



Key changes and points to note regarding handling of research funds for AY2026

To meet societal trust in public research funds and to foster an environment where researchers can focus on their research activities with peace of mind, we will partially revise operational procedures in AY2026. We ask for your understanding and cooperation in ensuring proper execution. Researchers must be keenly aware of the need to comply with rules regarding expenditure, such as completing procedures in advance to fulfill legal obligations and social accountability, and to provide explanations convincing to third parties regarding the necessity of expenditures.



Key changes and points to note are summarized below. For details, please refer to the "AY2026 Research Fund Spending Guidebook (Researchers' Edition)."

(1) Do not hoard unhandled invoices, delivery notes, receipts, and other supporting documents

The Electronic Books Maintenance Act (EBM Act) has been amended, setting deadlines for digitizing (scanning) supporting documents required for accounting, such as invoices, delivery notes, and receipts. Regardless of whether the supporting document is issued electronically or on paper, please submit (claim) it within approximately one month of issuance.

The University's internal audit also strongly emphasizes the need to rectify this practice of "hoarding supporting documents."

(2) Researchers' signatures/seals for delivery confirmation are no longer required

Until AY2025, researchers were required to provide signatures/seals on delivery notes (or receipts/credit card statements for advance payments) for all items purchased with research funds. Starting AY2026, based on the assumption that supporting documents have been digitized and researchers have confirmed delivery, signatures/seals will no longer be required.

(3) Key point for conference and hospitality expenses is the researchers' accountability

Starting AY2026, standards for conference and hospitality expenses will be further specified. Due to the increase in large-scale research and international collaborative projects, as well as the need to build networks while aiming to become a next-generation research-intensive university, new standards will be established that extend beyond bona fide research activities to tolerate receptions and other social gatherings with a ceremonial or hospitality nature. This will allow expenditures exceeding the previous upper limit, but funding sources must be research carryover funds or unrestricted scholarship donations.

(4) Operational rules for exceeding the standard accommodation fee for business travel expenses have been established

Starting AY2026, if securing accommodation within the standard fee range is not possible, actual expenses will be reimbursed based on submitted receipts, provided they remain within a specified upper limit. In such cases, no written justification for exceeding the standard fee is required.

(5) Criteria for the use of business class have been revised

Starting AY2026, the use of business class will be permitted at actual cost for flights exceeding a certain duration, based on health risk mitigation considerations. However, certain countries/regions are excluded.

(6) Handling of accommodation fees including meal costs

Starting AY2026, if accommodation fees include meal costs, the amount to be paid will be the actual cost minus the meal portion. If the receipt clearly states the meal cost amount, that amount will be deducted. If not clearly stated, the following amount will be deducted: one-third of the daily allowance per meal (rounded up to the nearest whole number).

(7) Please utilize "kinmuu" for the management of student part-time worker attendance

The management of student part-time worker attendance will be handled using the work management system "kinmuu." For specific operating procedures, please refer to the "Research Budget Management System (BCM: Budget Cycle Management): Simple Guide (2026)."

(8) The deadline for employment application procedures has been specified

Starting AY2026, the rules for employment procedures will be specified. To ensure proper procedures are followed before the start of employment and to clearly disclose working conditions to the employee in advance, a clear deadline for employment applications will be established. If the deadline is missed, the start date will be delayed. Proper procedures are also required from a legal compliance perspective. Your understanding and cooperation would be appreciated.

Start date	for emp Deadline loyment application procedures
Start on the 1st of the month	Apply by the 20th of the previous month
Start on the 15th of the month	Apply by the 5th of the same month

(9) Please execute the budget in a planned manner, bearing in mind the deadline at year-end

Research funds, even those from multi-year grants or contracts spanning AYs, require procedures to be completed for each AY. We set an execution deadline around the end of February each year. Please strive for planned budget execution to ensure procedures are completed by the deadline. If execution is anticipated past the deadline, you must contact the person in charge of budget management in advance and share your execution plan.

AY2026 Ritsumeikan University Preventive Plan for Improper Use of Public Research Funds

As stipulated in Section 3 of the “Guidelines for Management and Audit of Public Research Funds in Research Institutions (Implementation Standards),” Ritsumeikan University annually formulates the “Ritsumeikan University Preventive Plan for Improper Use of Public Research Funds” (“Preventive Plan,” hereinafter) and widely disseminates it on the Division of Research website.

The Preventive Plan stipulates the establishment of a responsibility-taking framework and environment for the operation and management of competitive research funds, etc. at Ritsumeikan University, and the development, etc. of monitoring and auditing systems at research institutions.

The AY2026 Preventive Plan was resolved at the Research Ethics Committee on March 23, 2026. (available only in Japanese)

<https://www.ritsumei.ac.jp/file.jsp?id=197964>

Publication of “AY2026 Research Fund Spending Guidebook (Researchers’ Edition)”

As stipulated in Section 2-2 of the “Guidelines for Management and Audit of Public Research Funds in Research Institutions (Implementation Standards)” as well as in the Preventive Plan above, Ritsumeikan University annually publishes “Research Fund Spending Guidebook,” distributes it to all researchers, and makes it available on the Division of Research website.

The AY2026 edition is available below. We hope you find this useful in the proper execution of research funds.

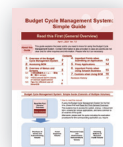
<https://fp.ritsumei.ac.jp/facultyportal/s/research/researchexpenses/budget-management>



Publication of “Research Budget Management System (BCM: Budget Cycle Management): Simple Guide (2026)”

The latest version of the “Budget Cycle Management System: Simple Guide” has been made available on the Division of Research website. Please review the operating manual for the “kinmuu” work management system.

<https://fp.ritsumei.ac.jp/facultyportal/s/research/researchexpenses/budget-management>



Results of the awareness survey on the proper execution of public research funds

We conducted an awareness survey on the proper execution of public research funds on the Smart DB application screen of the “AY2025 Research Progress Report and AY2026 Research Plan for Individual Research Allowance.” The following points have been identified from the outcome of the survey.

- The majority of faculty members have reviewed and understood the MEXT “Guidelines for Management and Audit of Public Research Funds in Research Institutions (Implementation Standards)” as well as the University’s regulations and rules on the prevention of improper use of research funds.
- Regarding the “Research Fund Spending Guidebook,” the percentage of respondents who “always refer to it” is on par with that of the previous year. We often hear requests for quicker access to desired information. The Research Fund Spending Guidebook requires efforts beyond distributing printed copies, such as using chatbots to provide easier access to the information users seek.

Q1.

Are you familiar with the MEXT’s “Guidelines for Management and Audit of Public Research Funds in Research Institutions (Implementation Standards)”?

	2024	2025	2026	Change
I have read them and understood the content	95.1%	95.0%	96.7%	1.7% increase
I have heard of them but never read them	4.0%	4.5%	3.1%	1.4% decrease
Never heard of them	0.9%	0.5%	0.2%	0.3% decrease

Q2.

Are you familiar with the “three rules” that the University has formulated to prevent the misuse of research funds?

	2024	2025	2026	Change
I have read them and understood the content	97.6%	97.4%	98.0%	0.6% increase
I have heard of them but never read them	2.1%	2.2%	1.8%	0.4% decrease
Never heard of them	0.3%	0.4%	0.2%	0.2% decrease

Q3.

Do you refer to the “Research Fund Spending Guidebook” when disbursing research funds?

	2024	2025	2026	Change
I have read them and understood the content	72.5%	72.3%	71.6%	0.7% decrease
I have heard of them but never read them	27.2%	27.2%	28.1%	0.9% increase
Never heard of them	0.3%	0.5%	0.3%	0.2% decrease

Additionally, the Smart DB application screen of the “AY2025 Research Progress Report and AY2026 Research Plan for Individual Research Allowance” now includes a comprehension test on the proper execution of research funds. The questions and their correct answer rates are as follows. Unfortunately, approximately 3-5% of respondents answered incorrectly.



Q1 Which of the following is most likely to be eligible for conference and hospitality expenses using research funds?

- A. A private lunch meeting held by the principal investigator to exchange information with an external researcher whom they regularly consult
- B. A celebratory gathering held solely for laboratory members after attending an academic conference
- C. Light refreshments provided after a meeting held to discuss research content with an external researcher invited for collaborative research discussions
- D. Meal expenses incurred when the principal investigator casually discussed future research possibilities with an external acquaintance

[Correct answer] C Correct answer rate : 94.4%

To be recognized as a conference and hospitality expense, the following conditions must be met: “direct relevance to the research objective,” “actual situation as a meeting/discussion,” and “clear and explainable participants/agenda.” C is justifiable under social norms as it involves a specific research purpose (collaborative research), a meeting including external participants, and light refreshments after the meeting (incidental expense). Conversely, A and D have a strong private nature, while B is an internal appreciation and thus ineligible for research funding.

Q2 Which of the following actions is inappropriate according to the intent of the EBM Act and the “Ritsumeikan Regulations for Scanning and Electronically Storing Tax-related Documents” ?

- A. After receiving a delivery note, it was stored in the lab and digitized by the deadline.
- B. Due to the concentration of research expense settlements at year-end, receipts were digitized in bulk in February and March.
- C. Scanned and stored receipts as soon as possible after receiving them.
- D. Digitized receipts received during business trips immediately upon return.

[Correct answer] B Correct answer rate : 94.6%

“Processing everything at year-end because it’s busy” is the most common mistake. The University’s internal audit has also strongly pointed out the need to correct the practice of “hoarding supporting documents.” The EBM Act requires “management that prevents arbitrary replacement later,” and leaving receipts unhandled for long periods violates this principle.

Q3 Which of the following is incorrect from the perspective of planned research fund execution?

- A. It was unavoidable to execute funds in bulk at year-end because I was too busy.
- B. Research funds should ideally be executed in a dispersed manner according to the research plan and progress.
- C. Even at year-end, execution may be possible if the research purpose and necessity are clear.
- D. It is important to forecast necessary expenses from the beginning of the year.

[Correct answer] A Correct answer rate : 97%

“Being too busy” or “it got held off” are not valid excuses for explaining the proper execution of research funds. Planned execution is the researcher’s responsibility, and year-end concentration due to postponement ultimately increases the risk of improper execution.

Furthermore, examining the correlation between the “Research Fund Spending Guidebook” reference status and the comprehension test shows that those who answered “I do not refer to the Guidebook” had a lower rate of correct answers across all questions.

“Research Fund Spending Guidebook” reference status	Perfect score rate in the comprehensions
Always refer to the Guidebook	89.7%
Occasionally refer to the Guidebook	91.0%
Do not refer to the Guidebook	33.3%

Internal audit has been conducted on research funds for May-December 2025

The internal audit has been conducted as stipulated in Article 39, Paragraph 1 of the Ritsumeikan University Regulations on the Management of Public Research Funds, as a regular audit under Article 7, Item 1 of the Regulations on Internal Audit. A review meeting on the audit results was held on January 19.

There were no “corrective items” constituting violations of laws or standards, nor any “points of concern” requiring improvement but not constituting violations. Among issues concerning systems and organization, one “point requiring advice” required particular guidance. Regarding the voucher inspection conducted within the Division of Research, we were advised to conduct inspections twice a year and to report promptly, as stipulated in the Preventive Plan. The Division of Research will strive to adhere to the inspection schedule pointed out this time.

Meanwhile, this year’s inspection has highlighted a tendency for conference and hospitality expenses to be disproportionately executed from budgets other than public research funds. We believe that, from an accountability perspective, inspections should also include a certain number of expenditures from internal budgets in the future.



To those who are leaving or retiring from the University at the end of AY2025

Those who have registered their information in the “Common Research and Development Management System of the Ministry of Education, Culture, Sports, Science and Technology (e-Rad)” are required to update their information registered in the e-Rad when they leave or retire. Please see the required procedures below.

<https://fp.ritsumei.ac.jp/facultyportal/s/research/transfer/resignation>



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 June 2026.



Division of Research,
Ritsumeikan University