

Chapter 1 Introduction

1.1 Appropriate Spending of Research Funds

Instructions to researchers using research funds

President of Ritsumeikan University
Chief Management Officer
Yoshio Nakatani

At Ritsumeikan University, we have laid out the following matters as the researcher's responsibilities and code of conduct with regard to the appropriate spending of research funds in the "Ritsumeikan University Research Ethics Guidelines". All researchers involved in research activities must always be firmly aware of these matters and endeavor for the appropriate and effective use of research funds.

- ① Researchers must always be conscious of the fact that the source of research funds is provided by student tuition, subsidies from national and regional entities, grants from financial groups, donations from companies, etc., and must work for the appropriate spending of research funds.
- ② Researchers must use a granted research fund only for the purposes of the research for which it was granted.
- ③ When spending research funds, researchers must comply with related laws and regulations, our University's accounting rules, and the spending standards for the said research fund.

A researcher bears accountability to the party providing the research funds, be that the students, his/her parents, or the citizens of Japan, financial organizations, corporations, or the like, regarding the application of research funds. Most of all, as for the spending of research funds, researchers must always pay attention that their accountability is met, such as by including thorough explanations, and strive for appropriate spending.

The Ministry of Education, Culture, Sports, Science and Technology revised the "Guidelines for Management and Auditing of Public Research Funds at Research Institutions (Code of Practice)" in February 2021, and universities are now required to thoroughly implement measures to prevent improper use based on the three pillars of "strengthening governance", "raising awareness", and "strengthening systems to prevent misconduct". Ritsumeikan Universities considers the prevention of research fund misconduct to be something which protects researchers and forms the basis for becoming a next-generation research university.

As indicated in the "Handling of Income Tax Regarding Research Funds and the Like Provided to University Professors, Etc." National Tax Agency Commissioner Notification (August 20, 1958 - Direct Income 2-59), research funds in a university are to be expenditures paid directly by the University, and expenditures necessary for achieving the research project are not to be considered employment income. In other words, research funds applied to expenditures or educational activities not related to the research plan for a particular research project may be subject to taxation as employment income, and it is therefore important to use the research funds allotted to you only for the corresponding research purpose to prevent such concerns from arising.

This "Research Fund Spending Guidebook" was created to help fulfill such responsibilities to society in light of the various regulations and rules at Ritsumeikan University regarding the spending of research funds, with a focus on the spending procedures necessary for researchers.

We ask that researchers use this Guidebook to deepen their knowledge and awareness of research fund spending and endeavor for the proper spending of research funds, in order to carry out research activities with peace of mind in light of the importance indicated in the Ethics Guidelines.

Furthermore, this chapter describes the basic items one should understand as a researcher and the efforts at Ritsumeikan University with regard to research misconduct, a recent social problem that shows no signs of ending. We ask that all researchers at Ritsumeikan University strictly observe this material as well appropriately and smoothly carry out your daily research activities.

1.2 Issuing the Research Fund Spending Guidebook

Vice President of Ritsumeikan University (in charge of research)
Supervisory Management Officer
Tatsuya Sato

Ritsumeikan University has promoted the appropriate administration and management of public research funds based on the "Guidelines for Management and Auditing of Public Research Funds at Research Institutions (Code of Practice)" set forth by the Ministry of Education, Culture, Sports, Science and Technology. Based on the "Regulations on Management of Public Research Funds at Ritsumeikan University", we aim to expand our efforts to prevent improper use of public research funds and to ensure more proper spending. Unfortunately, there have been cases of improper use of research funds at our University in the past. We use these bitter lessons to sincerely promote efforts for the appropriate spending of research funds. As part of those efforts, the "Research Fund Spending Guidebook" is issued every academic year in order to clarify and spread awareness of the research fund spending rules, as well as to improve the awareness of parties affiliated with our University.

Researchers involved in the spending of public research funds have the responsibility to "fulfill accountability regarding the application of research funds" and to "deepen ones understanding for the use of granted research funds", as described by the President earlier. As society changes, the rules regarding public research funds also change, and changes can also be seen in cases of improper use. Please use this Guidebook as well as the compliance education related to public research funds provided by our University to deepen your awareness of research fund spending, and strive for the appropriate spending of research funds.

1.3 For Appropriate Research Fund Spending

1.3.1 Basic Matters on Preventing Improper Use of Research Funds at Ritsumeikan University

Our University promotes the proper management of public research funds based on the Ministry of Education, Culture, Sports, Science and Technology's "Guidelines for Management and Auditing of Public Research Funds at Research Institutions (Code of Practice)".

We aim to expand our efforts to prevent improper use of public research funds and to ensure more proper spending at our University, as described below.

(1) Clarification of structure for responsibility within the institution

In order to properly administer and manage public research funds, we clearly establish and publish a structure for responsibility related to administration and management within the institution.

Also, in order to appropriately administer and manage public research funds, the President serves as the Chief Management Officer, and a Supervisory Management Officer, Secretariat Management Officer, Compliance Promotion Officer, and Compliance Promotion Deputy Officer are each appointed.

(2) Maintenance of an environment that is the base of appropriate administration and management

1. Implementation of compliance education / awareness activities

We use compliance education and awareness activities to spread awareness throughout the University regarding the duties and stance involved in receiving and using public research funds, rules for using public research funds, paperwork procedures, efforts to prevent improper use, and more.

2. Clarification and uniformity for rules

In order to appropriately administer research funds, we establish regulations and create rules to prevent the improper use of public research funds.

3. Clarification of professional authority

We establish members' authority and responsibility regarding paperwork processing for competitive research fund and the like, and aim to share understanding.

4. Handling of accusations and the like and establishment of regulations on investigations and punitive action

We establish regulations and aim for clarity and transparency regarding investigations and punitive action related to improper use of research funds. We also establish a service desk that accepts notifications from both inside and outside the University regarding improper use of public research funds.

(3) Grasping the causes of improper use and establishment / implementation of improper use prevention plans

We grasp the causes of improper use as well as establish, implement, and publish an improper use prevention plan for each academic year.

(4) Appropriate administration and management activities for research funds

We carry out appropriate budget spending in light of the improper use prevention plan. Spending of research funds is carried out in line with the Research Fund Spending Guidebook, which is issued every academic year and establishes rules at the University regarding the spending of public research funds.

(5) Promotion for the dissemination and sharing of information

We establish a consultation service desk for responding to consultations from within and outside the University regarding public research funds. We also spread awareness within the University of the University's policy on efforts against improper use of public research funds, and publish the same externally.

(6) State of monitoring

In order to appropriately manage research funds, the Improper Use Prevention Plan Promotion Department inspects documentary evidence and the Operations Auditing Office implements internal audits every academic year from the perspective of the University at large.

1.3.2 Ritsumeikan University Research Ethics Guidelines

In response to the establishment of the Science Council of Japan's "Code of Conduct for Scientists" in 2006 and the establishment of the Council for Science and Technology's "Guidelines for Responding to Misconduct in Research", our University established the "Ritsumeikan University Research Ethics Guidelines" (at the March 15, 2007 meeting of the Executive Board of Trustees), which clarifies the University's research principles and basic stance for research activities as well as the ethics and basic duties all persons involved in research activities should be equally conscious of. Our University promotes research activities based on these "Research Ethics Guidelines".

March 15, 2007

Rule #154

Research in the humanities, and social and natural sciences has evolved together with history as it became more advanced, more sophisticated, and more diverse. Not only is there the pursuit of truth in traditional academic fields, but fields are joined and new fields are created constantly. Ritsumeikan University declares that we will carry out the mission inherent to academic research, that is, despite the tumultuous environment surrounding the sciences, we will pursue truth without adhering to conventional customs or mechanisms, create and inherit culture, and contribute to the welfare of humanity and the progress of society.

University research is to be carried out freely based on good academic conscience. However, to ensure that freedom for research and for the University and researchers at our University to autonomously carry out their responsibility to society, it is extremely important to share a sense of ethics, and it is essential to have a perspective and specific mechanisms to protect the individuals, organizations, and the like to be researched as well as the researchers themselves from infringing behavior in the research process.

In order that scientific research at our University may be carried out appropriately and smoothly and continue to be trusted by society, we establish these Research Ethics Guidelines as a code that persons involved in research at our University should always be conscious of and comply with.

(1) Scientific research at Ritsumeikan University

- ① Our University promotes the pursuit of truth and solutions for issues faced by humanity based on the freedom of academic research in order to open the path to a future for humanity, and contributes to the peaceful, democratic, and sustainable development of the world and of Japan as an education and research institution.
- ② Our University focuses on both the practice of basic research based on the free and creative intellectual interest of individual researchers, as well as the priority research our University prioritizes as a matter of policy, thus working to form a unique research hub meeting global standards.
- ③ Our University not only promotes the internationalization of research activities and the dissemination of research results both inside Japan and overseas, but also works to collaborate with overseas research institutions and the like to become an international hub for scientific research.
- ④ Our University works to contribute to human welfare, the progress of society, world peace, and the local community through our research activities.
- ⑤ Our University works to improve functions for fusing research and education and to nurture humans who act with justice and ethics as global citizens.
- ⑥ Our University works to collaborate with institutions such as overseas individuals and organizations, national and regional public entities, private companies, and citizen social organizations, and actively promotes exchange in research education. Exchange with external parties shall comply with the Ritsumeikan University External Exchange Ethics Standards and the Ritsumeikan University Conflict of Interest Management Policy.

(2) Duties and code of conduct for researchers

"Researcher" is a general term for faculty and administrative staff members involved in research at our University, undergraduate and graduate students engaged in research activities at our University, visiting cooperating researchers, and the like.

(1) Basic matters

- ① Researchers must be conscious of the fact that scientific research depends on the trust and mandate of society, and act with sincerity and in line with their conscience and beliefs.
- ② Researchers must have respect for humans and observe basic human rights in their research, working to gain the understanding of society.
- ③ Researchers must comply with international codes, regulations, treaties, and the like, as well as the laws, regulations, guidelines, and the like of Japan and the various rules of our University.
- ④ Researchers must work to maintain and improve their own expert knowledge and capabilities, always training to reach a higher level.
- ⑤ Researchers must respect expert research in other fields as well as work to understand the culture, customs, values, and the like in research activities of other countries and regions. Collaborating researchers must understand that they are mutually independent and equal researchers and respect one another's academic standing.
- ⑥ If undergraduate or graduate students participate in research activities, researchers must take considerations so that the students do not suffer detriments.
- ⑦ Researchers must make responsible efforts for the safety and environment of people cooperating and engaging in research. They must work to build positive human relationships free of discrimination and harassments due to "disabilities", gender, nationality, and the like. Matters related to harassment shall be handled according to separately determined guidelines.
- ⑧ When engaging in research exchange with an external institution, researchers must observe the Ritsumeikan University External Exchange Ethics Standards and behave in accordance with the four principles of autonomy, democracy, disclosure, and peaceful use.
- ⑨ Researchers must pay careful attention for any conflicts of interest in their own research, reviews, evaluations, judgments, and the like, taking proper measures with consideration for the public nature thereof.
- ⑩ Researchers must act with sincerity in line with the spirit of these Guidelines throughout the process of research activities. They must not engage in nor become complicit in misconduct.

(2) Drafting of the research project and plan

- ① Researchers must draft research projects and plans that can be displayed as clearly as possible.
- ② When drafting research projects and plans, researchers must thoroughly grasp the achievements of previous research and sincerely confirm the originality and novelty of their own research.
- ③ During the course of their research, researchers must carry out self-checks on the progress of their research and work to give appropriate progress reports.
- ④ If, even during the course of their research, the possibility that the said research may have a negative impact on humans, society, or the environment arises, researchers must carefully consider whether to continue that research.

(3) Informed consent

- ① Researchers must protect the research subjects and research collaborators and comply with all related rules including laws, regulations, and guidelines.
- ② If carrying out research having been provided information or data of an individual related to their behaviors, thoughts and beliefs, financial status, environment, body or mind, or the like, researchers must thoroughly explain the purpose, significance, collection method, and the like to the provider and gain the consent of the provider.
- ③ Researchers must work to remove any foreseeable risks to the provider as much as possible.
- ④ The same shall apply when researchers are provided information or data from organizations, groups, or the like.

(4) Collection and management of materials, data, and the like

- ① Researchers must collect materials, data, and the like related to their research using scientific methods and means generally deemed valid.
- ② Researchers must appropriately store research records related to materials, data, or the like collected or created for their research and save said records for the necessary amount of time to allow for post-fact verification.

(5) Protection of personal information

- ① Researchers must be conscious of the importance of personal information as well as take the necessary measures to handle the personal information appropriately, in light of the fact that personal information must be handled carefully under the principle of respect for individuals.
- ② Researchers must make all efforts to manage the materials, data, and the like collected for their research, as well as never leak personal information learned through the course of research to another party without the consent of the concerned individual.
- ③ Researchers must respond with sincerity to any complaints or the like regarding the handling of personal information.

(6) Safe management of research equipment, chemicals, etc.

- ① When using research devices or equipment, or chemicals, materials, or the like in research experiments, researchers must comply with the related laws, regulations, rules at our University, and the like, and work for the safe management thereof.
- ② Researchers must take responsibility and carry out the final disposal of any residue, waste, used chemicals, used materials, or the like resulting from the process of research experiments.

(7) Appropriate spending of research funds

- ① Researchers must always be conscious of the fact that the source of research funds is provided by student tuition, subsidies from national and regional entities, grants from financial groups, donations from companies, etc., and must work for the appropriate spending of research funds.
- ② Researchers must use a granted research fund only for the purposes of the research for which it was granted.
- ③ When spending research funds, researchers must comply with related laws and regulations, our University's accounting rules, and the spending standards for the said research fund.

(8) Dissemination of research results

- ① Researchers have the right and duty to properly report and return all research results to society, except in cases where publication is restricted due to rational reasons such as protecting the rights of involved parties or acquiring industrial property rights.
- ② When announcing research results, researchers must investigate in detail and respect any preceding research as well as avoid infringing on the intellectual property of other parties.
- ③ When carrying out research and announcing the results thereof, researchers must not perform any misconduct such as fabrication (creating data that does not exist), falsification (changing or forging data), or plagiarism (using the ideas, data, or research results of another party without the appropriate citation).
- ④ When announcing research results, researchers must include anyone who substantially contributed to the said research activities and has responsibility regarding the research content and results as an author.

(9) Achievement evaluation for other parties

- ① When delegated by a Review Committee or the like to evaluate the achievement of another party, researchers must avoid including any arbitrary perspectives in the evaluation, but must perform appropriate evaluation following the evaluation standards, review procedure, and the like.
- ② Researchers must not leak or improperly use any information learned through involvement in the achievement evaluation for other parties.

(3) Duties of Ritsumeikan University

(1) Enhancement of the research environment and ethics education

- ① Our University maintains a research environment that allows all researchers to sufficiently exercise their capabilities and takes into consideration the growth of the researcher and competency formation based on aptitude.
- ② Our University implements the necessary awareness activities and ethics education in order to heighten researcher awareness of research ethics.
- ③ Our University raises awareness so that researchers comply with the Research Ethics Guidelines and act with sincerity.
- ④ Our University thoroughly spreads awareness so that the related laws, regulations, rules of our University, and the like are complied with, as well as takes the necessary measures to prevent misconduct from occurring in the implementation of research and spending of research funds.
- ⑤ Our University takes the necessary measures to solve situations in which a dispute occurs, such as a researcher having a conflict of interest or there being an unwarranted infringement on research activities.

(2) Establishment of the Research Ethics Committee

- ① Our University established the Ritsumeikan University Research Ethics Committee in order to promote the appropriate administration of these Guidelines as well as to respond to acts by a researcher that violate research ethics, consultation from parties handled in an unwarranted or unfair way, acts of infringement faced by researchers themselves, and the like.
- ② Matters regarding the Ritsumeikan University Research Ethics Committee (hereinafter, "the Committee") are established in the Ritsumeikan University Research Ethics Committee Regulations.

(3) Response to acts, etc., in violation of the Research Ethics Guidelines

- ① In the event that actions by a researcher in violation of these Guidelines are discovered, the President shall perform a factual investigation and, if the said violations are confirmed to be true, take the necessary measures. However, when the President deems it necessary, an Investigation Committee shall be established pursuant to the Ritsumeikan University Research Ethics Committee Regulations to perform an investigation.
- ② In the event our University receives a notification of misconduct or the like in research activities, our University shall respond pursuant to the Ritsumeikan Trust Regulations on Handling of Notifications.
- ③ The necessary items regarding the management and auditing of public research funds are determined in the Regulations on Management of Public Research Funds at Ritsumeikan University.
- ④ The necessary items regarding the response to fabrication, falsification, or plagiarism in research activities are determined in the Ritsumeikan University Code for Prevention of and Responses to Misconduct in Research Activities.

End of Text

Supplementary provision (Partial revision due to the establishment of the Ritsumeikan Trust Regulations on Processing of Notifications, November 10, 2010)

These Guidelines are to be enacted on November 10, 2010.

Supplementary provision (Partial revision due to the establishment of the Regulations on Management of Public Research Funds at Ritsumeikan University, March 25, 2015)

These Guidelines are to be enacted on April 01, 2015.

Supplementary provision (Partial revision due to the complete revision of the Ritsumeikan Trust Regulations on Processing of Notifications, September 5, 2018)

These Guidelines are to be enacted on October 01, 2018.

Supplementary provision (Partial revision due to the abolition of the Ritsumeikan University Code for Prevention of Misconduct in Research Activities and the establishment of the Ritsumeikan University Code for Prevention of and Responses to Misconduct in Research Activities, May 31, 2023)

These Guidelines are to be enacted on May 31, 2023, and applied starting on March 29, 2023.

1.3.3 Efforts to Prevent Research Misconduct**(1) What is research misconduct?**

Research misconduct involved in the spending of research funds is improper use, either intentionally or by gross negligence. The following lists major examples of improper use. However, inappropriate usage due to reasons like a simple accounting mistake or misunderstanding of the rules is also unacceptable.

☒ Entrusted money

Instructing a business to make up a fictitious transaction, and by this or similar means, having the business draw up a false invoice, then using such invoice to make one's university disburse research fund money, and having the business hold such money in its keeping.

☒ "Pooled money" (using bogus business trips or bogus honorarium/remuneration)

Falsifying or otherwise tampering with business trip expense applications or attendance records, and using such to make dishonest claims or similar for travel expenses or honorarium/remuneration, with the resulting money being held in the keeping of the laboratory or the researcher.

- ☒ **Alteration of documents (involving replacement, article substitution, article switch)**
Having a business draw up a false invoice, using such invoice to make one's university disburse research fund money, then having the business deliver articles different from the ones contracted for.
- ☒ **Unintended use**
Using research funds for purposes other than research (including personal uses), or using research funds with limitations on applications for another research project.
- ☒ **Flowback**
After first paying travel expenses or personnel costs and remuneration to a student or the like, gaining consent from that person to collect all or some of that money and reusing it as part of the budget for the laboratory or for personal uses.
- ☒ **Duplicate invoices**
Claiming overlapping travel expenses, despite receiving payment of travel expenses from another institution, or re-issuing receipts that can be issued online to make overlapping claims from multiple budgets.
- ☒ **Mismatched years**
Paying for goods with a budget for an academic year different from the academic year in which the goods were delivered (excluding cases where payments over multiple academic years are permitted, such as with multi-year funds for Grants-in-Aid for Scientific Research (hereinafter, "KAKENHI")).

Actions like the following are also prohibited as research misconduct.

- ☒ **Improper receiving**
Receiving research funds through a deceitful and improper method, such as by applying for research funds under the name of another researcher, or applying with falsehoods on application documents.
- ☒ **Improper acts**
Fabricating, falsifying, or plagiarizing the data, information, investigation results, or the like displayed in an announced research result, either intentionally or due to significant negligence to carry out the basic care obligation befitting of a researcher.

(2) Guideline actions

The Ministry of Education, Culture, Sports, Science and Technology revised the "Guidelines for Management and Auditing of Public Research Funds at Research Institutions (Code of Practice) (Decided by the MEXT Minister on February 15, 2007)" on February 18, 2014, and established the "Guidelines for Dealing with Improper Acts in Research Activities (Decided by the MEXT Minister on August 26, 2014)" in August of the same year. A revision was enacted also on February 1, 2021, requiring research institutions to create more concrete and clear measures as described in the Guidelines with "strengthening governance", "raising awareness", and "strengthening systems to prevent misconduct" as the three main pillars.

Research misconduct is an issue that not only individual researchers must engage in. Research institutions must also take responsibility to prevent it, thus creating an environment where it is difficult to engage in research misconduct. There is a need to promote efforts to prevent research misconduct before it happens and to clarify the responsibility for management through the establishment of a responsibility system as an organization. At Ritsumeikan University, we have determined the responses to the requirements in both Guidelines at the Executive Board of Trustees (December 24, 2014) and are engaged in taking the necessary measures.

(3) Compliance education

Researchers enrolled at our University are broadly required to undergo compliance education. In particular, researchers who receive or newly apply for public research funds, including KAKENHI, absolutely must undergo compliance education and, after taking a comprehension test, submit a pledge. Persons who do not submit a pledge will not be allowed to receive or newly apply for public research funds at the University.

- Researchers who are new to the University must undergo the University's compliance education and submit a new pledge to the University, even if they have already undergone similar compliance education at their previous educational institution and submitted a pledge to it.
- The undergoing of compliance education and submission of a pledge which our University requires as part of our efforts to prevent improper use and ensure appropriate spending of public research funds must be done for the academic year determined by our University every five years.

Reference

Public research funds

- Grants-in-Aid for Scientific Research (KAKENHI)
- Competitive research funds allocated by Ministry of Education, Culture, Sports, Science and Technology and other public fund-allocating bodies
- Research funds allocated by government organizations, independent administrative institutions, regional public organizations, special public corporations, and similar entities
- Grant money, etc., to which "appropriate management and auditing shall be performed according to the revised guidelines" applies by notification from the Ministry of Education, Culture, Sports, Science and Technology or rule indicated by the allocating body

Method for undergoing

① Undergoing compliance education (video)

Access the Research Division website (Research Fund Appropriate Spending -> Compliance Education) and undergo compliance education (watch the video).

② Comprehension test regarding public research funds and submission of pledge

Access SmartDB, which is displayed on the same page, then undergo the comprehension test and submit a pledge. (Your RAINBOW ID and password are required to use SmartDB.)

- * You can also submit this on paper if you cannot access SmartDB.
Download the "Comprehension Test / Pledge" sheets on the same page and then submit that to the Research Office or Office of Research Strategy and Integrity.


(4) Research ethics education

In order to carry out research, all researchers enrolled at the University must undergo the research ethics e-learning course provided by the Japan Society for the Promotion of Science, [eL CoRE]^{*1}. After doing so, you must submit the "Certificate of Completion" you are given after taking the course via SmartDB^{*2}.

Researchers who are new to the University must undergo eL CoRE and submit a "Certificate of Completion", even if they have already undergone similar research ethics education (such as having undergone eL CoRE or other ethics education such as eAPRIN until the last academic year) at their previous educational institution.

Furthermore, the University requires researchers to undergo research ethics education every five years in the academic year specified by the University. However, this may not apply in the future if major changes to the interval of taking education or education contents arise due to changes, etc., in the policy of the Ministry of Education, Culture, Sports, Science and Technology, etc.

Research ethics education program	Research ethics e-learning course [eL CoRE]
Method for undergoing	Access the research ethics e-learning course website ^{*3} , select "New registration (Individuals)", and acquire your course ID and password. (This is not the ID and password for applying KAKENHI.)
Submitted document	"Certificate of Completion" ^{*2}

^{*1} eL CoRE has been created based on the research ethics education material (Instructions to Conscientious Scientists for Sound Development of Science) created by the Japan Society for the Promotion of Science ( <https://www.jsps.go.jp/j-kousei/data/rinri.pdf>). As there is more detailed information available, we recommend you thoroughly read through this as well.

^{*2}  <https://sdb.ritsumei.ac.jp/hibiki/BRDDocument.do?func=insert&binderId=10274>

^{*3}  <https://elcore.jsps.go.jp/top.aspx>