



Please execute research funds in a well-planned manner as we head toward the end of the academic year.

It is already December and the end of AY2022 is less than four months away. Many research funds are required to be executed on an academic year basis. Please make sure that your research funds are executed in a well-planned manner as we head toward the end of the academic year.



■ For orders of 100,000 yen or more

As you may have already been informed by the Research Office at your campus regarding the deadline for orders of 100,000 yen or more for AY2022, we request that you keep the deadline below in mind.

The shortage of semiconductors and stagnation of the supply chain caused by the lingering COVID-19 pandemic and the situation in Ukraine have not been completely resolved. There remain concerns about shortages and delays in the delivery of goods. If you are planning to procure some goods, please confirm their delivery dates, etc. at your earliest convenience and proceed with the ordering procedure earlier than usual.

**Deadline for ordering goods and other items worth 100,000 yen or more:
January 10, 2023 (Tuesday)**

■ Reimbursement for business trips during winter vacation

Those who plan to travel during and after the winter vacation are requested to follow the necessary procedures promptly, such as submitting a business trip instruction form prior to your business trip and submitting a business trip report and documentary proof of business trip afterwards.



■ Deadline for submission of invoices, receipts, and other vouchers

Please be reminded that, apart from some research funds, vouchers for the AY2022 budget must be submitted by the date below. If you are compelled to submit these documents past the deadline due to the research to be undertaken, please consult in advance, without fail, with the accounting staff of the Research Office in charge of the budget to be expended.



**Deadline for submission of invoices, receipts and other vouchers:
March 3, 2023 (Friday)**

Cases of misconduct actually occurred in other universities

On the webpage below of the Ministry of Education, Culture, Sports, Science and Technology (MEXT), the outlines of the actual cases of misconduct are disclosed.

https://www.mext.go.jp/a_menu/kansa/houkoku/1364929.htm (in Japanese only).

There were nine cases reported in the last academic year: the report below pertains to one of them.

Type of misconduct	Extra-purpose use	Year of occurrence	AY2019-2020
Amount of research funds improperly spent	19,793,833yen	Number of researchers involved	2 persons
Motives, background	In order to promote basic research as well as joint research and applied research with companies aimed at commercialization, the laboratory in question acquired a large amount of external funds and employed a number of researchers and engineers, and as its operations and systems rapidly expanded, appropriate management became difficult. While acquiring a large amount of external funds, the laboratory's work became more diverse and complex, making it difficult to manage the research process and execution.		
Occurrence factors	The laboratory to which the researcher involved in the misconduct is affiliated had acquired a large amount of external funds, employed a number of researchers and engineers, and rapidly expanded its operations and systems. The researcher in question knowingly, to one's advantage, interpreted the rules for the use of external funds and executed the expenses. Decision-making was concentrated on specific researchers, and an appropriate management system was not in place. Standard operating procedures had not been established, and no check mechanism existed to ensure that these procedures were being followed.		

For this case, no expenditures for private purposes or refluxes were identified, but expenses were executed by the researchers involved in misconduct, etc., by knowingly, to their advantage, interpreting the rules for the use of external funds. In the case of personnel expenses, it was determined that the financial resources for employment did not match the actual operating conditions. In the case of equipment procurement expenses, although the relevant equipment had some relevance to the research plan, in actuality, the equipment was hardly used for the originally intended purpose. Accordingly, it was determined that the relevant expenditure was inappropriate.

Please note that, regardless of the existence of actual private use, any expenditure that is not directly related to the conduct of the research for which the research funds have been provided or any documentation that is not simply true constitutes misconduct.

For more information on the University's approach to the proper execution of research funds and various procedures therefor, please refer to the *Research Fund Spending Guidebook (2022)*.

https://www.ritsumeai.ac.jp/research/member/research_expenses/re02/english.html/ (in English)

If you have any questions or concerns, please contact the Research Office at your campus.

Publication of Newsletter

This newsletter is published quarterly as part of our awareness-raising activities, and is intended to disseminate and deliver information for the proper execution of research funds on a regular basis, such as sharing of misuse cases including those that have occurred at other organizations and the factors that have led to their occurrence, as well as matters pointed out during internal audits and voucher inspections. The next issue is scheduled to be published in March 2023.

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