


Chapter 2 Handling of Research Funds

2.1 Main Differences from Last Academic Year

- Due to a revision of the Electronic Book Preservation Act (Japan) was revised, ① data related to electronic transactions must be saved, and ② documents received on paper are scanned for storage. Ritsumeikan University also carries out processing based on the "Ritsumeikan Trust Regulations for Paperwork Processing Related to the Prevention of Modification and Deletion of Electronic Transaction Data" as well as the "Ritsumeikan Trust Regulations for Electronic Storage of Documents Related to National Tax by Scanner". In particular, when scanning a receipt for storage, please scan the data within two months after acquisition and then submit your application for reimbursement. For invoices and delivery statements as well, send them to the budget office contact person promptly after acquisition.
- Supplementary information may be added during the academic year. If information is updated, the latest version will be posted to the budget cycle management (BCM) page.
 https://www.ritsumei.ac.jp/research/member/research_expenses/09.html/

2.2 Major Types of Research Funds

(1) Competitive research fund programs

For information about the latest competitive research fund programs, check the Cabinet Office website.

 <https://www8.cao.go.jp/cstp/compefund/>

Furthermore, this University designated one half of the indirect expenses under the competitive funding program as research environment enhancement funds, and these are spent on enhancing research environments for the researchers who win the competitive funds.

(2) Research aid

Our University has a research aid program aimed at improving research capability, disseminating research results, forming a research hub, and the like. For information about the latest program, check the Research Division website (Research Aid).

2.3 Contact Information for Various Procedures

The procedures for management and spending of research funds are carried out according to various regulations and rules at this University. At this University, each Research Office manages research funds (institutional management). All procedures other than online procedures must be completed through a Research Office. Also, if you have any questions or matters to discuss regarding the procedures, please feel free to inquire at the applicable Research Office.

Research Office	Contact info
[Kinugasa or Suzaku Campus affiliation] Research Office at Kinugasa Campus	56-1 Toji-in Kitamachi, Kita-ku, Kyoto 603-8577 Shugakukan 1st Floor and 2nd Floor
[Biwako-Kusatsu Campus affiliation] Research Office at Biwako-Kusatsu Campus	1- 1-1 Noji-higashi, Kusatsu, Shiga 525-8577 [Natural sciences] Research Center for Disaster Mitigation System 3rd Floor [Humanities and social sciences] Across Wing 5th Floor
[Osaka Ibaraki Campus affiliation] Research Office at Osaka Ibaraki Campus	2-150 Iwakura-cho, Ibaraki, Osaka 567-8570 Building A 8th Floor
[Grants-in-Aid for Scientific Research, Individual Research Allowance, Research Environment Enhancement Funds, Governmental Public Funds] In Research Office at Biwako-Kusatsu Campus Research Fund Accounting and Administrative Center	1- 1-1 Noji-higashi, Kusatsu, Shiga 525-8577 Research Center for Disaster Mitigation System 3rd Floor

2.4 Expenses for Which Research Funds may be Spent

Research funds may be used for items necessary for the execution of research, to the extent that such use conforms to the corresponding research tasks, intent of the funding program or project, and rules related to the research funds.

The following indicates types of expenses and examples thereof where research funds may be used. Refer to the relevant pages in the list below for the spending procedures of each type of expense.

Type of expense	Example	Spending procedures	Page
Costs for goods, subcontracting, etc.	<ul style="list-style-type: none"> ● Goods (Purchase of commodities (equipment and consumables)) ● Other (subcontracting, etc.) <ul style="list-style-type: none"> ➢ Costs that are intended for implementing the research (Examples: Printing, creating reproductions, developing and printing photos, communication (such as stamps and telephone bills)) ➢ Transport ➢ Leases for research venues (only if none of the affiliated institution's facilities are adequate for conducting the funded project) ➢ Conferences (such as rental of the venue and meals (excluding alcoholic beverages)) ➢ Equipment rental and leasing (such as computers, automobiles, experimental equipment/tools) ➢ Equipment repairs ➢ Transportation other than travel expenses ➢ Presentation of research achievements (such as contributions to academic journals, website creation, preparation of pamphlets to publicize the research achievements, and PR activities disseminating research achievements to the general public) ➢ Disposal of experiment waste, etc. 	Chapter 3 Costs for Goods, Subcontracting, Etc.	P.24
Travel expenses	Transportation expenses, accommodation fees and daily allowances for the Investigator and research collaborators engaged in overseas or domestic travel to collect materials, conduct surveys, attend meetings, present research achievements, and other purposes.	Chapter 4 Travel Expenses	P.72
Personnel costs and remunerations	<ul style="list-style-type: none"> ● Expenses for personnel costs involved in work required for document creation/management, experiment assistance, and research activities ● Remunerations for lectures, provision of specialized knowledge, translation, proofreading, cooperation in questionnaires, and for researchers affiliated in Japan or overseas 	Chapter 5 Personnel Costs and Remunerations	P.89

Note!

Depending on various university regulations and rules at various Ministries, Agencies, and related corporation application programs, usages may not be permitted for certain types of expenses or examples, or the handling for that type of expense in accounting may be different from that of KAKENHI. Especially for external funds such as public research funds, refer to the accounting handling procedures and manuals for the applicable research fund before taking the necessary spending procedures.

If you are in any doubt regarding spending, be sure to consult with the person in charge of the budget.

2.5 Expenses for Which Research Funds may not be Spent

Research funds may not be spent for expenses that are incurred for purposes other than the research, or that have no direct relation to the research. Nor may research funds be spent, in principle, in a way that spans academic years. Please complete the order, delivery, and payment for goods used in a particular academic year under the funding budget for that academic year.

For matters related to educational expenses related to a college/graduate school such as laboratory expenses, please consult with the Division of Academic Affairs (the administrative office of your affiliated college). Also, be aware that for scholarship contributions and the like, the usage scope may vary depending on the contract contents.

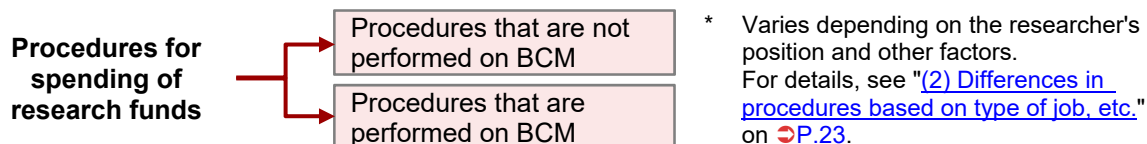
When spending research funds, always keep in mind that the researchers themselves must bear accountability regarding matters such as fairly selecting destinations where orders are placed when researchers themselves place orders and appropriately spending the research funds.

2.6 Procedure Methods for Spending of Research Funds

(1) Types of procedure methods

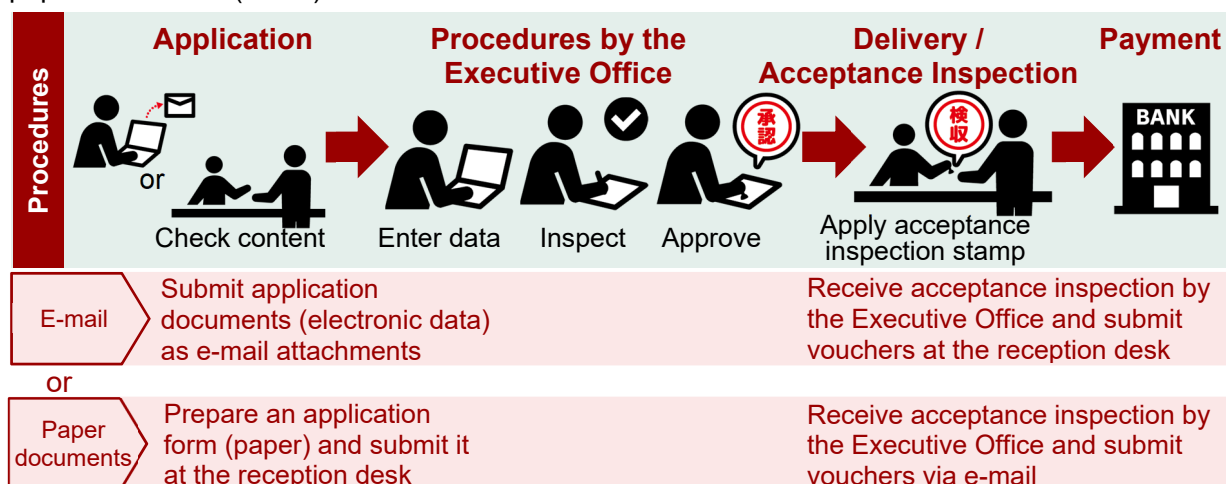
Depending on the researcher's type of job and other factors, there are cases in which procedures that use the "Budget Cycle Management System" (BCM) are possible and cases in which procedures that use BCM are not possible. Therefore, there are two types of procedures for spending research funds: "procedures that are performed on BCM" and "procedures that are not performed on BCM."

For "procedures that are performed on BCM," the system allows you to perform procedures from application to Executive Office approval, and checks/circulation when performing an acceptance inspection. For "procedures that are not performed on BCM," the required documents are prepared as electronic data and submitted via e-mail.



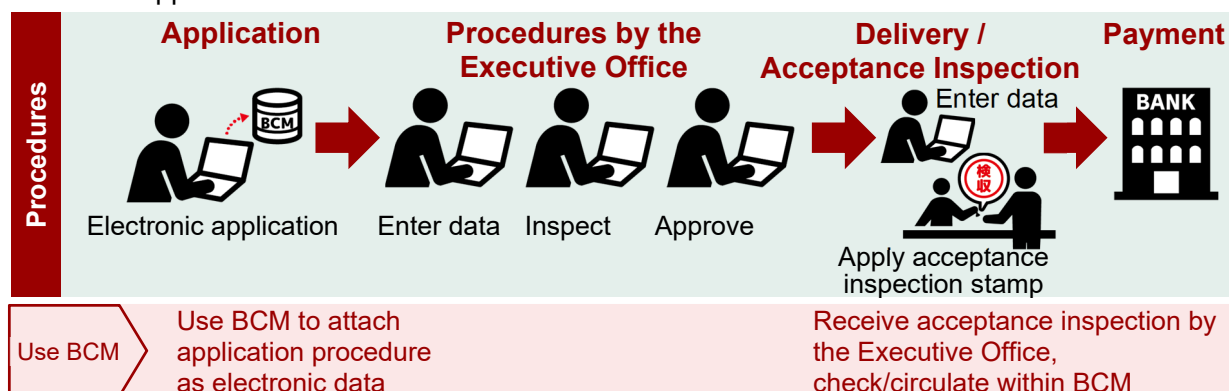
Procedures that are not performed on BCM (via e-mail or paper documents)

The application procedure is carried out by sending Excel or other data via e-mail or by submitting paper documents (forms).



Procedures that are performed on BCM

Electronic applications are submitted via the Web.



For more information about BCM, refer to the 'Budget Cycle Management System: Simple Guide (Researchers' Edition)'.

In this Guidebook, when the procedures differ depending on the researcher, they are described as either "procedures that are performed on BCM" or "procedures that are not performed on BCM". Please refer to the appropriate description to complete the relevant procedure.

(2) Differences in procedures based on type of job, etc.

As mentioned above, there are two types of procedure methods to apply for research funds: "procedures that are performed on BCM" and "procedures that are not performed on BCM". The researchers who follow each procedure are described below.

Researchers who perform "procedures that are performed on BCM" (when spending one's own research funds)

Researchers who perform procedures that are performed on BCM must have the job type of "tenured faculty, administrative staff, and the like at this University" as shown in the following table. In addition, BCM is configured so that a representative of a research fund who has a RAINBOW ID can complete the procedures even if he or she is not in one of the indicated job types.

Job Type	BCM Usage Configuration	Procedure Methods for Spending
Tenured faculty member (employment period not fixed), fixed-term faculty member, special-contract faculty member (tokubetsu keiyaku faculty), specially-appointed faculty member (tokubetsu nin'yo faculty), professor / distinguished professor, eminent professor (tokubetsu shohei faculty), eminent research professor (tokubetsu shohei kenkyu faculty), research professor, lecturer / contract lecturer, special assistant professor, research associate	A RAINBOW ID has been issued and BCM usage configurations have been done in advance.	Carry out procedures on BCM.
Part-time lecturer, teaching lecturer, visiting professor, affiliate research professor, visiting research professor, eminent professor (faculty holding two posts [persons with continuous service from before AY 2012]), senior researcher, researcher, JSPS fellow (PD, DC, etc.), RARA student fellow, assistant researcher, visiting cooperating faculty (senior research fellow, visiting senior researcher, visiting scholar, project researcher), research assistant, academic research assistant, adjunct administrative staff, this University's college/graduate student, trainee, research student, hourly-based employment staff	A RAINBOW ID has been issued, but procedures for configuration are required before using BCM.	
Visiting faculty, other university's college/graduate student, other person outside the university	A RAINBOW ID has not been issued (including those with no application submitted).	Procedures are carried out at a Research Office desk.

Researchers who perform "procedures that are not performed on BCM"

"Procedures that are not performed on BCM" are for "visiting faculty, other university's college/graduate student, other person outside the university", as described in the table above. Certain types of jobs are not uniformly granted permission to use BCM. However, as mentioned above, a representative of a research fund who has a RAINBOW ID can complete "procedures that are performed on BCM".