel via posters, MyWaseda, etc. Additionally, promote viewing of educational materials related to preventing research misconduct—including improper use of public research funds—available on the Office of Research Ethics website to faculty, staff, and students. *3 Information is disseminated that clarifies the Compliance Consultation Desk and indicates the contact resources and methods for making accusations of misconduct. *4 As a rule, the details are revised once every 3 years. *5 Administration and management will be conducted in two phases. After the second phase concludes, a summary will be prepared and the results are shared with the departments responsible for administration. Phase 1: Administered from April to October Phase 2: Administered from November to March *6 Dissemination at Board of Trustees meetings, Committee of Senior Deans meetings, various faculty committee meetings, etc. *7 Including techniques (risk-based approach auditing) such as reviewing and verifying travel destinations, conducting spot interviews with researchers, interviewing RAs and research assistants, spot checks of items after delivery, and checking suppliers' books.
Conducting awareness activities on preventing research misconduct in each department				
Holding Seminar on Academic Research Ethics (compliance education) *3, *4				
Guidance on taking Seminar on Academic Research Ethics (Apr.)				
Sending email and disseminating information on university portal site (MyWaseda) to promote participation in Seminar on Academic Research Ethics (compliance education)				
Daily monitoring by departments that administer public research funds (Apr. - Mar.)				
Administration and management (Phase 1) *5	Administration and management (Phase 2) *5	Summarization of administration and management results *5	Administration and management (Phase 1) *5	
Internal auditing report (Jun.-Jul.)*6				
Presenting letters of commitment related to appropriate use of public research funds (Jun. - Jul.)		Special auditing (Oct. - Mar.) *7		
Post-delivery check of acceptance inspections related to special services				
Exchange of opinions between auditor, accounting auditor, and Internal Audit Office (conducted in May, Nov., and Feb.) *Exchanges of opinions between auditor and Internal Audit Office as needed				
Monitoring actual condition of acceptance inspections by accounting department, acceptance inspection desks at other campuses, etc.				
・Holding workshops on acceptance inspection procedures ・providing information on acceptance inspection procedures		・Holding workshops on acceptance inspection procedures ・Holding briefings on the Electronic Approval Stamp System	Providing guidance on acceptance inspections at accounting liaison meetings	
・Presenting rules concerning transactions ・Collecting letters of commitment from suppliers				
Conducting on-site verification based on special acceptance inspections for items delivered to off-campus locations and sampling				
Monitoring details of reports on serious misconduct and verifying whether appropriate actions have been taken				