



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

As Chief Management Director, I am committed to working on compliance education and awareness-raising activities in order to create an 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-intensive university that generates new social symbiotic values and emergent human resources. Our research activities are widely linked with external research institutions, companies, ministries, local governments, and local communities, and are developed as more advanced intellectual production activities, including human resource development. Researchers, who are professionals in these activities, must acquire a higher level of awareness of research ethics.

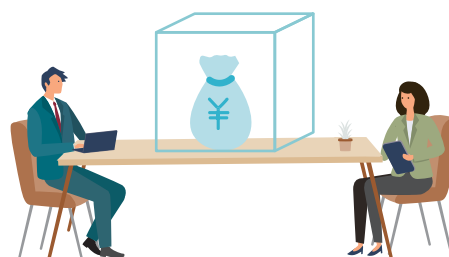
In February 2021, the Ministry of Education, Culture, Sports, Science and Technology (MEXT) revised the “Guidelines for Management and Audit of Public Research Funds at Research Institutions (Implementation Standards),” setting three pillars of “strengthening governance,” “raising awareness,” and “strengthening 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 we must continue to make ongoing and progressive efforts to enhance researchers’ understanding of these guidelines and foster an organizational culture that prevents misuse. Recent initiatives, such as adjusting the frequency of compliance education sessions and introducing new comprehension tests, are designed to address these needs.

Recent cases of misuse published by MEXT reveal that, in addition to traditional forms of misconduct such as misuse of funds, fictitious invoices, and improper handling of travel expenses, the methods employed are becoming more complex and long-term, including inappropriate disbursement spanning multiple years and the recycling of funds. Furthermore, there have been cases where inefficient expenditures or breaches of the duty of care—even involving small amounts—have been deemed fraudulent. These



Professor Yoshio Nakatani,
President, Ritsumeikan University



trends demonstrate that researchers' lack of understanding of the rules and disregard for procedures can lead to serious problems. Even if a researcher perceives an action as "part of research activities," they cannot be said to have fulfilled their accountability if it is not understood according to generally accepted social norms. Please exercise particular caution and carefully consider the execution of expenses related to meetings involving meals and the purchase of easily liquidated items. High standards of research ethics also serve to protect yourself and those around you.

The Budget Cycle Management System (BCM), which began operations in AY2024, has been operating smoothly. However, to further streamline operations and advance the utilization of data, we are moving forward with the cross-departmental "BCM 2.0 Project." We are committed to realizing a highly transparent research environment that minimizes the burden on both researchers and administrative staff, and to further strengthening our research infrastructure.

The proper execution of research funds is the foundation that underpins the credibility of our research. Please be mindful of accountability in every single routine procedure and ensure that operations are based on "appropriateness" rather than "custom." The University will also work to enhance compliance education and awareness campaigns, and will continue to upgrade our misconduct prevention system through a unified effort between researchers and administrative staff.

I hope that you will refer to the information in this newsletter and other sources now and then, deepen your knowledge on the proper execution of public research funds, and carry out your daily research activities in an appropriate and sincere manner.



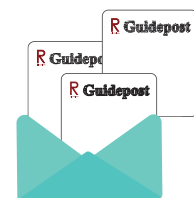
Guidepost - Newsletter for Proper Execution of Public Research Funds

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, to foster an awareness and culture of proper execution of research funds at the University, the "Guidepost - Newsletter for Proper Execution of Public Research Funds" (hereinafter "Newsletter") has been issued quarterly ever since. In the Newsletter, we introduce 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 provide information on 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 will be updated every year. When executing research funds, please make use of the latest version of the “Research Fund Spending Guidebook,” which is published and distributed annually, to ensure proper execution. 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.

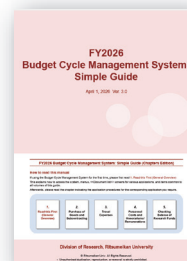
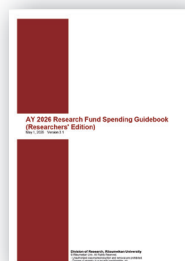
(References)

- Research Fund Spending Guidebook (Researchers' Edition)

https://www.ritsumei.ac.jp/research/member/file-01/0101-01_e.pdf

- Budget Cycle Management System: Simple Guide

<https://www.ritsumei.ac.jp/file.jsp?id=623792&f=.pdf>



For newly appointed faculty members and researchers in AY2026:

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://fp.ritsumei.ac.jp/facultyportal/s/research/transfer/newly-appointed?language=en_US



For faculty members and researchers who apply for and receive public research funds in AY2026:

When applying for or receiving public research funds, you are required to attend compliance education and submit a pledge. If you are currently receiving public research funds and have not yet submitted the pledge, please do so before commencing the execution of the funds. Additionally, when applying for new public research funds, we will verify your application status; if the pledge has not been submitted, the relevant Research Office will contact you with instructions on how to submit it.

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

https://www.ritsumei.ac.jp/research/member/research_expenses/05.html/

Publication of Newsletter

This Newsletter is published quarterly as part of our awareness-raising efforts. We plan to regularly share information to ensure the proper use of research funds, including cases of misconduct (including those involving other organizations) and the causes of occurrence thereof, as well as findings from internal audits and inspection of vouchers. The next issue is scheduled to be published in September 2026.



Division of Research,
Ritsumeikan University