



Creating the Organizational Climate with Higher Awareness of the Proper Execution of Research Funds

Professor Yoshio Nakatani, President, Ritsumeikan University

As Chief Management Director, I am committed to working on compliance education and awareness-raising activities in order to create the organizational climate with high awareness for preventing improper use of research funds. As part of the activities, the University publishes the “Guidepost - Newsletter for Proper Execution of Public Research Funds” to provide information on the proper execution of public research funds periodically.

The basic goal of the University is to realize a next-generation research university that generates new social symbiotic values and emergent human resources. Our research activities are widely linked with external research institutions, companies, ministries and local governments, and local communities, and are developed as more advanced intellectual production activities, including human resource development. Researchers, who are the bearers of these activities, must acquire a higher level of awareness of research ethics.

In February 2021, the Ministry of Education, Culture, Sports, Science and Technology (MEXT) revised the “Guidelines for Management and Audit of Public Research Funds at Research Institutions (Implementation Standards),” setting three pillars of “strengthening governance,” “raising awareness,” and “strengthening systems to prevent misconduct.” Behind the revision above is the national government’s recognition of the current situation in which the misuse of research funds has not been eradicated, and it calls for the fostering of an autonomous organizational climate in research institutions.

The University has also been promoting efforts for proper execution of research funds, but it is nonetheless necessary to continuously improve the accuracy of these efforts from the perspective of proper execution of research funds, such as reducing “advance payments” made directly by researchers and ensuring sufficient rationality in the use of research funds in aggregate.

It has been a year since the “Budget Cycle Management (BCM) System” was introduced in AY2024. We will continue to improve the usability of the BCM and streamline administrative procedures while strengthening the research infrastructure that underpins the proper execution of research funds.

AY2025 marks the year when all faculty members will attend mandatory compliance education as prescribed by the University. Even those who have completed the training after AY2020, the last time mandatory compliance education was conducted for all faculty members, will be required to retake the course. All faculty members are encouraged to attend, and it is mandatory for new applicants and continuing recipients of public research funds (e.g. Principal Investigators and Co-investigators in the case of Grant-in-Aid for Scientific Research). Further details will be provided from the Secretariat, and we kindly ask for your understanding and cooperation.

I hope that you will refer to the information in this newsletter and other sources, deepen your knowledge on the proper execution of public research funds, and carry out your daily research activities properly and smoothly.



Guidepost - Newsletter for Proper Execution of Public Research Funds

As part of the compliance education and awareness-raising activities stipulated in the revision of MEXT's "Guidelines for Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)" in February 2021, the "Guidepost - Newsletter for Proper Execution of Public Research Funds" (hereinafter "Newsletter") has been being issued quarterly ever since.



In order to foster an awareness and culture of proper execution of research funds at the University, we will introduce in Newsletter the trends and talking points at MEXT and other central ministries and agencies regarding the management of public research funds, share cases of misuse of public research funds at other universities and the causes of occurrence therefor, point out issues raised in internal audits and inspection of vouchers, and introduce procedures related to research fund execution to ensure proper management within the University.

(Reference) "Guidelines for Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)"

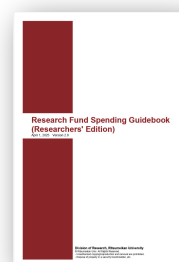
https://www.mext.go.jp/content/210201-mxt_sinkou02-1343904_21_1.pdf

(in Japanese only)

Requests regarding Execution of Research Funds

The rules related to public research funds change each year. When executing research funds, please make use of the latest version of "Research Fund Spending Guidebook," which is published and distributed annually, to ensure proper execution. Please also refer to the Easy Guide, which outlines how to operate the Budget Cycle Management (BCM) System. If you have any questions on how to execute your research funds or the BCM operation methods, please feel free to contact the accounting staff at Research Offices/Research Fund Accounting Center or the helpdesk.

https://www.ritsumei.ac.jp/research/member/file/research_expenses/guidebook_en.pdf



For newly appointed faculty members and researchers in AY2025:



The following page provides information on research-related procedures required upon arrival at the University. In order to ensure that your research activities at the University proceed smoothly, please be sure to check the detailed information on each link and submit the necessary documents, including a pledge.

<https://en.ritsumei.ac.jp/research/rosupport/starting-research/>

For faculty members and researchers who apply for and receive public research funds in AY2025:



When applying for or receiving public research funds, you are required to attend compliance education and submit a pledge. If you are a recipient of public research funds in AY2025 and have not yet submitted the pledge, the relevant Research Office will provide you with individual guidance. Please submit it before commencing execution.

When you apnew public research fund, we will check your submission status of the pledge, and if you have not submitted it, we will urge you to do so.

The following page contains information concerning the compliance education video and pledge submission (online).

<https://en.ritsumei.ac.jp/research/rosupport/starting-research/compliance-education/>

Incidentally, AY2025 marks the year when all faculty members will attend mandatory compliance education as prescribed by the University. Those who have already taken the course at the University will be notified separately to retake the compliance education.

Advice from Internal Audit regarding Research Funds for May to December 2024



An internal audit was conducted as prescribed in Article 39, Paragraph 1 of the Ritsumeikan University Regulations on the Management of Public Research Funds, which is one of the regular audits based on Article 7, Item 1 of the “Regulations on Internal Audits.” No deficiencies requiring corrective action were identified regarding research funds executed between May and December 2024. However, among the issues related to systems, organizations, etc., the following advice was provided from the perspective of efficiency, viability, and effectiveness:

(1) Compliance Education

AY2025 marks the year when all faculty members will attend mandatory compliance education every five years as prescribed by the University. To further enhance awareness of proper management and operation of public research funds, the Division of Research was advised to review and bolster the content of compliance education as necessary, encourage all relevant personnel to attend, and verify their attendance.



(2) Expenses for Supplies and Materials

The following were identified as inappropriate procedures, and we were advised to once again remind faculty members of the necessary precautions.

- (i) Cases where some of the funds could not be executed by the end of AY2023 and were carried over to AY2024 (execution in a wrong AY)
- (ii) Cases where faculty members directly placed orders and reimbursed expenses for purchases of items exceeding 100,000 yen per case
- (iii) To mitigate risks during expense processing, it is advised to consider setting a specific deadline for reimbursement requests following faculty members’ advance payments



(3) Management of Working Hours for Part-time Employees

Through internal audits, including interviews with faculty members and part-time employees, it was reported that some faculty members demonstrated a lack of awareness regarding the management of part-time employees’ working hours. It was advised that faculty members should be made aware of the necessity to appropriately manage the working hours for part-time employees, even in the current work environment where face-to-face interactions are not always the norm.



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 of Newsletter is scheduled to be published in September 2025.



Division of Research, Ritsumeikan University
