

# 2009 Guidelines for the Disbursement of Research Funds

(For Researchers)

Division of Research, Ritsumeikan University

[http://www.ritsumei.ac.jp/kenkyu/4kenkyu\\_hiyou/4\\_2.html](http://www.ritsumei.ac.jp/kenkyu/4kenkyu_hiyou/4_2.html)

# Guidelines for the Disbursement of Research Funds (For Researchers)

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These guidelines contain rules and procedures that researchers should know and follow when requesting the disbursement of research funds.

- These guidelines are reviewed and revised every year. They will also be revised during the year if changes are made or deficiencies are found. The latest version can be found on our official website.

Ritsumeikan University Top Page → Faculty & Staff Links → Faculty

→ Research Assistance

(Website of the Office of Research): <http://www.ritsumei.ac.jp/kenkyu/index.html>

→ Operational Rules & Forms: [http://www.ritsumei.ac.jp/kenkyu/4kenkyu\\_hiyou/4\\_2.html](http://www.ritsumei.ac.jp/kenkyu/4kenkyu_hiyou/4_2.html)

- It is impossible to include every case or interpretation of these rules in the guidelines. If you have any questions, please feel free to contact the Humanities and Social Sciences Research Office or the Science and Engineering Research Office.

## 1. Proper disbursement of research funds

The Ministry of Education, Culture, Sports, Science and Technology laid down the “Guidelines for Management and Auditing of Public Research Funds at Research Institutions (code of good practice)” (February 15, 2007) and has since been promoting national commitment to the proper use of research funds. Universities and researchers are urged to ensure strict compliance with laws and regulations governing the use of research funds.

We therefore ask you to reconfirm and recognize the public nature of research funds, your responsibility for their proper use and the significance of problems that might arise if they should be used for a purpose other than the purpose for which the funds were established and manage them in accordance with the basic rules for the disbursement of research funds.

### 1-1 Basic principles underlying the disbursement of research funds

All research funds take on a public nature as they are established to contribute to the development of academic research. Researchers have a responsibility to use them in a fair and proper manner and in full compliance with their purposes and rules.

#### ■ Use of research funds for purposes other than the original intent

The use of research funds for a purpose other than the purpose for which the research funds were established constitutes misconduct. Moreover, pooling fund money by requesting disbursement for fictional part-time work, overstating travel expenses and creating fictitious purchase orders also constitutes misconduct due to use for purposes other than the original intent, even if the disbursement may actually be used for the research involved.

Using research funds for purposes other than the original intent will lead to the imposition of heavy legal and social sanctions against researchers and universities, such as the return of grants, suspension of eligibility to apply for public research funds (individuals and institutions), a reduction in subsidies for ordinary expenses and imprisonment or penalties based on the Act on Regulation of Execution of Budgets Pertaining to Subsidies.

Misuse of Grant-in-Aid for Scientific Research received (For details, please refer to the “Grant-in-Aid for Scientific Research Handbook.”)

**Return of the grant: Additional amount may be added to the grant in question.**

**Suspension of eligibility to apply for the grant:**

**The person who misused the research funds and conspirators - 2 to 5 years**

**(Suspension of grants to every research project for two to five years)**

**Co-researchers other than said person - 1 year**

**(Suspension of eligibility to apply for new grant offers)**

## 1-2 Basic rules for the disbursement of research funds

- (1) In principle, when purchasing goods, researchers should not decide on the supplier or prices on his/her own; the Secretariat should conduct ordering and acceptance inspection. In particular, for the purchase of goods worth more than 100,000 yen, procurement procedures must be carried out and researchers should not place an order on their own.

<The requested budget is implemented based on the “Agreement on the Procurement of Goods using Ritsumeikan University Research Funds”>

- (2) Statement for Travel Expenses for a business trip should be created in accordance with the actual itinerary and approved by a travel requisition. If there are changes in the original itinerary, a revised application should be submitted promptly. Travel expenses shall be calculated based on the most economical and rational routes and method and disbursed accordingly. After returning from a business trip, the fact of making a business trip must be clearly presented by promptly submitting a Report on Business Trips.

<The budget is implemented based on the “Agreement on the Disbursement of Research Funds under the charge of Office of Research, Ritsumeikan University for Travel Expenses (exception)” and “Agreement on the Disbursement of Research Funds under the charge of the Office of Research, Ritsumeikan University for Travel Expenses to Outside Persons”>

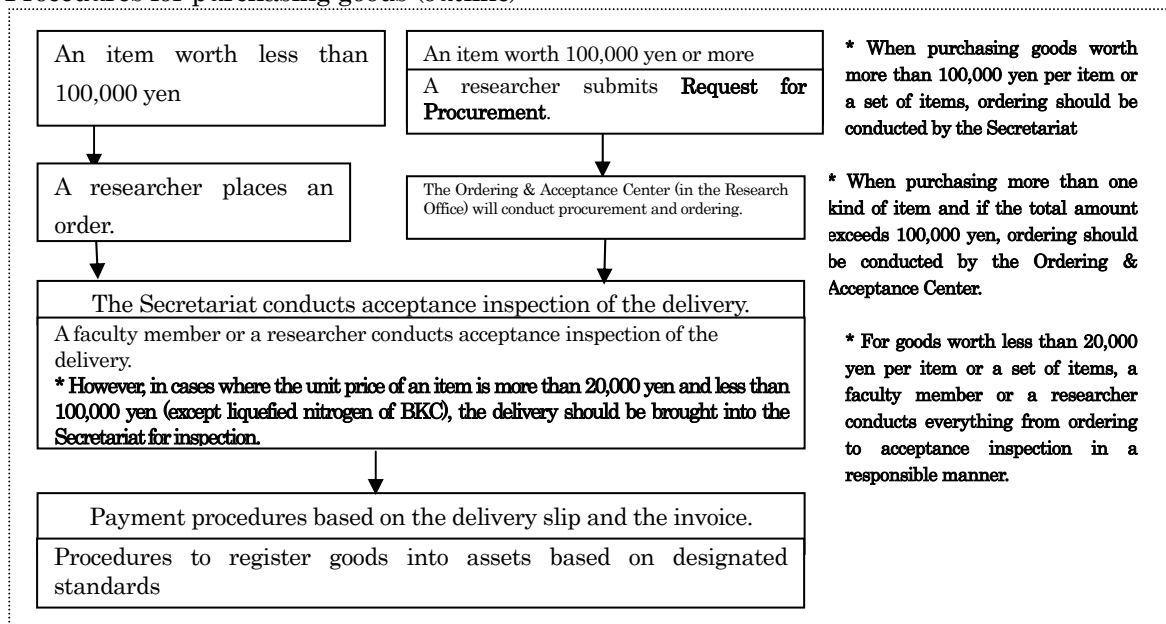
- (3) Regarding honoraria for part-time workers, researchers must discuss work contents, working hours and wages with part-time workers before they start working and supervise their working hours. Wage payment should be made in the month after the month when they were employed.

<The budget is implemented based on the “Agreement on Honoraria and Wages for Part-Time Work related to Research Activities of Ritsumeikan University”>

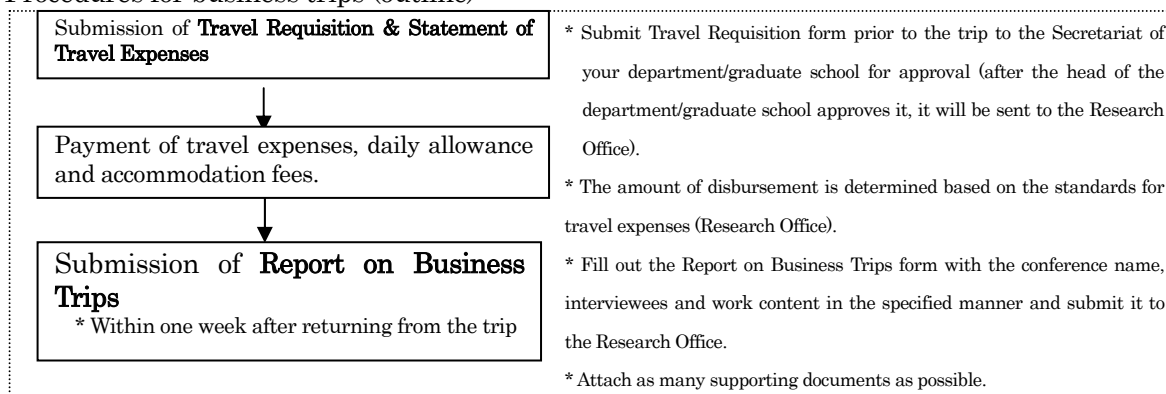
- (4) If you have any questions regarding the disbursement of research funds, be sure to contact the Humanities and Social Sciences Research Office or the Science and Engineering Research Office in advance to confirm the disbursement rules.

## 1-3 Disbursement Procedures (flow chart)

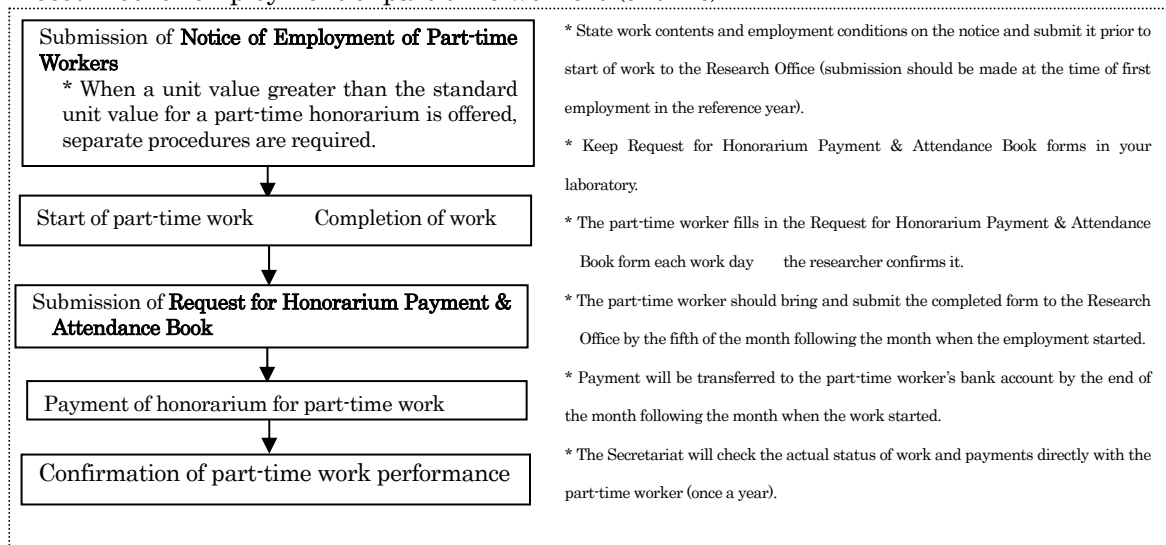
### ■ Procedures for purchasing goods (outline)



### ■ Procedures for business trips (outline)



### ■ Procedures for employment of part-time workers (outline)



For details, please refer to pages 6 - 18.

## 2. Types of Research Funds

### 2-1 Major public research funds

Program Name	Competent Authorities
Grant-in-Aid for Scientific Research Global COE Program (funding for establishing research centers) Science and Technology Promotion Adjustment Expenses Support Project for the Formation of Strategic Research Bases at Private Universities (former Promotional Project for Advancement of Academic Research at Private Universities)	Ministry of Education, Culture, Sports, Science and Technology

### 2-2 A list of competitive research funds programs of other ministries and agencies (2008)

Ministry/Agency	Program Name
Cabinet Office (CAO)	Grant-in-Aid for the Food Safety Risk Assessment
Ministry of Internal Affairs and Communications (MIC)	Strategic Information and Communications R&D Promotion Program (SCOPE)
	Financial aid for promotion of advanced technology development in telecommunications and broadcasting
	Program for Promotion of Private-Sector Key Technology Research
	Promotion Program for Fire and Disaster Prevention Technologies
Ministry of Education, Culture, Sports, Science and Technology (MEXT)	Core Research for Evolutional Science and Technology (CREST)
	World Premier International Research Center Initiative (WPI)
	Promotion of Key-Technologies Research and Development
	Japan EOS Promotion Program
	Innovative Nuclear Research and Development Program
	Development of System and Technology for Advanced Measurement and Analysis
	Promotion of Humanities and Social Sciences Research Corresponding to Policies and Social Needs
	Original Technology-Seeds Development Program
	University-Industry Collaborative Grants for Fostering Innovation in Technology-Seeds
	Science and Technology Incubation Program in Advanced Region
Collaboration of Regional Entities for the Advancement of Technological Excellence	

\* There are other programs and research projects financed by public research funds.

Ministry/Agency	Program Name
Ministry of Health, Labour and Welfare (MHLW)	Health and Labour Sciences Research Grant
	Program for Promotion of Fundamental Studies in Health Sciences
Ministry of Agriculture, Forestry and Fisheries (MAFF)	Program for Promotion of Basic Research for Creation of New Technologies and Sectors
	Program for practical technology development to promote new policies for agriculture, forestry and fisheries
	Program for new technology development to activate food industry via industry-government-academia collaboration
Ministry of Economy, Trade and Industry (METI)	Grant for Industrial Technology Research
	Support program for commercialization of innovation
	Program for promotion of development and use of oil and natural gas
	Regional New Consortium R&D Project
Ministry of Land, Infrastructure and Transport (MLIT)	Innovative and Viable Nuclear Energy Technology Development Project
	Program for Promoting Fundamental Transport Technology Research
Ministry of the Environment	Subsidy for Research and Development of Construction Technologies
	Environmental Technology Development Fund
	Grant-in-Aid for Scientific Research on Waste Treatment
	Global Environment Research Fund
	Greenhouse Gas Mitigation Technology Development Program

2-3 Major internal research advancement promotion programs

Program Name		Outline
Research Promotion Programs	Fundamental Research	Internal research funds to support and enhance a variety of fundamental research projects. Currently, three types of research funds are available: 500,000 yen, 1 million yen and 2 million yen.
	Priority Research	Funds that focus support on research projects that have high potential for contributing to the formation of research bases of world excellence. The amount of the research funds is determined individually.
	Start-up Grant for Young Researchers	A start-up fund for researchers 42 years old or younger or those who started working as a researcher after 2007.
	Research Grant coupled with Grant-in-Aid for Scientific Research	This is a program to provide grants to researchers who ranked high among applicants for Grant-in-Aid for Scientific Research, but could not receive it.
Ritsumeikan Global Innovation Research Organization (R-GIRO) Research Program		Research funds to promote the creation of new academic fields, such as via the fusion of various fields and the development of new technologies.
Full-Time Research Faculty Program		This is a program to support further progress in the research work of faculty members who have demonstrated outstanding research performance or who are greatly expected to achieve a breakthrough in research. It provides funds to make arrangements for substitute professors as well as to cover expenses to further promote research.
Program for Promotion of Research Internationalization		This program supports the internationalization of research by enhancing the international dissemination of research findings.

\* In addition to the above, funds obtained from companies through joint and contract research and scholarship funds endowed by them also constitute important sources of research funding.

### 3. How to Use Research Funds

#### 3-1 Institutional management

- Universities are held responsible for the management of research funds and all procedures related to them including disbursement. At Ritsumeikan University, the Humanities and Social Sciences Research Office and the Science and Engineering Research Office (hereinafter referred to as the relevant Research Office) serve as the Secretariats for the management of research funds. You should, therefore, perform all related procedures through these Secretariats.

#### 3-2 Expenses that can be covered by research funds

- Research funds can be used flexibly for a wide range of expenses required for research projects as long as such expenses are within the scope of the purpose of each research project or program.

- (1) Goods expenses: Expenses for the purchase of goods
- (2) Travel expenses: Expenses (transportation expenses, accommodation fees, daily allowance) for domestic/overseas business trips (for data collection, surveys, meetings for research arrangements or the presentation of research findings) by research representatives, research partners and other research assistants.
- (3) Honorarium: Expenses for the payment of honoraria, compensation, wages or salary to persons who provide assistance to research (sorting out materials, assistance with experiments, translation/proofreading, provision of expertise, delivery/collection of questionnaires, collection of research materials, etc.) and for the payment to temporary help services (when signing an employment contract, the research institute shall be the party of the contract).

- (4) Other expenses required for the completion of the research

Example: Printing expenses, copying expenses, image development and printing expenses, communications expenses (stamps, telephone, etc.), haulage expenses, rental fees for rooms to conduct research (only when it is difficult to conduct subsidized research within the facilities of a research institute), conference expenses (venue fees, meals, etc.), other rental fees (computers, cars, experimental equipment and instruments, etc.), transportation expenses other than travel expenses and expenses related to the presentation of research results (paper submission fees to academic conferences, expenses for the creation of websites, expenses to create brochures to disseminate research results, etc.).

**\* Since there are expenses that are not covered by public research funds provided by ministries, agencies and other related organizations, be sure to contact the appropriate Research Office for details.**

#### 3-3 Expenses that cannot be covered by research funds

- Research funds cannot be used for purposes other than research or anything that is not related to research.  
Moreover, they cannot be used for expenses that extend into the next fiscal year. As a rule, goods to be used within the current fiscal year should be purchased using the budget for the same fiscal year.
- Since conditions for the disbursement of research funds vary with the funds, please refer to the guidelines created by each granting organization or the organization that commissioned the research and contact the appropriate Research Office for any inquiries.

## 4. Procedures for the Disbursement of Research Funds

### 4-1 Procedures for purchasing goods

Procurement procedures are also required for the outsourcing of some tasks or surveys, repair work and printing.

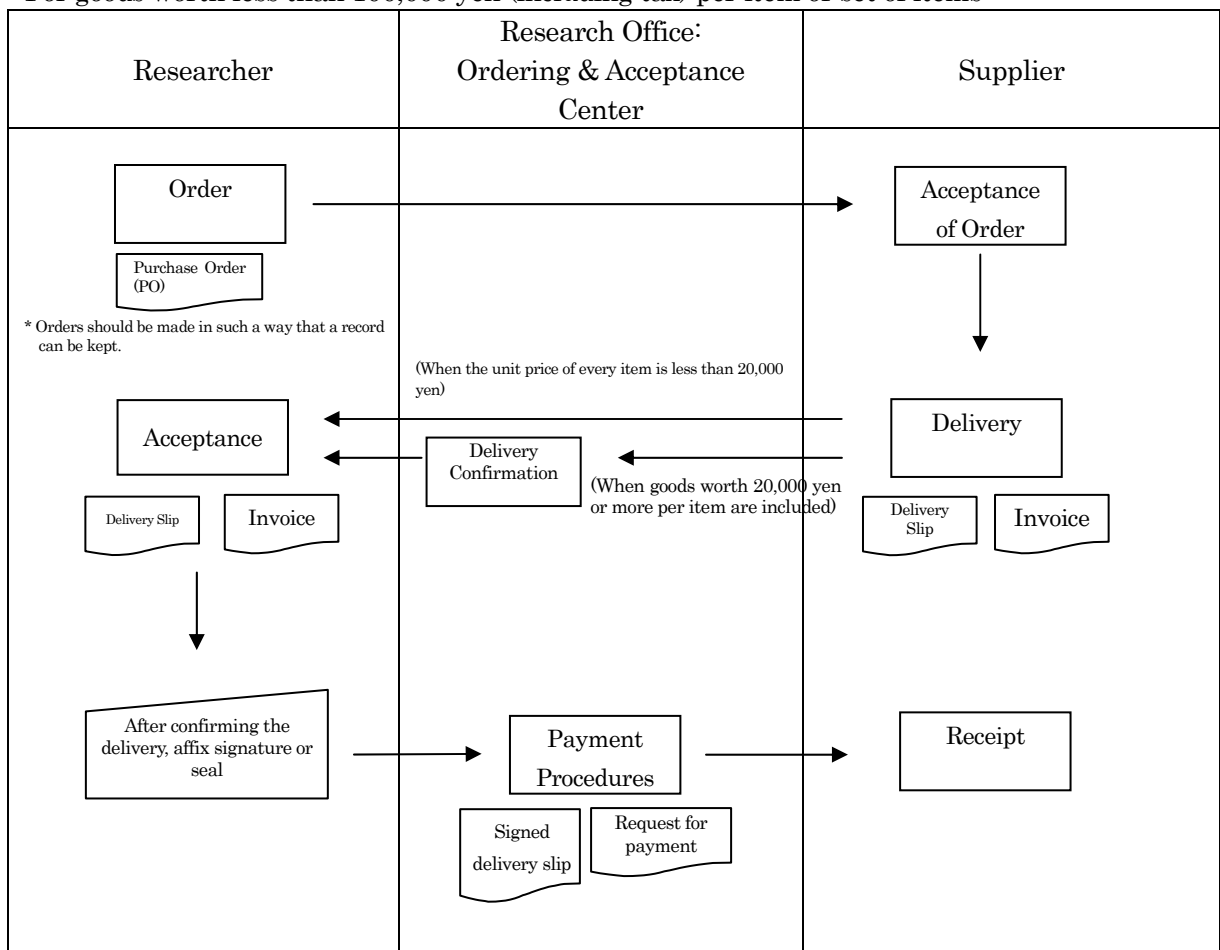
Payment should be made based on a supplier's invoice after conducting acceptance inspection and obtaining approval from the institution.

Out-of-Pocket payment should be avoided as much as possible (except emergency or inevitable cases, such as when the use of a credit card is the only acceptable means for the payment). Please note that when you pay out-of-pocket using your reward points for a mass retailer or Internet shop (such as Amazon), the discount obtained by using the points will not be reimbursed.

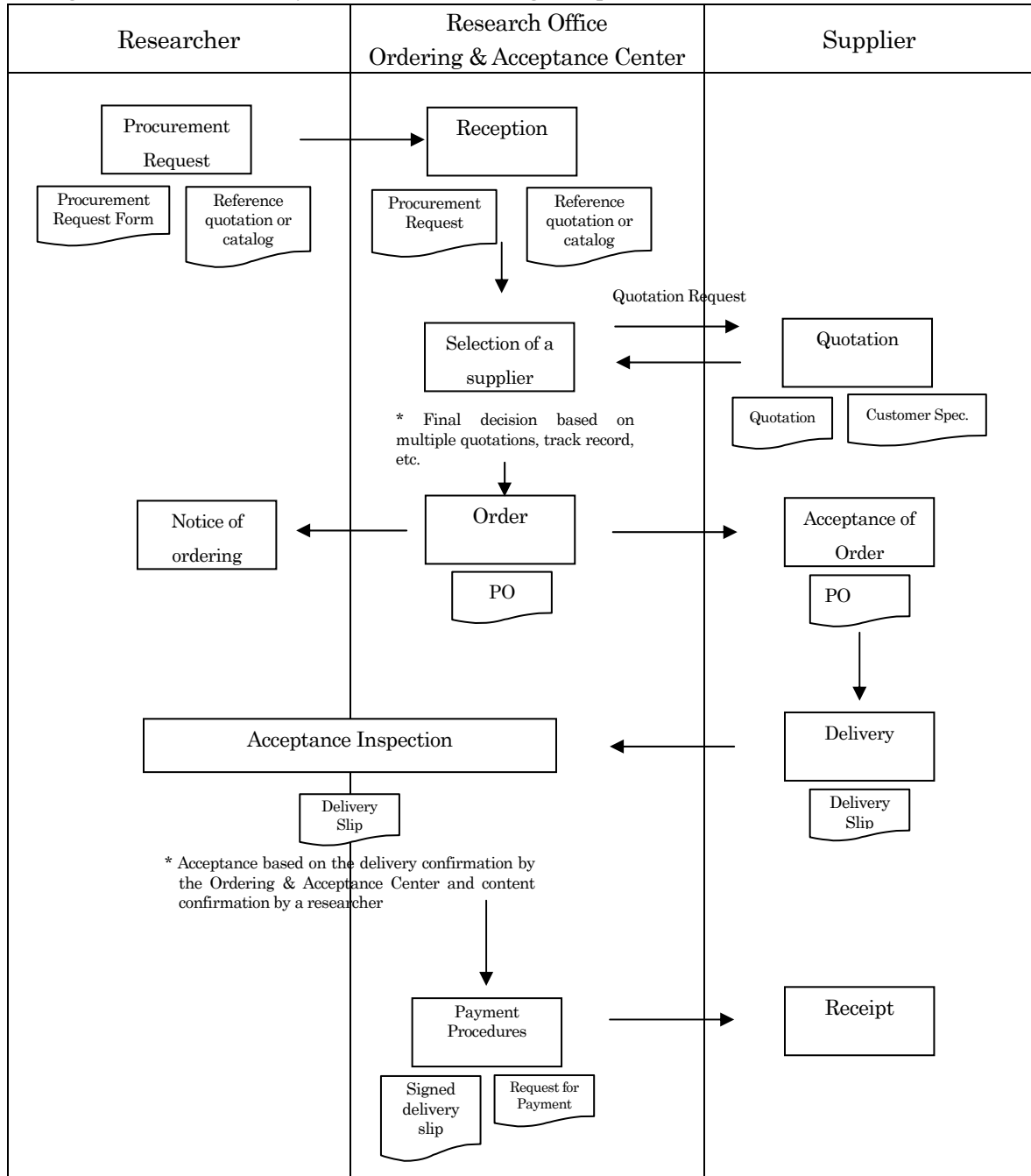
When ordering goods worth 100,000 yen (including tax) per item or set of items, submit a Procurement Request to the Ordering & Acceptance Center. A set of items or a series of books should be regarded as one set and requires a Procurement Request.

When the necessity of disbursement or its relevance to the research is not clear, you may be asked to submit a "Statement of Reasons for Disbursement."

<For goods worth less than 100,000 yen (including tax) per item or set of items>



<For goods worth 100,000 yen or more (including tax) per item or set of items>



#### 4-1-1 Procurement & Ordering

For goods worth less than 100,000 yen (including tax) per item or a set of items

- When purchasing/ordering goods required for research that are worth less than 100,000 yen per item or set of items, you should place an order in such a way that a record of the order can be kept (e.g., e-mail or fax). You should also select a supplier or a store from which to purchase the goods.
- In cases where the unit price of an item is less than 100,000 yen, but the total amount of items per order amounts to more than 100,000 yen (including tax), you should not place an order by yourself, but submit Procurement Request to the Ordering & Acceptance Center.

For goods worth 100,000 yen or more (including tax) per item or set of items

- When ordering goods worth 100,000 yen or more (including tax) per item or set of items, the Ordering & Acceptance Center will select a supplier and place an order after comparing quotations of more than two companies and reviewing their track records, delivery time and support services in a comprehensive manner. You as researchers are asked to submit a Procurement Request to the Ordering & Acceptance Center along with Multiple Quotations/Catalogs or Specifications/Design Drawings.
  
- In order to procure goods in a prompt and proper manner, we ask you to fill out the Procurement Request form accurately with the names of goods, model numbers, specifications, manufacturers and accompaniments such as accessories and giveaways (a brief description such as “a set of XX” is not acceptable).
  
- When multiple quotations are difficult to obtain, such as for made-to-order goods, the repair of certain equipment and goods that are handled only by certain companies in Japan, procurement will be conducted on a sole-source basis. In these cases, you are asked to fill out the Request for Sole-Source Procurement form in the specified and research-related manner with the names of products, the name of the desired supplier and the delivery time.

#### 4-1-2 Delivery & Acceptance Inspection

For goods worth less than 20,000 yen per item or set of items

Upon delivery, please check if the content of the delivery corresponds to the content of the purchase order, confirm the date of delivery, affix your seal to or sign the delivery slip and submit it to the relevant Research Office.

**Delivery Slip**

MM/DD/YYYY

To School Corporation  
Ritsumeikan:

○○○ Company

**¥10,000**

No.	Product Name	Quantity
1	○○○	1 piece
2		200g
3	××××	5 pieces

We have delivered goods as stated above.

**(Signature or seal)**

Sample of delivery slip (less than 20,000 yen)

#### <Confirmation points for Delivery Slips>

- It should be addressed to either “School Corporation Ritsumeikan” or “Ritsumeikan University (the name of an individual person is not acceptable).
- Date of delivery must be entered (blank date not acceptable)
- Details of goods delivered must be provided.
- The researcher (ordering party) should check the delivery content and affix his/her seal (or signature) to it.

- For goods worth 20,000 yen or more per item or set of items (unit price)
- <When the unit price is 20,000 yen or more and less than 100,000 yen>
- They should be delivered to and inspected by the Acceptance desk of each campus.
  - Except “liquefied nitrogen” of BKC
  - Confirmation by the Acceptance desk (acceptance seal affixed) and confirmation of delivery content by the researcher (signature or seal) shall complete the acceptance procedure.
- <When the unit price is 100,000 yen or more (procurement procedure required)>
- For all delivery cases in this category, confirmation by the Secretariat (acceptance seal affixed) and confirmation of delivery content by the researcher (signature or seal) shall complete the acceptance procedure.
  - If goods should be delivered directly to a laboratory without undergoing the inspection by the Ordering & Acceptance Center, you should promptly inform the Center of this fact. A staff member of the Center will come to you to inspect them.

**Delivery Slip**

MM/DD/YYYY

To School Corporation  
Ritsumeikan:

○○○○ Company

**¥50,000**

No.	Product Name	Quantity
1	○○○○	1 piece
2		200g
3	××××	5 pieces

We have delivered as stated above

Inspected by the  
Research Office  
Division of Research

**(Signature or seal)**

Should be addressed to “School Corporation Ritsumeikan” or “Ritsumeikan University” (the name of an individual person is not acceptable)

Date must be entered (blank date not acceptable)

Name of delivering company must be specified.

Details of goods delivered must be provided.

Delivery confirmation by the Acceptance desk or the Ordering & Acceptance Center and content confirmation by the researcher (ordering party)

Sample of a delivery slip (20,000 yen or more)

#### 4-1-3 Payment for purchases

- For goods worth less than 20,000 yen per item or set of items
- Submit the delivery slip and the invoice to the relevant Research Office.
  - The Research Office will check the signed delivery slip against the invoice, confirm the budget to be implemented and pay for the purchases.
  - When requesting that a supplier reissue the delivery slip and the invoice, take special care to avoid duplicate payments.
- For goods worth 20,000 yen or more per item or set of items
- The Research Office will check the delivery slip signed by both the Secretariat and the researcher against the invoice, confirm the budget to be implemented and pay for the purchases.

**Invoice**

MM/DD/YYYY

To School Corporation  
Ritsumeikan:

○○○○ Company Company Seal

**¥50,000**

Breakdown

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Invoice Sample

Should be addressed to "School Corporation Ritsumeikan" or "Ritsumeikan University" (the name of an individual person is not acceptable)

Complete breakdown on the amount billed must be provided.

Date must be entered (blank date not acceptable).

Name of the billing company must be specified and its company seal must be affixed.

**(For exceptional out-of-pocket payment)**

**Receipt**

MM/DD/YYYY

To School Corporation  
Ritsumeikan:

○○○○ Company Company Seal

**¥50,000**

Item

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(Back of the receipt)

**Taro Ritsumei  
(Signature and seal)**

Receipt Sample

Should be addressed to "School Corporation Ritsumeikan" or "Ritsumeikan University" (the name of an individual person is not acceptable)

Receipt should be itemized (or attach an itemized receipt)

The researcher must affix his/her signature or seal to the back of the receipt. \* Please be advised that putting a seal may erase the print.

Date must be entered (blank date not acceptable).

Name of the recipient company should be specified and its company seal must be affixed (If not affixing a company seal is a common practice, please check with the Secretariat).

**4-1-4 Registration of goods as assets**

- Those goods that are worth 200,000 yen or more per item or set of items (including tax and purchase-related expenses, such as haulage and installation costs) and for which the useful life is more than one year are regarded as fixtures (in principle, stored for ten years) and registered as assets, except those goods for which ownership resides with the country.
- Regardless of the above, when books worth more than 50,000 yen per copy were purchased using a Grant-in-Aid for Scientific Research, donation procedures to the University will be taken and they will be registered as University assets.

- Checking in kind will be conducted annually on the goods that have been registered as assets. Therefore, please report any change in the place of installation to the relevant Research Office immediately.  
For the disposal of these goods, there are predetermined procedures to be followed. Please contact the relevant Research Office prior to disposal.
  
- Please note that some research funds put restrictions on the disposal (including alterations and disassembling) of certain goods.

## 4-2 Procedures related to Business Trips

### 4-2-1 Business trip application procedures

For faculty of Ritsumeikan University  
<Full-Time Faculty of the University>

- When making a business trip, please fill in the areas encircled with a thick solid line on the Travel Requisition Form (For Faculty) and submit it to the office of the department or graduate school you belong to. The department/graduate school office will take required procedures including consultation with the faculty meeting. After it is approved by the head of the department or the graduate school, it will be sent back to the relevant Research Office.
- When attending an academic conference or a workshop, please attach supporting documents that show the schedule and the venue of the event, such as a program or a notice of a conference (copies are acceptable).

<Part-time Instructors and Visiting Professors (for a faculty holding two posts)>

- When a person who has a main place of work other than the University makes a business trip in relation to the research of the University, the University will make a request for approval for a business trip to his/her main place of work if necessary. Persons in this category are asked to observe the following procedures: (i) complete the Statement of Travel Expenses; be sure to designate if such a request is necessary or not on the Statement; (ii) have the completed Statement approved by a full-time faculty of the University (a research representative or co-researcher); (iii) submit the Statement to the relevant Research Office. The relevant Research Office will then send a letter requesting approval for a business trip to their main institutions.
- Part-time instructors who have no main place of work should fill in the Statement of Travel Expenses provided by the Office of Research and submit it to the relevant Research Office.

For outside persons (researchers and co-researchers at other institutions) and graduate and undergraduate students

Please fill in the Statement of Travel Expenses provided by the Office of Research and submit it to the relevant Research Office.

For graduate students, the “Academic Conference Participation Assistance Program” and other programs are in place and are administered by the Graduate School Section. Therefore, please check directly with such students to avoid duplicate payments.

Employment Status	Employment with the University (Yes/No)	Forms to be submitted
Specially invited faculty, full-time instructors and contract instructors, for whom the University is the main place of work	Y (internal)	Travel Requisition Form (for faculty)
Specially invited faculty and part-time instructors whose main place of work is not the University	Y (internal)	Statement of Travel Expenses
Par-time instructors who do not have a main place of work	Y (internal)	Statement of Travel Expenses
PDs appointed based on the Ritsumeikan University Postdoctoral Fellow Appointment Rules	Y (internal)	Travel Requisition Form (for faculty)
RAs appointed based on the Rules for Ritsumeikan University Research Assistants	Y (internal)	Travel Requisition Form (for faculty)
Visiting professors and chair professors	Y (internal)	Decided individually based on the appointment contract
Research Fellowship for Young Scientists, Japan Society for the Promotion of Science (DC1, DC2, PD, SPD, RPD)	N (external)	Statement of Travel Expenses
Undergraduate and graduate students, trainees and postgraduate students of the University other than the above	N (external)	Statement of Travel Expenses
Undergraduate and graduate students of other universities	N (external)	Statement of Travel Expenses
Visiting researchers	N (external)	Statement of Travel Expenses

#### 4-2-2 Payment for travel expenses

Domestic business trips

■ The amount of payment for travel expenses is calculated based on the existing rules. In principle, the approved amount is paid directly to the person making the business trip.

■ As a rule, when the distance from the point of origin (station) to the nearest JR station to the destination facilities is less than 70 km, only transportation expenses are provided. When the distance is more than 70 km, transportation expenses, a daily allowance and accommodation expenses are provided.

The point of origin for the calculation of transportation expenses:

- For those who belong to the departments and graduate schools on Kinugasa Campus and Suzaku Campus, the point of origin is Kyoto Station.
- For those who belong to the departments and graduate schools on BKC, the point of origin is Minami-Kusatsu Station. For those whose have a main place of work other than the University, external individuals, graduate students and undergraduate students, the point of origin is the nearest station from the institution they belong to or their own homes (in principle, a JR station).

■ When moving to campuses other than Keisho, Tokyo and APU, transportation expenses for the section that overlaps with the commuting section are not provided.

#### <Transportation Expenses>

Transportation expenses for a distance of less than 70 km: Actual costs from each campus to the destination facilities, such as bus fare, are provided.

Transportation expenses for a distance of more than 70 km (a daily allowance is provided): A JR round-trip fare from the point of origin (station) to the nearest JR station to the destination facilities is provided. Expenses for moving within the city, the town or the village where the destination facilities are located are not provided.

When there is no JR station in the neighborhood of the destination facilities, payment is made based on the distance to the nearest station of other public transportation to the destination facilities.

When the destination facilities are located in Hokkaido or Kyushu, you may travel by air. (In this case, please attach an air ticket stub when submitting a Report on Business Trip (Settlement of Travel Expenses)).

When a railroad section by train is more than 100 km (one way), limited express or express train fare is provided. However, for the limited express Haruka from Kyoto to Kansai International Airport, a limited express fare is provided.

For a business trip to a region where JR is not available, travel expenses are calculated and paid based on reasonable routes.

The disbursement amount for transportation expenses can be reduced with the consent of the person making the business trip.

#### <Daily Allowance & Accommodation Expenses>

The ceiling on the daily allowance is 3,000 yen per day (this standard is not applied to cases where the amount is set separately, such as by public funds).

The ceiling set on accommodation expenses is 12,000 yen per night.

For work that requires an overnight stay even if the place of work is located within 70 km from the point of origin, actual costs are provided with a ceiling of 12,000 yen per night (room charge). In these cases, however, a Statement of Reasons for Disbursement must be

submitted.

The disbursement amount for travel expenses can be reduced with the consent of the person making the business trip.

#### Overseas business trips

- For overseas business trip expenses, airfare, a daily allowance and accommodation expenses are provided.
- For airfare, please submit either <invoices, a ticket delivery slip and an itinerary> or <receipts and an itinerary> for an economy or business class roundtrip to the relevant Research Office (Please attach air ticket stubs when submitting a Report on Business Trip (Settlement of Travel Expenses)).
  - For business trips using a research trip allowance from individual research funds, payment to a travel agency cannot be made based on an invoice. In such cases, you need to pay for the fare and submit the receipt to the relevant Research Office for reimbursement.
  - With other research funds, sometimes it also happens that payment to a travel agency cannot be made due to certain circumstances, such as the balance on the account or due date for payment. For details, please contact the relevant Research Office.
- For overseas business trips, transportation expenses from an airport to destination facilities or a hotel (limousine, taxi, etc.) are reimbursed at actual cost, provided you submit the receipt.
- The daily allowance and accommodation expenses are paid based on the standards (ceilings) shown in the following table. These amounts can be reduced with the consent of the person making the business trip.

Job Title	Accommodation Expenses (per night)		Daily Allowance (per day)	
	Prof./Assoc. Prof.	Others	Prof./Assoc. Prof.	Others
A Region and Designated Cities	22,500 yen	19,300 yen	7,200 yen	6,200 yen
B Region	15,100 yen	12,900 yen	5,000 yen	4,200 yen
C Region	13,500 yen	11,600 yen	4,500 yen	3,800 yen

\* A, B and C Regions are categorized on the provisions under the Act on Travel Expenses of National Public Officers.

\* The above standards will be applied mutatis mutandis to external individuals (including researchers from private companies) as well.

#### <Travel Accident Insurance>

When making an overseas business trip using research funds, every person including external individuals must take out travel accident insurance (any form or type of insurance is acceptable, including the supplemental insurance service of a credit card). It is also possible to disburse the insurance expenses from executable research funds.

#### Tax

- Payments to external individuals for travel expenses can sometimes be subject to withholding tax. For details, please contact the relevant Research Office.

#### 4-2-3 Procedures to be followed after the completion of a business trip

- Please submit the Report on Business Trips (Settlement of Travel Expenses) to the relevant Research Office within one week after returning from a business trip. This also applies to external individuals, students and graduate students.
- Please attach as many supporting documents as possible that evidence the business trip (a copy of a certificate of attendance at a conference, a conference program delivered on the day, a receipt for participation fees and receipts for every other expense at the destination). If you wish to disburse these expenses from the Individual Research Material Allowance, please indicate it on the Report (you may want to use the reference form “Certificate”).
- Changes in itinerary should also be clearly stated on the Report. After recalculation of the travel expenses, if the amount already paid to you is insufficient, we will pay the difference. If the amount already paid to you is greater than the recalculated amount, please pay back the difference.



#### 4-3 Procedures for the employment of part-time workers

Part-time workers can be employed for operations required for the implementation of research, such as for research assistance or clerical work. However, some types of research funds have restrictions on the types of persons who can be employed as part-time workers and the types of operations that can be performed by part-time workers.

##### 4-3-1 Procedures prior to employment

###### ■ Notice of Employment of Part-Time Workers

When employing part-time workers, you should discuss the content of the work, conditions of employment and employment plan (period) by fund type with the employees, prior to their first employment in the fiscal year. Then submit the Notice of Employment of Part-Time Workers to the relevant Research Office. When the same worker continues the same work for more than one month, you do not have to submit the Notice again.

###### ■ Application for (transfer of) Exemption for Dependents of Employment Income Earners

Since wages for part-time work are subject to income tax, the University will withhold the tax and pay it on behalf of employees. If the employees work continuously for more than two months within the same calendar year and the University is the principal wage payer, please submit the Application for (transfer of) Exemption for Dependents of Employment Income Earners (Please note that this application form should not be submitted to more than one business establishment).

###### ■ Copies of Student Visa and Permission to engage in an activity other than that permitted by the status of residence previously granted

When employing foreign students, please submit copies of the Student Visa and Permission to engage in an activity other than that permitted by the status of residence previously granted, along with Notice of Employment of Part-Time Workers.

##### 4-3-2 Unit value of wages for part-time work (hourly payment/fee-for-service payment)

###### ■ Hourly payment

For the hourly payment method where payments are made on the basis of hours worked, the ceilings of the unit values are set as shown below.

When employing external individuals, please select the unit value based on the content of the work.

Target and Content of Work	Standard Unit Value (hourly pay)
Part-time research assistance work, clerical work or the equivalent by undergraduate students	800 yen
Part-time research assistance work or the equivalent by graduate students in the first half of a doctoral course	950 yen
Part-time research assistance work or the equivalent by graduate students in the second half of a doctoral course	1,200 yen

Since the above standard unit values (hourly pay) are the maximum amounts set for each category, persons in charge of the research can reduce them at their discretion. However, the unit values should not be lower than the minimum hourly wages set by the Ministry of Health, Labour and Welfare (717 yen in Kyoto and 691 yen in Shiga).

<Reference> Minimum Wages Website, Ministry of Health, Labour and Welfare: List of minimum wages by region (Revised 1 October 2008)

<http://www2.mhlw.go.jp/topics/seido/kijunkyoku/minimum/minimum-02.htm>

■ Fee-for-service payment

For the fee-for-service payment method where wages are paid based on deliverables, such as the translation and proofreading of texts written in a foreign language or data input, please fill in the Notice of Employment of Part-Time Workers with the unit values you have set, the content of the work and the work period.

For translation and proofreading among fee-for-service-based work, the following ceilings are set as standard unit values per letter or word.

Since wages for translation, proofreading and interpretation work are also subject to income tax, the University will withhold and pay the tax. While the withholding tax is 10% for residents of Japan, it is 20% for nonresidents.

For nonresidents, however, there are tax conventions that may be applied. Please contact the relevant Research Office in advance for confirmation.

Content of Work	Standard Amount	Income Tax on Salary
Translation: Japanese, Chinese and Korean	4,800 yen/400 letters	Taxable
Translation: Foreign languages other than the above	4,800 yen/200 words	Taxable
Proofreading: Chinese and Korean	2,600 yen/600 letters	Taxable
Proofreading: Languages other than the above	2,600 yen/300 words	Taxable
Interpretation	10,000 yen /once/ 2 hours	Taxable
Transcription of recorded contents: Contents recorded in Japanese	10,000 yen/hour	Nontaxable
Transcription of recorded contents: Contents recorded in a foreign language	15,000 yen/hour	Nontaxable

■ Exceptions to unit value setting

When setting unit values that are greater than standard amounts regardless of hourly payment or fee-for-service payment or when setting those values individually on a fee-for-service basis since no clear standards exist for deliverables, these values need to be approved by the General Manager of the Division of Research. Researchers should fill in the Notice of Employment of Part-Time Workers with the unit values and reasons for it and submit it to the relevant Office prior to employment.

4-3-3 Management of part-time work

■ Work breaks and extra wages

The Labor Standards Act stipulates that a break of 45 minutes should be given for work that lasts over six hours per day and a break of one hour for work of over eight hours. Moreover, it also stipulates that extra wages of 25% should be paid for both work that exceeds eight hours per day and work after 10:00 p.m. (50% for work that exceeds eight hours and is performed after 10:00 p.m.). Researchers should give due consideration to the working hours of part-time workers to avoid overloading or long hours of work.

■ Part-time-work by foreign students

Part-time work by foreign students with the “Permission to engage in an activity other than that permitted by the status of residence previously granted” should be limited to 28 hours a week or eight hours a day during a long school vacation.

#### 4-3-4 Request for and payment of wages for part-time work

##### ■ Request for payment

When the hourly payment method is applied, part-time workers should fill in the Request for Wage Payment/Attendance Book form each work day and submit it to the researcher in charge. When the fee-for-service payment method is applied, part-time workers should fill in the Request for Honorarium Payment/Confirmation of Deliverables after the completion of work and submit it to the researcher in charge. The researcher in charge should check the content of the work and affix his/her seal to it for confirmation.

These forms should be submitted to the relevant Research Office by the part-time workers themselves before the fifth of the month following the month when they started working.

##### ■ Payment

In principle, wages are transferred to the part-time worker's designated bank account by the end of the month following the month when they performed the work. Since a delay in payment may damage the mutual trust among employees, researchers and the Secretariats in charge of the management of funds, researchers should take great care that part-time workers carry out requested procedures in a timely manner.

##### ■ Other

- When the part-time work continues for more than one month, please submit the Request for Wage Payment/Attendance Book each month.
- In principle, it is the Secretariat that makes wage payment. Researchers are not allowed to make any payment in place of the Secretariat.
- When the work involves traveling, actual transportation expenses can be disbursed and paid along with the wages.

\* A list of documents required for the disbursement of wages for part-time work

Submission Timing	Form	Content
At the time of starting work	Notice of Employment of Part-Time Workers	When employing part-time-workers for research assistance, the Notice should be submitted prior to employment.
	Application for (transfer of) Exemption for Dependents of Employment Income Earners	This should be submitted in cases where an hourly payment method is applied and the University is the principal wage payer (only when the work continues for more than two months).
	A copy of Permission to engage in an activity other than that permitted by the status of residence previously granted A copy of student visa	When employing foreign students, these copies should be submitted together with the Notice of Employment of Part-Time Workers.
After the completion of work	Request for Wage Payment/Attendance Book	This form should be used when employing part-time workers on an hourly payment basis. For each month, the Request must be submitted before the fifth of the month following the month when work is actually performed.
	Request for Honorarium Payment/Confirmation of Deliverables	This request form should be used when calculating the wage payment on a fee-for-service basis (translation, interpretation and proofreading). It should be submitted after the completion of work.

#### 4-3-5 Confirmation of performance of part-time workers

- Researchers are expected to give work instructions to the employees, keep track of their work performance including working hours and manage their work in a proper manner.
- The relevant Research Office will confirm the actual work performance and corresponding payment directly with the employees (once a year).

## 4-4 Procedures for invitation of people and honorarium payments

### 4-4-1 Invitation of people from within the country

Researchers should submit a Request for Invitation of Researchers and Other Guests and Honorarium Payment to the relevant Research Office prior to the invitation.

Please be sure to enter the names of organizations they belong to, their job titles, dates of birth and addresses on the form as such information is required for the procedures.

- If the Invitation Letter and/or Request for Business Trip forms are required, researchers should ask the relevant Research Office for them.
- Transportation expenses from the nearest station (JR in principle) to the homes or organizations the invited people belong to, a daily allowance and accommodation expenses are paid in accordance with the University rules.

The payments are transferred to the designated bank accounts by the Secretariat. In principle, payment by researchers in place of the Secretariat or payment in cash is not allowed.

### 4-4-2 Invitation of people from outside the country

- Researchers should submit a Request for Invitation of Researchers and Other Guests and Honorarium Payment to the relevant Research Office prior to the invitation.

Please be sure to enter the names of the organizations they belong to, their job titles, dates of birth and addresses on the form as such information is required for the procedures.

- If the Invitation Letter and/or Request for Business Trip forms are required, researchers should ask the relevant Research Office for them.
- Researchers should ask the invited people to do the following in advance:
  - Securing of and payment for air tickets
  - Providing us with documentation that shows the amount of money paid, such as a receipt, in advance via fax or other means.

- Based on the rules of the University, transportation expenses required for moving within Japan, airfare and accommodation expenses are provided. For the accommodation expenses, the amount of up to 18,000 yen (after tax) per day in Japan is provided.

In principle, we make payment to the invited people in cash (Japanese yen) on the day of the event and ask for their signature on a receipt. Due to the need to prepare cash, researchers are requested to contact and provide the necessary information to the relevant Research Office at least three weeks prior to the event.

- The invited people, depending on their nationalities, can ask for the application of a tax convention (exemption from withholding tax).

For details, please contact the relevant Research Office.

#### 4-4-3 Honoraria for lectures, reports and the provision of expertise

- For the invitation of researchers to research activities, such as symposiums, forums or workshops and the payment of honoraria for their lectures and reports, the following amounts shall be provided in accordance with the “Agreement on the Honorarium related to Ritsumeikan University’s Research Activities and Wages for Part-time Work” (Honoraria for lecturers are subject to withholding tax):

	Standard Amount (after tax)
External postdoctoral fellows and University faculty	10,000 yen
Faculty members of other universities and company officers	30,000 yen
Presidents, vice presidents and deans of other universities and company officers	50,000 yen
Distinguished experts in related areas and company representatives	100,000 yen

However, in cases where on-duty hours are long or it is socially legitimate to pay a higher honorarium, payments greater than the above amounts can be provided. For details, please contact the relevant Research Office in advance.

In cases of inviting people from within the country, the honoraria are transferred to the designated bank accounts by the Secretariat. As a rule, payment by researchers in place of the Secretariat or payment in cash is not allowed.

In cases of inviting people from outside the country, the honoraria are paid in cash (Japanese yen) on the day of the event and the invited people are requested to sign the receipts. Due to the need to prepare cash, researchers are requested to contact and provide the necessary information to the relevant Research Office at least three weeks prior to the event.

- In cases of honorarium payments to experts or when access to materials at facilities, such as temples and shrines, is granted or materials are provided from these facilities, please contact the relevant Research Office in advance since the necessity of payment or its amount should be determined with respect to our relationships with the facilities.

For the payment of honoraria to experts, please fill in the [Request for Invitation of Researchers and Other Guests and Honorarium Payment](#) and submit it to the relevant Research Office. The Secretariat will transfer the honorarium to the designated bank account. As a rule, payment by researchers in place of the Secretariat or payment in cash is not allowed.

#### 4-4-4 Don'ts for honorarium payments

- For researchers to pay honoraria to themselves.
  - For research representatives to provide honoraria to co-researchers of a joint research project using a Grant-in-Aid for Scientific Research or for co-researchers who have received dividends from the Grant to provide honoraria to the research representatives or the co-researchers of the joint research project.
- For researchers to pay honoraria to the employees of the University using funds for the Program for Promoting Advancement of Academic Research at Private Universities.
- \* Aside from the above cases, it is generally inconceivable for the University to pay honoraria to its faculty. However, if such a situation should seem to emerge, please contact the relevant Research Office prior to payment.

## 4-5 Other

### 4-5-1 Conference expenses

- Below are the standards of disbursement for conference expenses (including lunch), such as meetings at workshops. When disbursing, please give careful consideration to the necessity of the expenses and determine the amount accordingly. Please note that the budget for the Program for Promoting Advancement of Academic Research at Private Universities cannot be implemented for these expenses. Moreover, the Grant-in-Aid for Scientific Research (direct expenses) program does not allow the disbursement of funds for conference expenses including alcohol. For inquiries concerning the disbursement of research funds, please contact the relevant Research Office.

<Disbursement Standards> per person (including consumption tax)

	Internal Conference	Conference including external individuals	Conference for exchanges with external individuals
Standard	700 yen (basically with Co-op lunch boxes)	1,500 yen	6,000 yen
Ceiling	1,000 yen	2,000 yen	10,000 yen

- When requesting the disbursement, please fill in the Invoice for Conference Liaison Expenses and submit it to the relevant Research Office together with vouchers, such as receipts. If the total amounts to 100,000 yen or more, prior approval is required. In such cases, please contact the relevant Research Office two weeks prior to the conference.

### 4-5-2 Reporting and summarization of results after the completion of research

#### Grant-in-Aid for Scientific Research

- When the research project is completed or the fiscal year ended (for cases where the research period is extended into the next year), please implement “Performance Reporting on the Use of Grant-in-Aid” using the designated form.
  - The deadline for the performance report to be submitted when the research project is completed is May 31 of the following fiscal year.
  - The deadline for the “Performance Report at the End of the Fiscal Year” to be submitted when the research period has been extended into the following fiscal year through appropriate procedures is April 30 of the following fiscal year.

For research results, you should also submit a “Report on Research Results” using the designated form.

- \* For details, please refer to the “Grant-in-Aid Handbook.” Each Research Office will inform you when these deadlines are approaching.

#### Research funds other than Grant-in-Aid for Scientific Research

- In cases where research funds provided by ministries and agencies and contract research from private companies require performance reporting or reporting on research results, researchers should follow the procedures in a timely manner using the designated forms. The same applies to the internal research funds. \* For any inquiries, please contact the relevant Research Office.

### 4-5-3 Registration of research achievements into the researchers’ academic information database

- In order to develop new fields in education and research in the future, it is vital to expand linkages with the abundant resources existing in society. Even if universities implement excellent research activities, effective collaboration with society cannot be expected unless the research results or information on researchers are made available to society. The accumulation of data on researchers and research resources will serve to expand the possibilities for the

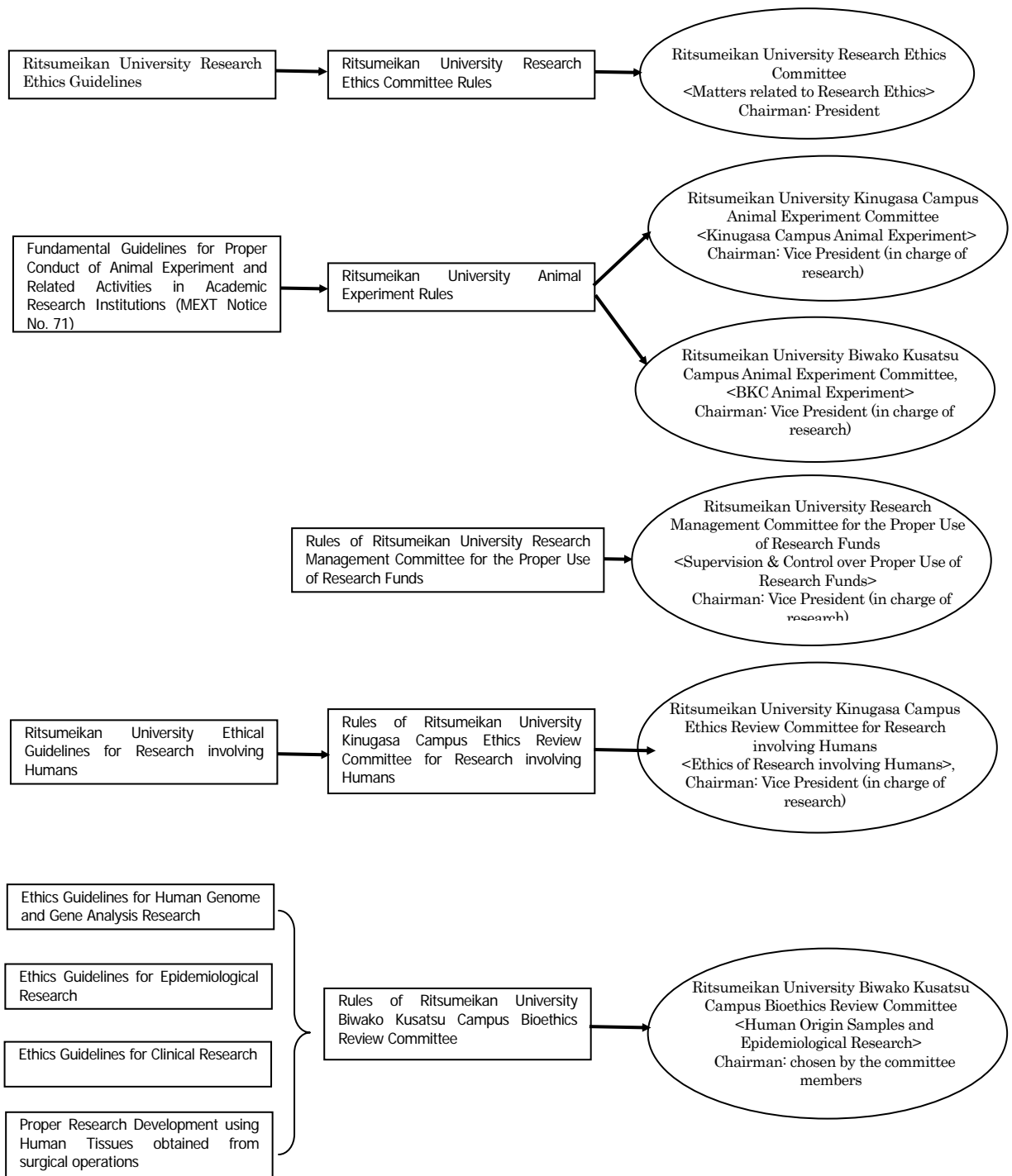
creation of new fields and the fusion of existing fields.

- The Ritsumeikan University Midterm Advancement Plan stipulates that it is one of the primary duties of faculty and the organization to report and publish research achievements in the Ritsumeikan University Researchers' Academic Information Database. This requires researchers to register the wealth of research results produced at the University and information about researchers into the database and make it available to society at large.

#### 4-5-4 Research ethics review

■ The University has developed the Ritsumeikan University Research Ethics Guidelines, which lay down the principles and basic attitude toward research activities and the fundamental duties and ethics that researchers of the University should recognize and practice (Executive Board Meeting on March 15, 2007). Research activities at the University have been carried out in compliance with the Research Ethics Guidelines, the existing Ethical Standards for Exchanges with External Bodies and the Conflict of Interest Management Policy.

Moreover, the Ritsumeikan University Research Ethics Committee was established as a university-wide management body to promote the proper practice of the Research Ethics Guidelines and deliberate, investigate and review the matters related to research ethics. In addition, with the aim of ensuring the proper use of research funds, the Ritsumeikan University Research Management Committee for the Proper Use of Research Funds was established under the Ritsumeikan University Research Ethics Committee. The Management Committee is required to ensure transparency and fulfill social accountability in the management of research funds by promoting effective application of the Practice Standards for the Management and Auditing of Public Funds at Ritsumeikan University.



■ Related guidelines, rules and committees

## (Reference) Ritsumeikan University Research Ethics Guidelines

Established on March 15, 2007

Research in the humanities, social sciences and natural sciences has developed along with the history of progress toward advancement, sophistication and diversity. The continued pursuit of truth in traditional academic disciplines is accompanied by relentless processes of fusing different disciplines and generating new academic fields. Ritsumeikan University (hereinafter referred to as the University) is aware of the turbulent environment surrounding scientific inquiry today and the need to go beyond the existing conventions and structures of academic research at universities. With this awareness, the University declares its commitment to the ideals intrinsic to academic research: the pursuit of truth, the creation and transmission of cultural traditions and a contribution to the welfare of humanity and the advancement of human society.

Research at universities should be conducted freely on the basis of academic conscience. In order to guarantee this freedom and enable the University and its researchers to fulfill their responsibilities to society in an autonomous manner, it is critically important to develop a shared ethical paradigm, which encompasses the protection of research subjects, including individuals, organizations and the researchers themselves, from any acts of infringement in the research process and provide a concrete framework for application.

The University has established these Research Ethics Guidelines with the aims of facilitating the proper and smooth performance of academic research and maintaining the confidence of the public in research. These guidelines prescribe the standards that must be routinely observed and complied with by all those involved in research activities at the University.

### 1. Academic research at Ritsumeikan University

(1) Aiming to achieve a better future for humankind, the University will strive to identify fundamental truths and seek solutions to the problems facing humanity through activities founded on the freedom of academic inquiry. Through these efforts, the University will contribute to peaceful, democratic and sustainable development in Japan and throughout the world as an education and research base.

(2) The University will endeavor to build a hub for distinctive and world-class research by focusing on and promoting both basic research founded on the free, original and intellectual interest of each individual researcher and key research in areas of strategic significance for the University.

(3) The University will promote the internationalization of research activities and the dissemination of research findings both within Japan and overseas. It will also strive to develop collaborative ties with overseas research institutes and other organizations and aim to become an international center of academic research.

(4) Through research activities, the University will strive to contribute to the welfare of humankind, the advancement of society, the achievement of world peace and the interests of local communities.

(5) The University will enhance functions arising from the fusion of research and education and endeavor to nurture individuals who will assume active roles as just and ethical citizens of the global community.

(6) The University will actively promote research and educational exchanges through efforts to develop collaboration with individuals and organizations overseas, public bodies at national and regional levels, private enterprises, civilian organizations and other bodies. When promoting exchanges with external organizations, the University will ensure full compliance with the Ritsumeikan University Ethical Standards for Exchanges with External Bodies and the Ritsumeikan University Conflict of Interest Management Policy.

## 2. Researchers' Obligations and Code of Conduct

The term 'researcher' is a generic description that refers not only to University faculty members, but also to graduate students, undergraduate students, visiting research fellows and others engaged in research activities at the University.

### (1) Basic provisions

(i) The researcher shall strive to deepen awareness of the fact that academic research is supported by the trust and mandate of society at large and behave with integrity and in accordance with conscience and conviction.

(ii) In the course of research, the researcher shall respect human dignity and fundamental human rights and endeavor to gain the understanding of society.

(iii) The researcher shall comply with internationally-recognized standards, agreements, treaties and other conventions, domestic laws, regulations and guidelines and all regulations established by the University.

(iv) The researcher shall endeavor to maintain and expand his/her own specialized knowledge and skills and achieve higher standards through unrelenting effort.

(v) The researcher shall respect professional research in other fields and endeavor to understand the cultures, customs and values entailed in research activities conducted in other countries and regions. The researcher shall also recognize that co-researchers in joint research are mutually independent researchers of equal status and exercise respect for their academic standpoints.

(vi) In cases where undergraduate and/or graduate students participate in research activities, the researcher shall take care to ensure that the students do not suffer any disadvantages.

(vii) The researcher shall take responsible steps in regard to the safety and work environment of individuals engaged in the research as collaborators. The researcher shall endeavor to build positive human relationships with these individuals, devoid of any harassment or discrimination due to disability, gender or nationality. Issues relating to harassment shall be dealt with in accordance with guidelines separately established.

(viii) Research-related exchanges and interaction with bodies outside the University shall be conducted based on the four principles of autonomy, democracy, disclosure and peaceful use stipulated in the Ritsumeikan University Ethical Standards for Exchanges with External Bodies.

(ix) With respect to one's own research and activities involving examination, evaluation and judgment, the researcher shall pay sufficient attention to avoiding conflicts of interest and handle these activities in an appropriate manner while giving due consideration to their public character.

(x) In the process of engaging in research activities, the researcher shall behave with integrity and in accordance with the spirit of these guidelines. The researcher shall never engage in or have a part in misconduct.

### (2) Creation of research projects and plans

(i) The researcher shall create research projects and plans that can be presented in as clear and specific a manner as possible.

(ii) When creating research projects and plans, the researcher shall obtain accurate knowledge of the results of research carried out in the past and practice honesty in pursuing and confirming the originality and novelty of his/her own research.

(iii) In the course of performing his/her research, the researcher shall undertake the self-assessment of research progress and strive to produce appropriate reports on progress.

(iv) If at any stage, including during the actual execution of research tasks, the possibility should arise that the research may exert an undesirable influence on any person, society or environment, the researcher shall give careful consideration to whether or not to continue the research.

(3) Informed consent

(i) The researcher shall safeguard research subjects and collaborators by observing all related laws, regulations, guidelines and other rules.

(ii) If the researcher engages in research involving the receipt of information or data regarding personal matters such as individual conduct, thoughts or beliefs, property or assets, environment and physical or mental conditions, the researcher shall provide the individual(s) supplying such personal information with a thorough explanation as to the aims, significance, data collection methods and other aspects of the research and obtain the consent of the individual(s) to participate in the research.

(iii) The researcher shall strive as much as possible to eliminate all foreseeable risks to the individual(s) supplying the information or data.

(iv) The above provisions also apply in cases where information or data is supplied by an organization, group or other collective body.

(4) Collection and management of materials and data

(i) When collecting materials and data related to his/her research, the researcher shall employ methods and means that are both scientific and generally considered suitable.

(ii) The researcher shall store all records related to materials and data collected or created for his/her research and keep them for a period sufficient to allow retrospective verification.

(5) Protection of personal information

(i) The importance of personal information shall be recognized and measures shall be taken to ensure appropriate management of this information, recognizing that it should be carefully handled under the principle of respect for individuality.

(ii) The researcher shall take every possible means to ensure that all materials and data, etc., obtained in relation to the research are managed strictly. The researcher shall not release any personal information obtained in the course of the research to any third party without the consent of the person to whom the information belongs.

(iii) The researcher shall respond with integrity to complaints or other inquiries regarding the handling of personal information.

(6) Safe management of research equipment, chemicals and other materials

(i) When using research devices, equipment, chemicals or other materials to conduct research experiments, the researcher shall observe all relevant laws, regulations, University rules and other stipulations and strive to ensure their safe management.

(ii) The researcher shall take responsibility for the final disposal of all residues, waste products, spent chemicals and other materials generated in the course of experiments related to his/her research.

(7) Proper disbursement of research funds

(i) The researcher shall endeavor to ensure the proper use of research funds with keen and constant awareness that these funds are funded by student fees, subsidies from national and regional public entities, grants from foundations and other providers and contributions from private enterprises.

(ii) The researcher shall use research funds only for the purposes of the research for which they were granted.

(iii) When using research funds, the researcher shall comply with all related laws and regulations, the University's accounting regulations and the given standards for the use of the funds.

### (8) Dissemination of research results

(i) The researcher has the right and obligation to accurately report and return to society the findings of his/her research in their entirety, except in cases where public release is restricted on rational grounds, such as the protection of the rights of related parties and the acquisition of industrial property rights.

(ii) When releasing research findings, the researcher shall survey earlier research results carefully and avoid infringing on the intellectual property of others.

(iii) When conducting research and releasing its results, the researcher shall not engage in any misconduct, such as fabrication (creating data that does not exist), falsification (altering data or producing false data) or plagiarism (use of the ideas, data and research results, etc., of others without appropriate citation).

(iv) When releasing research results, the person(s) materially involved in the research and holding responsibility for its content and findings shall be deemed the author(s) of the research article.

### (9) Evaluation of the performance of others

(i) If the researcher, by virtue of appointment to a screening committee or other arrangements, is involved in evaluating the performance of others, the researcher shall conduct evaluation appropriately in accordance with relevant standards such as evaluation criteria and screening guidelines and shall not allow arbitrary views to distort the evaluation.

(ii) Any information that the researcher obtains in the course of evaluating the performance of others shall not be disclosed to any third party or used in any improper manner.

## 3. Obligations of Ritsumeikan University

### (1) Maintenance of research environment and implementation of ethical education

(i) The University shall maintain a research environment that enables all researchers to exercise their abilities to the fullest and promote the personal development of researchers and the building of their capabilities in accordance with their aptitude.

(ii) The University shall implement awareness programs and ethical education in an effort to enhance the recognition of ethical issues among researchers.

(iii) The University shall inform all researchers of the need to comply with the research ethics guidelines and to act with integrity.

(iv) The University shall make known to all parties the need to observe related laws and regulations, internal rules and other stipulations regarding the implementation of research projects and the use of research funds. The University shall also institute measures required to prevent improper conduct.

(v) In the emergence of a dispute or a conflict, such as a conflict of interest or supposed improper intrusion on the research activities, the University shall take measures necessary for the resolution of this matter.

### (2) Establishment of Research Ethics Committee

(i) The Ritsumeikan University Research Ethics Committee shall be established to promote the proper application of these guidelines and to address matters including researcher violations of research ethics, consultation for parties subjected to improper or unjust treatment and infringement encountered by researchers.

(ii) Issues relating to the Ritsumeikan University Research Ethics Committee (hereinafter referred to as the Committee) will be separately established.

### (3) Responses to conduct in violation of the Research Ethics Guidelines

(i) Any party who is aware of conduct that constitutes a violation of these guidelines or is subjected to improper or unjust treatment shall report such conduct or treatment to the Chairperson of the Research Ethics Committee (hereinafter referred to as the Chairperson) along with supporting documents. The Chairperson and those involved in the investigation shall give full consideration to ensuring that the reporting party does not suffer any damage due to making such a report.

(ii) The Chairperson shall undertake a careful examination of the report content and if necessary, enlist the cooperation of University faculty members in related research fields to establish an Investigation Committee and conduct a preliminary investigation.

(iii) The Investigation Committee shall report the results of the aforementioned preliminary investigation to the Chairperson. If the Chairperson decides that a full-scale investigation should be conducted, the Investigation Committee shall promptly implement the investigation.

## Forms related to Execution Procedures

Guidebook Item	Research Dept. Form No.	Form Name	Remarks
4-1 Procedures: Purchasing goods	1-1	Request for Procurement	For an item or a set of items worth 100,000 yen or more. Please submit the request as early as possible considering the time required for delivery (Individual Research Material Allowance cannot be used for this request)
	1-2	Request for Sole-Source Procurement (Statement of Reasons)	If you wish to specify a supplier, you should submit this request together with a procurement request.
	1-3	Statement of Reasons for Implementation/Description	You may be asked to submit this statement when the necessity of implementation or the relevance to the research project has not been clearly articulated.
	1-4	Postage Use Report	This is required when you purchase a large amount of stamps and/or postcards. A list of delivery addresses can be attached.
	1-5	Request for Reimbursement of Out-of-Pocket Expenses	This request form should be submitted together with vouchers that show a student or a person outside the University has paid on your behalf.
4-2 Procedures: Business trips	HR Format	Travel Requisition Form (for faculty)	For those faculty members whose main place of work is at Ritsumeikan University and those PDs and RAs who are employed by the University.
	2-1	Ritsumeikan Statement of Travel Expenses (for faculty holding two posts including part-time instructors)	For part-time instructors and visiting professors.
	2-2	Ritsumeikan Statement of Travel Expenses (for students and outside persons)	For those who are not employed by the University, including JSPS fellows and their PDs.
	2-3	Report on Business Trips (Settlement of travel expenses)	This report must be submitted within one week after returning from a trip. When requesting reimbursement of travel expenses, this report must be submitted at the same time.
	Supporting Documents	Certificate (for accommodations, etc.)	This form can be used when you do not have any vouchers for the Report on Business Trips (Settlement of travel expenses).
4-3 Procedures: Employment of part-time workers	3-1	Notice of Employment of Part-Time Workers	This notice should be submitted before the part-time worker starts working.
	3-2	Request for Honorarium Payment/Attendance Book	The part-time worker should confirm the working hours and affix his/her seal to the request/the book or sign it every time he/she comes to work. This request form should be submitted by the part-time worker him/herself before the fifth of the next month.
	3-3	Request for Honorarium Payment/Confirmation of Deliverables	When the work extends over two months or more, this request must be submitted monthly.
	3-4	Request for the Payment of RAs Transportation Expenses for Commuting	When students of the University work off-campus or on a campus different from the one they belong to, we provide them with a transportation allowance.
	3-5	Receipt for the Payment of Compensation/Honorarium from Individual Research Material Allowance	When you wish to make a payment from the Individual Research Material Allowance, please make it from the temporary payment account for the Individual Research Material Allowance created at the beginning of the academic year and submit this Receipt.
4-4 Procedures: Invitation and Honorarium Payment to Invited Researchers	4-1	Request for Invitation of Researchers and Other Guests and Honorarium Payment	When you wish to pay by cash on the day of an event, you should submit this request form three weeks prior to the event. When paying an honorarium that exceeds the prescribed unit amount, you should notify us of this fact as early as possible.
	4-2	Notice of Conducting Workshop/Off-Campus Survey	Required only by the Humanities and Social Sciences Research Office
	4-3	Receipt	When paying an honorarium by cash, be sure to get a receipt.
4-5-1 Conference Expenses	5	Invoice for Conference Liaison Expenses	Submit the invoice together with vouchers, such as receipts. When the amount exceeds 100,000 yen, please notify us of this fact two weeks prior to the conference.
Other	6-1	Request for Disbursement of Overhead Allowance from Competitive Fund	Submit this request form when you have research-related overhead costs that cannot be handled as direct costs.
	6-2	Request for Payment from Overhead Allowance of National Competitive Fund	Required only by the Science and Engineering Research Office