

## Chapter 6 Materials at the End of This Guidebook

### 6.1 Creotech's "Order/Contract Support Service"

Creotech performs the following in place of researchers: consultations regarding various related matters, determining of specifications sheet (support for creation of specifications sheet), planning of processes and obtain quotes as necessary, creation and sending of order forms, delivery deadline coordination, progress management, acceptance inspection by Executive Office\*, delivery statements (completion reports), compiling of invoices, and similar tasks.

**\* Performing "acceptance inspection by Executive Office" in place of the Executive Office**

Creotech performs "acceptance inspection by Executive Office" of delivered goods in place of the Executive Office, after which the goods are given to the researcher. It is not necessary to take goods to the Acceptance Inspection Site of the corresponding campus to have them once again undergo "acceptance inspection by Executive Office".

**Point** 

- This service can be used for matters in which the price for one order/one set is less than 100,000 yen.
- This service reduces the burden on researchers as they do not have to perform tasks such as collecting quotes and specifications sheet that they generally must perform.
- As the University has subcontracted Creotech to perform this service, there is absolutely no cost burden to the individual research funds.

#### Contact information for the Creotech "Order/Contract Support Service" desk

Desk	TEL	FAX
<b>Kinugasa-Suzaku Center</b> (Room 121, 1st Floor, Shugakukan, Kinugasa Campus)	Extension: 511-7108, 7109 External phone no.: 075-465-8178	Extension: 511-7110 External phone no.: 075-465-8179
<b>BKC Center</b> (2nd Floor, BKC Canopy)	Extension: 515-2117 External phone no.: 077-561-3490	Extension: 515-2119 External phone no.: 077-561-2649
<b>OIC Campus Operations Office</b> (Campus Management Room 2, 1st Floor, Building A North Wing, OIC)	Extension: 513-2033 External phone no.: 072-665-2021	Extension: 513-2039 External phone no.: 072-665-2039

## 6.2 Spending of Individual Research Allowance

The individual research allowance is a system for subsidizing things deemed necessary for the daily research activities of the researcher himself/herself. Goods purchased using individual research allowance belong to the Ritsumeikan Trust, but can be set aside for exclusive use during one's tenure here.

As this is a school fund of this University, we ask that you spend it in accordance with the University spending standards.

### (1) Outline

- Allocated amount: 390,000 yen
- Spending period: Within the academic year
  - \* Spending over academic years such as carry-over is not permitted.
- Allocated to
  - ① Faculty members without a fixed employment period\* Excluding tenured lecturers in basic science and engineering education and tenured lecturers in foreign languages
  - ② Fixed-term faculty members (professors, associate professors, lecturers, assistant professors)
  - ③ Specially-appointed professors (tokubetsu nin'yo professors)
  - ④ Distinguished professors
  - ⑤ Those faculty members with a fixed employment period\* whose contracts stipulate that the individual research allowance is to be "paid in accordance with the Ritsumeikan University Rules for Handling the Individual Research Allowance"
  - \* If you have signed an employment contract with a fixed employment period and the employment contract either has no stipulation about the individual research allowance or stipulates that it is "to be paid as an allowance", then no procedures are required.
- Claiming method  
At the end of each academic year (or upon assuming office for newly-appointed faculty), you must submit the "Individual Research Allowance Research Progress Report and Research Plan". (The Executive Office will separately contact applicable parties.)

### (2) Points regarding spending

- Usage of this allowance is not permitted for things not directly related with research activities, things used in educational activities, things where it is difficult to differentiate between public and private use, things with a high level of general use, and the like.
  - \* Be aware that if you use the purchased goods for a purpose other than research activities at this University, the goods may be deemed private goods and therefore become subject to income tax.
- The desks, chairs, bookshelves, telephones, desk stands, desk lights, and the like that the Ritsumeikan Trust installs in the faculty laboratories are standard furniture for laboratories. The purchase or installation of furniture or fixtures due to replacement or disposal is not permitted.
- Spending is not permitted for employing a research assistant, assistant researcher, or adjunct administrative staff with an employment period of six months or more.
- Complimentary copies of books are considered the presentation of a result for a researcher, and therefore spending is permitted for those expenses.
  - ➡ See "[3.6.9 When Purchasing Complimentary Copies of Your Own Book](#)" on [P.64](#).
- Purchases exceeding the allocated amount are permitted only in cases where the differentiation with other budgets is made clear. If spending in combination with other budgets, make the differentiation, such as the quantity, clear.

- Spend the allowance systematically so that, as much as possible, spending is completed by the end of February.

### (3) Other

#### Handling of the individual research allowance during pre-birth / post-birth maternity leave, childcare leave, and care-giving leave

The above types of leave assume, in general, that the party on leave will not perform "work" including research activities. However, spending for "purchasing consumables (such as books)", "cost for submitting academic papers", "annual membership fees for an academic conference", "participation in online academic conferences", and the like can be deemed to be within the scope of "autonomous research" for maintaining one's research capability and ensuring a smooth return to research activities after returning to work. Therefore, the spending of the individual research allowance is permitted, but limited to cases deemed necessary by the vice president of the University (in charge of research).

## 6.3 About Research Environment Enhancement Funds (Indirect Expenses Under Competitive Funding Program)

It is prescribed that all indirect expenses under the competitive funding program must, after being granted, be handed over by the Research Representative and research partner to their research institution of affiliation. At this University, the indirect expenses that are handed over in this manner are managed and spent with due institutional care in accordance with the following rules.

- Common Guidelines for Spending Indirect Expenses Under Competitive Funds (Revised May 29, 2014, by Liaison Conference among Relevant Ministries on Competitive Funds)
- Spending Rules (Funding Conditions) Stipulated by Project Originators ("Rules for Spending of KAKENHI by Researchers (Subsidiary Conditions)" and similar rules)
- Agreement on Indirect Expenses Handling Under Competitive Funds at Ritsumeikan University

Since academic year 2008, this University has 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. The remaining half is designated as "research support/research infrastructure enhancement funds", and the University spends these in a planned manner on enhancing research support functions and research infrastructure for our educational institution as a whole.

### (1) Research environment enhancement funds

- Research environment enhancement funds can be spent only within the academic year in which indirect expenses are received under the competitive funding program. The balance amount left over cannot be carried over into the next academic year.
- This can also be used for expenses that cannot be covered with direct expenses, but research environment enhancement funds cannot be spent in combination with direct expenses. (It is necessary to clearly separate this from expenses that should be covered with direct expenses.)

## (2) Applicable items for spending of research environment enhancement funds

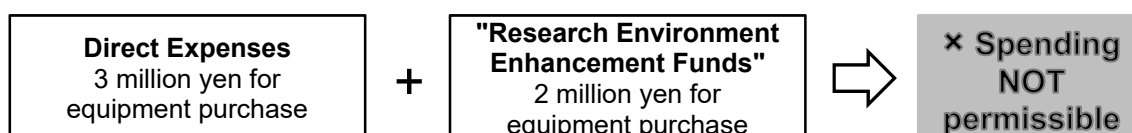
Research environment enhancement funds can be spent as the following types of expenses, for which spending is not permitted under the applicable research project.

- Necessary expenses to be used collectively for all research projects and for the promotion of applicable research activities (such as personnel expenses for researchers/research assistants, purchase of equipment, consumable supplies, instrument rental, communication fees, honorarium/remuneration, domestic travel expenses, meeting expenses and printing expenses)
- Expenses related to the publication and dissemination of research results

## (3) Spending examples of "Research Environment Enhancement Funds"

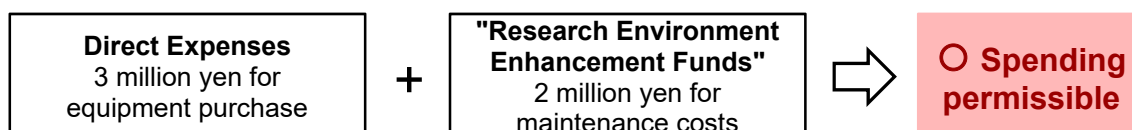
### Example 1: Purchase of goods

- If purchasing research equipment costing 5 million yen:



For purchases of goods regarded as forming a set, it is not permissible to spend direct expenses and "research environment enhancement funds" mixed together.

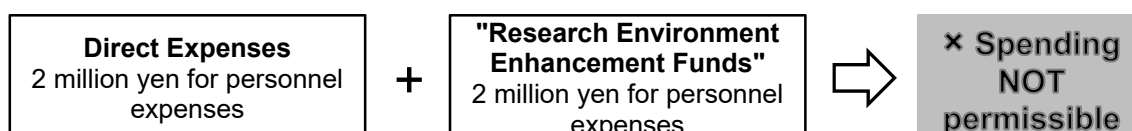
- If disbursing 3 million yen for research equipment and 2 million yen for maintenance costs:



Indirect expenses may be used for applied research purposes in the research concerned. In the above, spending is permissible because the purpose for which the indirect expenses are to be spent is clearly distinct from that for which the direct expenses are to be spent.

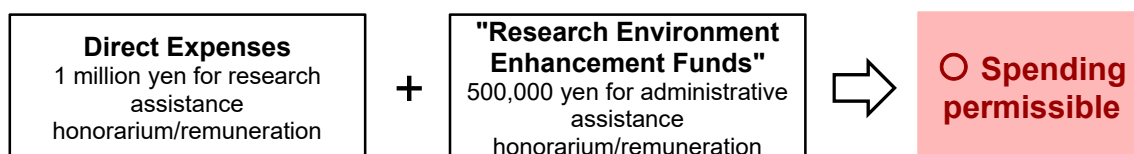
### Example 2: Payment of honorarium/remuneration and personnel expenses

- If spending personal expenses for researchers and similar personnel (annual amount of 4 million yen)



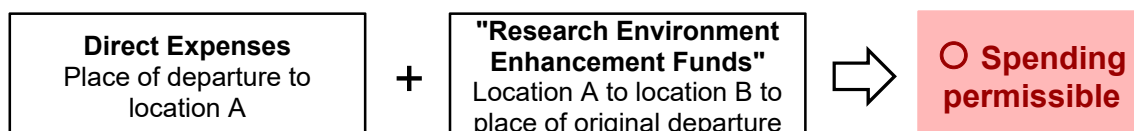
When researchers and similar personnel are hired, a single employment contract is concluded and the duties are defined in such contract. Therefore, it is not permissible to spend direct expenses and "research environment enhancement funds" mixed together for such purpose.

## ■ Honorarium/remuneration for part-time employees



"Research environment enhancement funds" can be spent on payment of honorarium/remuneration for the work, provided that the work to be requested is clearly separated from other work and conforms to the use purposes of such funds.

### Example 3: Travel expenses



For example, in a case where a trip from the place of departure to location A is made for purposes of the research concerned, and a return trip from location A via location B for applied research purposes, it will be possible to spend direct expenses and "research environment enhancement funds" on the outward trip and return trip respectively.

## 6.4 Spending of "Special Daycare Expenses" Involved in Participation in an Academic Conference, Workshop, Etc. Using Research Funds

### (1) Applicable parties

Faculty member / researcher affiliated with this University possessing a research fund where the budget is managed by the Research Office or the Research Fund Accounting and Administrative Center (see "[\(2\) Research funds where spending is permitted](#)" on [P.129](#)) who is raising a child in year 3 of elementary school or younger\* and corresponds to either ① or ② below

- ① His/her spouse is normally working a full-time job.
- ② He/she handles childcare everyday as a single-parent.

\* However, applications will also be permitted for children in years 4 to 6 of elementary school in cases where special support is required, such as considering the child's health situation.

## (2) Research funds where spending is permitted

The following research funds where the budget is managed by the Research Office or the Research Fund Accounting and Administrative Center.

- Direct expenses for "Grants-in-Aid for Scientific Research -KAKENHI-" from the Ministry of Education, Culture Sports, Science and Technology / Japan Society for the Promotion of Science
- External funds not excluded from expenditure subjects in the rules of use of the project originators or the like regarding spending of special "daycare expenses"
- Advanced Research Programs (Research Promotion Programs (KAKENHI acquisition promotion), etc.)
- Research Environment Enhancement Funds
- Individual Research Allowance

\* As business trips themselves are not permitted during pre-birth / post-birth maternity leave, childcare leave, and care-giving leave, the said expenses cannot be spent even for the above research funds.

## (3) Applicable participation in an academic conference or workshop

Cases where academic conferences or workshops where participation is necessary to carry out the research project for the above research funds are held on a weekend (including periods where the nursery or daycare center the child normally attends is closed) or require overnight lodging, and circumstances necessitate using a special daycare service.

## (4) Spendable "special daycare expenses"

### [1] Special necessary daycare fees outside the normally necessary daycare fees

#### Points regarding spending

- ① Special daycare services provided by the academic conference or workshop
  - (a) Invoice / delivery statement or receipt
  - (b) Material that can confirm it is a special daycare service provided by the academic conference or workshop  
(E.g., Academic conference or workshop outline, application form (duplicate copy) / e-mail for using daycare)
- ② Daycare service located where the academic conference or workshop is held (located where one is staying)
  - (a) Invoice / delivery statement or receipt
  - (b) Material that can confirm it is the applicable daycare service  
(E.g., Screenshot of the daycare center website, application form (duplicate copy) / e-mail for using daycare)
- ③ Daycare service near your residence
  - (a) Invoice / delivery statement or receipt
  - (b) Material that can confirm it is the applicable daycare service  
(E.g., Screenshot of the daycare center website, application form (duplicate copy) / e-mail for using daycare)
  - (c) Material that can confirm it is outside the normally necessary daycare fees (Not required if it can be confirmed with (a) or (b))  
(E.g.: breakdown of late-night daycare and holiday daycare, etc.)

**[2] Travel expenses for children receiving daycare services from items ①②③ in [1]****Points regarding spending**

The actual travel expenses (transportation expenses, accommodation expense) for the same number of days as the business traveler's participation period in the academic conference or workshop can be paid (daily allowance shall not be paid). Note that there are some research funds, such as KAKENHI, where spending is not permitted. Be sure to consult in advance.

- \* The origin point for the transportation expenses is the station closest to the child's residence.
- \* For accommodation expenses, the specified amount shall be the upper limit per night, and the child's name must be clearly written on the receipt (or lodging certificate).
- \* A business trip application / report procedure for the child is not required, but the business traveler's business trip application / report shall describe that the traveler brought along his/her child.

However, only in cases of participating in child-participatory projects (such as workshops) included in the academic conference or workshop, the travel expenses for the accompanying child can be spent (even without use of a daycare service). In such a case, please provide materials that can confirm the participation in and implementation of child-participatory projects (e.g., application form (duplicate copy) / e-mail for using the child-participatory project, academic conference or workshop implementation outline).

**(5) Salary taxation**

Essentially, the "special daycare expenses" should be covered by the worker, thus using research funds to cover this results in salary taxation.

**(6) Other points to keep mind**

Be careful to ensure that "special daycare expenses" are separate from daily "daycare expenses," which, according to social conventions, should be covered from one's salary or the government child allowance. The faculty member or researcher themselves must appropriately take measures to fulfill their accountability.

Any changes to the handling of "special daycare expenses" due to the usage status or the like will be published on the Research Division website.

## 6.5 Handling of research funds during pre-birth / post-birth maternity leave, childcare leave, and care-giving leave

Even during a leave period, the spending of research funds is permitted within the scope of "autonomous research" for maintaining one's capability necessary for the work of research activities. In consideration of the intent of Labor Standards Act and other related laws and regulations, activities for maintaining one's capability for research during pre-birth / post-birth maternity leave and childcare / care-giving leave are considered "autonomous research (not work)". Researchers are asked to act at their own discretion. During pre-birth / post-birth maternity leave and childcare / care-giving leave, researchers are asked to thoroughly consider their health most of all in activities.

### (1) Conditions for application

- This is applicable to faculty members / researchers affiliated with this University possessing a research fund where the budget is managed by the Research Office or the Research Fund Accounting and Administrative Center.
- It must be within the scope of "autonomous research" for maintaining the necessary research skills exceptionally in order to contribute to a smooth return to research activities after returning to work as well as to maintain research capability.
- This is limited to cases deemed necessary by the vice president of the University in charge of research after going through one's affiliated superior, in accordance with an application by the person on leave.
- Persons on leave are not permitted to come to the University. (As it violates the intent of pre-birth / post-birth maternity leave and childcare / care-giving leave, research activities on the University campus are also not permitted.)

### (2) Usage scope for research funds

For the usage scope for each research fund, check the Research Division website (Research Fund Appropriate Spending → Research Fund Management).

### (3) Points regarding spending

- Spending is not permitted for travel expenses or transportation expenses. With the exclusion of equipment and fixtures of 500,000 yen or more (tax included) for one order/one set, other items are handled in accordance with the current expense spending rules. However, please check the items to keep in mind for each item.
- If purchasing goods or the like, the researcher himself/herself must confirm delivery at his/her own discretion. However, for goods that are not completely consumed, promptly bring them to the Acceptance Inspection Site on your affiliated campus upon returning to work and undergo acceptance inspection.
- Each month, the documentary evidence involved in the spending of research funds for that month, such as invoices, delivery statements, and receipts, must be sent to the Research Office and the Research Fund Accounting and Administrative Center.
- If you have any other questions, be sure to inquire with the Research Office in advance.

**(4) Application method**

Apply via SmartDB.

You can access it from the Research Division website (Research Fund Appropriate Spending -> Programs Related to Spending Research Funds) or the Research-Life Support Division for Promotion of Gender Equality (Research Support).

If you would like to spend multiple budgets, submit one application for all of them.

## **6.6 Implementation of Self-Motivated Research Activities by Young Researchers**

In accordance with system improvements at the Ministry of Education, Culture, Sports, Science and Technology (MEXT), in order to nurture and create more opportunities as well as form a career path for young researchers, starting from AY 2020, it became possible to allot part of the efforts for engaging in a research project for young researchers employed to carry out a project using competitive research funds including KAKENHI towards self-motivated research activities by the young researcher that contribute to project promotion as well as activities that contribute to improving research and management skills (hereinafter, "self-motivated research activities, etc.") while paying the personnel costs from the project where that young researcher is employed.

Based on these system improvements, this University will permit self-motivated research activities, etc., by researchers employed using competitive research funds including KAKENHI who have followed the prescribed procedures. Furthermore, the criteria such as age for young researchers under this system are based on the criteria established in "Implementation Guidelines for Self-motivated Research Activities by Young Researchers Employed with Competitive Research Funds (Agreement of the Liaison Meeting of Related Offices and Ministries on Competitive Research Funds dated February 12, 2020), revised on December 18, 2020", but may vary depending on the characteristics of each competitive research funding system. For details, check the procedures for each competitive research funding system.

**(1) Procedures****① Applications**

- If a young researcher (research professor (assistant professor) / senior researcher, or researcher) wishes to engage in self-motivated research activities or the like, the host researcher hosting that young researcher should submit the "Application Form for Independent Research Activities, Etc., by Early Career Researchers" and receive approval from the Research Division Secretariat Manager.
- If a young researcher wants to apply for KAKENHI, he/she must submit the "Approval Application for KAKENHI Application".

**② Changes**

- If a change occurs in the activities contents, period, or the like of self-motivated research activities, etc., the accepting faculty member should submit the "Approval Application for Change to Young Researcher Self-motivated Research Activities, Etc." and receive approval from the Research Division Secretariat Manager.

**③ Reports**

- When completing self-motivated research activities, the accepting faculty member must submit the "Activity Report on Self-motivated Research Activities, Etc.".

- If work management is performed in hourly units or daily units, a "management chart" used for managing the rate at which work is engaged in, separate from the shift schedule, must be submitted at the end of every academic year and when an activity period finishes. The Research Office will contact hosting facility members with details about the submission of the "management chart".

## **(2) Submission method**

Procedures for ① Applications, ② Changes, and ③ Reports are performed via SmartDB.

You can access it from the Research Division website (Research Appointments / Acceptance -> Self-motivated Research Activities by Young Researchers).

## **6.7 Spending of Expenses Involved in Assignments Other than Research from Direct Expenses of Competitive Research Funds (Buyout Program)**

The "Improvement of the Competitive Research Fund System (notice)" (Office of Research Funding Administration, Promotion Policy Division, Research Promotion Bureau, MEXT, administrative contact, October 26, 2020) implemented an "adjustment enabling direct expense of competitive research funds to cover the costs of assignments other than research (introduction of buyout system)", and our University has also implemented the buyout system as of April 1, 2021.

### **6.7.1 Items regarding spending on buyout expenses from direct expenses**

#### **(1) Applicable projects**

Competitive research funds under the jurisdiction of ministries and agencies (Confirm with the project originator if the project is applicable.)

#### **(2) Concept of spendable expenses**

This enables spending of expenses to cover the costs of assignments other than research (buyout expenses) for work a research representative (PI) or research partner (CI) performs at his/her affiliated research institution, by request of the said person, in order to create more time to focus on the research project. This also allows the spending of buyout expenses for research partners in the same way.

#### **(3) Scope of work that can be assigned, work contents, upper limit that can be assigned annually, etc.**

The buyout program at our University is described in a separate document.

For details, check the Research Division website (Research Fund Appropriate Spending → Programs Related to Spending Research Funds).

## 6.7.2 Items regarding usage of the buyout system

### (1) Agreement between the research representative (PI) or research partner (CI) and the University (research institution)

The University (research institution) must implement the assignment requested by the PI or CI in accordance with the buyout system and based on an agreement between the PI or CI and the University regarding the necessary matters such as the content and cost thereof.

### (2) Procedures

The PI or CI requesting to use the buyout system should submit the "Application to Use the Buyout System" via SmartDB.

### (3) Appropriate spending of expenses

If implementing assignment using a sum of multiple research funds, keep in mind it is necessary to clarify the reasoning for splitting the expenses and ensure that expenses are allotted appropriately with no overlap between research funds.

### (4) System operation

For specific procedures and other details regarding the operation of the buyout system, check the Research Division website (Research Fund Appropriate Spending → Programs Related to Spending Research Funds).