

# 公的研究費使用 ハンドブック

Revised April 2024

## Handbook on Use of Public Research Funds

## Introduction

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University research is primarily conducted thanks to public research funds. Even as Japan faces a dire fiscal situation, special consideration has been afforded to the promotion of science, technology, and scholarship funded through Grants-in-Aid for Scientific Research (KAKENHI) and other subsidies that rely on valuable taxpayer money.

In light of this importance, the Ministry of Education, Culture, Sports, Science and Technology revised its “Guidelines for Managing and Auditing Public Research Funds (Implementation Standards) at Research Institutions” and designated 2021 as the year for enhancing measures to prevent misconduct.

In October 2013, the University established the “University of the Ryukyus Ethical Standards for Research,” clarifying that researchers must live up to the confidence with which society has entrusted them, pursue their research with high ethical standards to which they themselves are bound, and contribute to the public welfare.

To facilitate researchers in conducting their research, the university has also bolstered its support, increasing transparency through the establishment of relevant rules and guidelines as well as establishment of advisory offices for consultations and reporting.

“Handbook on Use of Public Research Funds” again consolidates the fundamental rules regarding appropriate use of public research funds and states important points of the respective procedures as concisely as possible.

All persons involved in public research funding should be sure to read through this publication and examine again the appropriateness of their research fund use. This publication will serve as a useful reference when you are unsure or have questions about the use of research funds and should always be kept close at hand.

Beginning in 2018, it was mandated that all researchers take the course “Education for Research Integrity and Proper Use of Research Funds” every three years. As this year is 2021, all researchers will again enroll in the course, so be sure to enroll in the course if you are required to do so. (New hires must take the course within the year of hire.)

I hope that all of you will produce very fruitful research results that are grounded in the appropriate use of public research funds.

March 2021

NISHIDA Mutsumi  
President, University of the Ryukyus

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University of the Ryukyus Ethical Standards for Research

National University Corporation University of the Ryukyus Regulations on the Management and Audit system to Prevent Misconduct of Public Research expenses

National University Corporation University of the Ryukyus Basic Policy on the Prevention of Improper Use of Public Research Funds

Ethics, etc. to be observed by researchers



# What is Public Research Funds?

**“Public research funds” means all research funds that the Corporation accepts from institutions other than the Corporation.**

**All persons (faculty, administrative staff, technical staff, graduate students, undergraduate students, etc.) affiliated with the University who are involved in the use of public research funds must comply with the rules and regulations established by the University and use the funds appropriately.**

Code of Conduct for the Use of Public Research Funds  
at National University Corporation University of the Ryukyus

Enacted on February 24, 2015

Academic research at universities is supported by public research funds (\*), which are trusted and entrusted by society in order to explore the truth and to contribute to the development of society by making the results of such research a common asset for all humankind.

Misconduct of public research funds is a major violation of society's trust and confidence, and shakes the system for the promotion of science and technology in Japan to its very foundations.

In light of this, National University Corporation University of the Ryukyus (hereinafter referred to as "the University") (hereinafter referred to as "the University") has established the following Code of Conduct for the use of public research funds in order to ensure transparency and fairness in academic research and to secure society's trust and confidence in the University's academic research.

All persons involved in the use of public research funds, including faculty, administrative staff, technical staff, graduate students, and undergraduate students affiliated with the University (hereinafter referred to as "researchers, etc.") All persons involved in the use of public research funds, including faculty, administrative staff, technical staff, graduate students, and undergraduate students affiliated with the University (hereinafter referred to as "Researchers") shall faithfully execute the Code of Conduct.

1 Researchers must use the public research funds fairly and efficiently, recognizing that the public research funds are public funds managed by the University, which is trusted and entrusted by society.

2 In using public research funds, Researchers must comply with the accounting rules, etc. established by the University, the administrative procedures and rules for use established by organization allocating the public research funds, and other relevant laws, regulations, notices, etc. (hereinafter referred to as the "Rules, etc.").

3 Researchers, must endeavor to use public research funds in a planned and appropriate manner, understand the characteristics of research activities, and conduct efficient and appropriate paperwork.

4 Researchers, must strive for mutual understanding and close cooperation, in order to prevent the improper use of public research funds.

5 Researchers, must act fairly so as not to cause distrust or suspicion of the public in their relationships with business partners in the use of public research funds.

6 Researchers, must actively participate in training sessions on the handling of public research funds, and strive to acquire knowledge of accounting rules, etc.

(\*) Public research funds refer to research funds, including, but not limited to competitive funds, donations, project expenses for joint research, commissioned research, or covered by operating grants.

## Disciplinary actions against misuse of public research funds and cases of misuse

Public research funds can be broadly classified into three types: "competitive funds," "research funds from foundations and private companies," and "grants-in-aid for operation," etc. Research funds other than grants-in-aid for operation are called "external funds. Acquiring external funds will increase one's own research expenses, thereby advancing research, and will also contribute to the improvement of the University of the Ryukyus' research capabilities. If there is any misconduct in the use and management of public research funds, not only the researcher but also the research institution (university) will be punished. The disciplinary action will be based on laws, regulations, and rules established by the University. Researchers are requested to check each chapter of this handbook and take precautions to avoid any improper use.

\*Information on obtaining various competitive research funds (excluding Grants-in-Aid for Scientific Research) is available at the following URL: [Public Relations \(address\)→Various Systems→Competitive Research Funds Open Call Information Search System](#).

### Disciplinary actions and consequences for misuse of research funds

#### 【against individual researchers】

- Disciplinary actions, such as dismissal, based on the "Guidelines for Disciplinary Action of Employees of National University Corporation University of the Ryukyus".
- Return of misconduct-related competitive research funds, etc.
- Restrictions on Application and Eligibility for Competitive Research Funding
- suspension of use
- Publication of the details of the misconduct and the affiliation and names of those involved in the misconduct
- Criminal and civil lawsuits against those who commit research misconduct

#### 【against Research Institutes (Universities)】

- Return of fraudulent competitive research funds, etc.
- Reduction of indirect expenses
- Suspension of allocation of competitive research funds
- Loss of public trust in the university
- The enormous amount of effort and cost required for investigations, etc.

## Examples of misuse of Public research funds

The following acts of preparing false documents that do not reflect the actual situation and submitting them as if they contained detailed information about the actual situation, in order to have research expenses incorrectly spent, constitute **misuse of public research funds**.

### 1) Fictitious employment or honorariums

- A researcher employs a student to organize documentation relating to an experiment and prepares an attendance register or other records that inflate the student's work hours. The researcher then has the student return the difference, money that is then allocated to expenses necessary for maintaining and operating the research office or laboratory. (Fictitious employment).
- A researcher requests an honorarium (compensation) for a research collaborator for conducting a research conference or other such meeting, which did not actually take place, and has public research funds wrongfully expended. (Fictitious honorarium)

### 2) Fictitious business travel or inflated claims for business travel expenses

- Despite canceling a business trip, a researcher prepares a false travel report and wrongfully receives travel expenses that the researcher applies to private travel expenses.
- Despite having been issued travel expenses from another institution, a researcher claims travel expenses for the same travel and receives the same travel expenses twice.
- Despite purchasing a package tour or obtaining a reduction such as a discount airline ticket, a researcher has the business prepare an invoice and receipt for the full fare. The researcher then claims travel expenses using the full fare and appropriates the difference for personal use.
- Despite staying at home or other location not requiring payment near a business travel destination, a researcher wrongfully accepts travel expenses as if the researcher had stayed at a hotel and uses the money for personal use.

### 3) Fictitious orders (depositing funds with a supplier) or rewriting documents

- There are unused research funds, so a researcher places a fictitious order with a supplier and has the supplier accept the funds as a deposit, which the researcher then uses to pay for the delivery of reagents, laboratory animals, or other materials in the next fiscal year.
- A researcher has a supplier prepare fictitious documents that do not reflect an actual transaction in order to have research funds paid to the supplier who accepts the funds as a deposit, which are then allocated for costs to renovate the research office or laboratory or other facility or equipment.
- In order to purchase items or other articles not permitted to be purchased under the rules of use for research funds, etc., a researcher has a supplier prepare a fictitious document that does not reflect an actual transaction for consumables or other materials that may be purchased as legitimate expenses.
- Because a researcher has run out of research funds, the researcher instructs a supplier to change the date on an invoice for goods actually delivered in March to April, and has the supplier paid from the budget for the next fiscal year.
- There are unused research funds, so a researcher instructs a supplier to leave the date on the invoice blank for items actually delivered in April, but has the supplier paid from the preceding fiscal year budget.

## Cases of improper use and measures taken at other research institutions

### Fictitious business travel

[Motive, background].

The researcher did not mention a clear motive, but stated that he found the procedure for changing the travel order cumbersome, and no further findings were made during the subsequent investigation.

[ Methodology ].

The researcher in question sometimes overpaid for travel that was different from the travel order. However, he failed to submit notification of changes in travel orders, repeatedly prepared false travel reports claiming that he had traveled according to the travel orders, and used the difference between the travel orders and the actual travel to adjust the travel expenses and other expenses during the fiscal year. The specific methods used include: making trips to a library that was actually closed, changing a business trip plan that required an overnight stay to a one-day trip and making the trip without an overnight stay, and making a trip for the purpose of returning home, which had to be judged as a personal trip.

[ Other (measures taken by the institute) ].

The suspension was deemed to be equivalent to two months, and the individual was notified.

### Fictitious employment

[Motive, background].

The assistant professor wanted to generate cash that he could spend freely based on his own discretion. The assistant professor wanted to generate cash that he could spend freely at his own discretion, so he attempted to engage in "payroll fraud" involving the refunding of wages paid to part-time students. The act of refunding wages was not considered fraudulent, but was recognized as "improper conduct. The company recognized the act of refunds as an "improper act" rather than a fraud.

[ Methodology ].

The assistant professor made a false statement on the attendance sheet and work days for one of the student part-timers whom he employed. The assistant professor made an attendance sheet and a work diary for one of the part-time student workers whom he employed, and made him pay wages for days when he was not actually working.

[ Other (measures taken by the institute) ].

The disciplinary action of suspension for four months was taken. The assistant professor was removed as a research assistant for the Grant-in-Aid for Scientific Research (Grant-in-Aid for Scientific Research) in which he was scheduled to participate as a research assistant. The suspension of various procedures related to the execution of the Grant-in-Aid for Scientific Research (Grant-in-Aid for Scientific Research), in which the assistant professor was scheduled to participate as a research assistant, was implemented, and the assistant professor was removed as a research assistant.

### Fictitious claims for gratuities (Fictitious honorariums)

[Motive, background].

The associate professor lacked awareness of the university's accounting regulations, etc., and misunderstood that he could not pay in-kind gratuities to subjects who cooperated in experiments. Therefore, the associate professor purchased gratuities for the subjects at his own expense, and planned to make fictitious claims for gratuities in order to raise cash that could be appropriated for the purchase of gratuities.

[ Methodology ].

He called a student in the associate professor's laboratory, confirmed the student's scheduled class and TA time, and had the student enter fictitious work days and hours in the gratuity implementation plan so that there would be no discrepancy, and pretended that the student had performed laboratory assistance work. In addition, he instructed the student to hand over the gratuities in cash, which had been remitted by the university. After receiving the cash from the student, he kept the cash in his laboratory and used it to purchase gratuities for the subjects.

[ Other (measures taken by the institute) ].

The disciplinary action of "suspension from work for 5 days" was imposed. Suspended the use of research funds, etc.¥

## ● Dear Students

Students can also be involved in the misuse of research funds without realizing it. In particular, please keep the following in mind

### What is Public Research Funding?

University research funding is provided by government funds (taxes), endowments, and other public funds.



## There are rules for the use of research funds

### ➤ Examples of misuse of research funds

Fictitious orders

Allowing a vendor to keep a deposit of expenses that were fraudulently incurred through fictitious billing

Fictitious business travel

Falsely received travel expenses by preparing false travel reports even though he had cancelled his business trip

Fictitious honorariums · employment

Claims for insubstantial salary or gratuities

If you do any of these things, you will be subject to penalties as misuse of research funds.

Even students are subject to punishment.



chapter **2**

## How to Use Public Research Funds

When using public research funds, **please observe the following procedures.**

This explanation is divided into five categories:

- 1) Purchasing items, etc.
- 2) Claiming travel expenses
- 3) Paying wages to students or others for research assistance (shortterm employment)
- 4) Paying honorariums
- 5) Purchasing books

### 1 Purchasing items, etc.

- 1) When placing an order, identify the source of the funds and input a purchase request in the financial accounting system.
- 2) When the item is delivered, an administrative official will appropriately process the delivery.(With the exception of special devices and other such articles, the researcher is not permitted to conduct the acceptance inspection upon delivery.)

※Please see page 11 for more information about reimbursement for out-of-pocket expenses.

#### Basic procedure for purchasing items

Research office/lab

Purchase request

The **researcher identifies the source of the funds** and makes a purchase request.

Accounting Section, etc

Order

As a general rule, all contract procedures are handled by the Contracting office. However, researcher may place orders on their own only if its order do not require written contract.(The total amount of one order should be less than 1,000,000 yen.)

Supplier

Delivery

The delivered item needs to be inspected by the person in charge of inspecting delivered items ("acceptance inspection official") in the division or other administrative office.

Division or other administrative office

Acceptance inspection

Receipt

Research office/lab

For more detailed procedures, see the following examples.

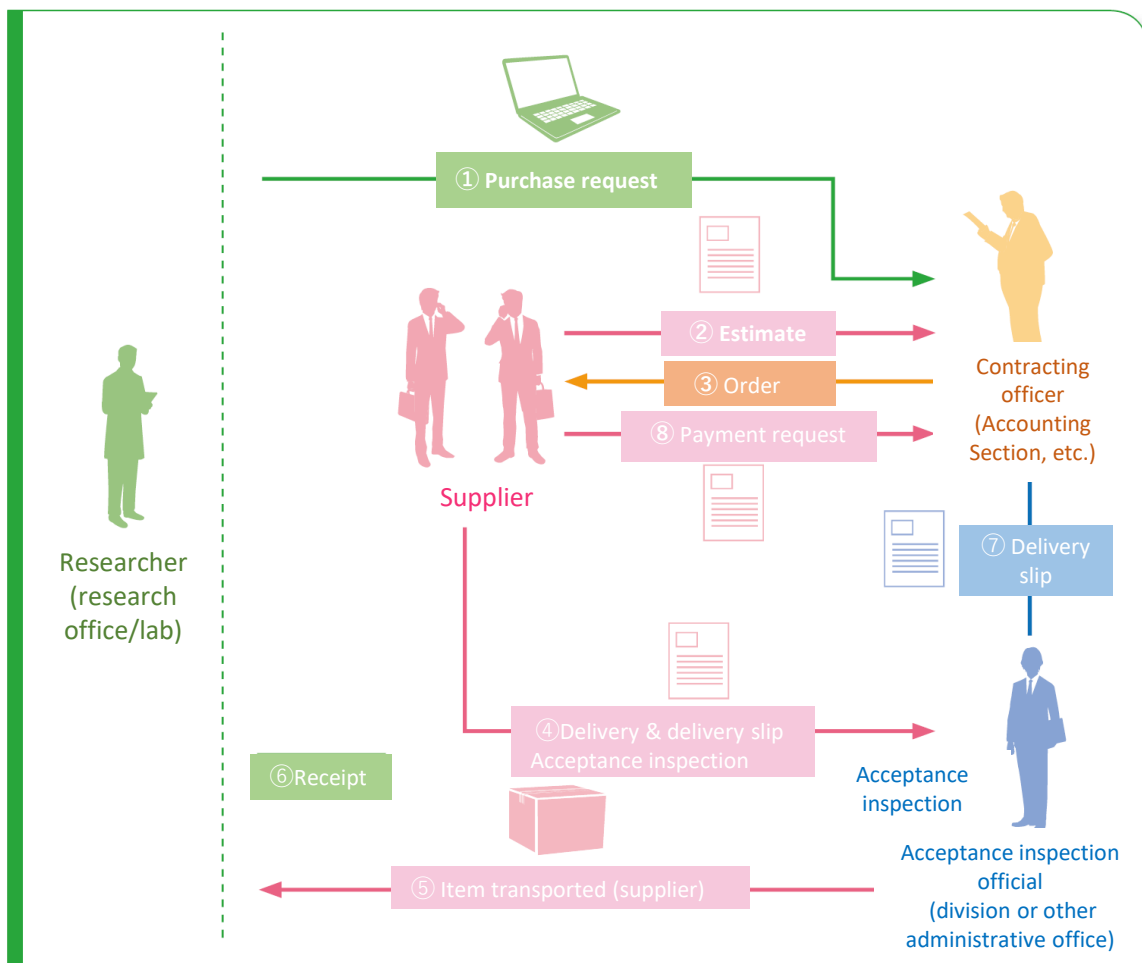
- (1) Purchases made through the Accounting Section, etc. (typical process) (p. 8)
- (2) Orders placed directly by a researcher (research office/lab) (p. 9)
- (3) Purchases made when a researcher proceeds directly to a supplier (shop) (p. 10)
- (4) Purchases reimbursed as an out-of-pocket expense (p. 11)

## (1) Purchases made through the Accounting Section, etc.(typical process)

※Purchases other than those described in (2) and (3)

- ① Researcher inputs a purchase request for an item in the financial accounting system.
- ② Contracting officer collects estimates from multiple suppliers.
- ③ Contracting officer selects a supplier and places an order.
- ④ Supplier delivers the item, which is inspected by the acceptance inspection official, and has the official sign the delivery slip to certify the item passed inspection.
- ⑤ Supplier transports the item, which has been inspected upon delivery, to the researcher (research office/lab).
- ⑥ Researcher checks the item and receives it.
- ⑦ Acceptance inspection official forwards the delivery slip to the contracting officer.
- ⑧ Supplier sends a payment request to the contracting officer.

Guide:⇒Researcher    Supplier ⇒    Acceptance inspection official ⇒    Contracting officer⇒



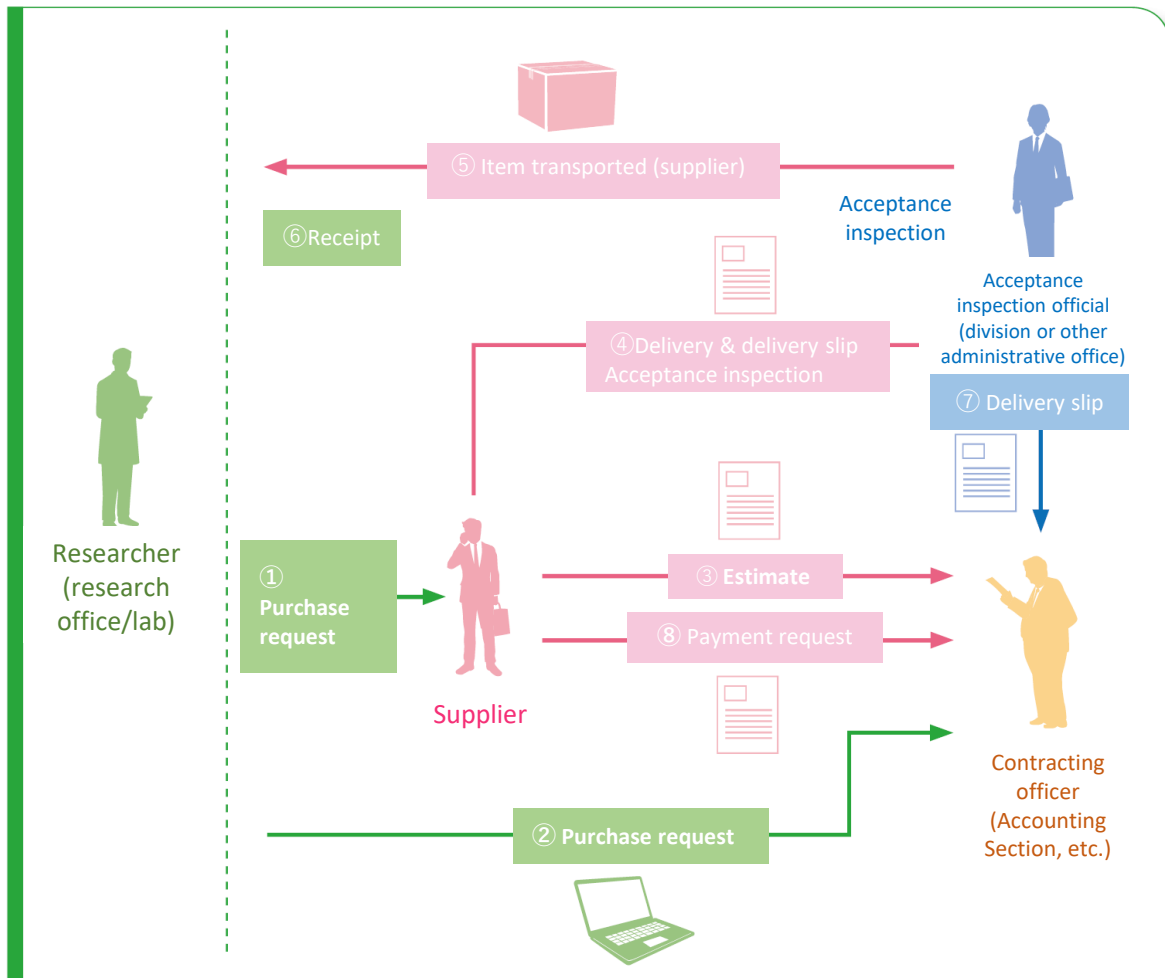
(2) Orders placed directly by a researcher (research office/lab)

\*Goods, etc. (including services) with a total value of less than 1,000,000 yen per order, which do not require the preparation of a contract.

(2) Items for which a contract is not required to be drawn up.

- ① Researcher checks the item price, delivery date, etc. with a supplier and places an order for the item.
- ② Researcher inputs a purchase request for the item in the financial accounting system.
- ③ Supplier submits an estimate to the contracting officer.
- ④ Supplier delivers the item, which is inspected by the acceptance inspection official, and has the official sign the delivery slip to certify the item passed inspection.
- ⑤ Supplier transports the item, which has been inspected upon delivery, to the researcher (research office/lab).
- ⑥ Researcher checks the item and receives it.
- ⑦ Acceptance inspection official forwards the delivery slip to the contracting officer.
- ⑧ Supplier sends a payment request to the contracting officer.

Guide:⇒Researcher    Supplier ⇒    Acceptance inspection official ⇒    Contracting officer⇒



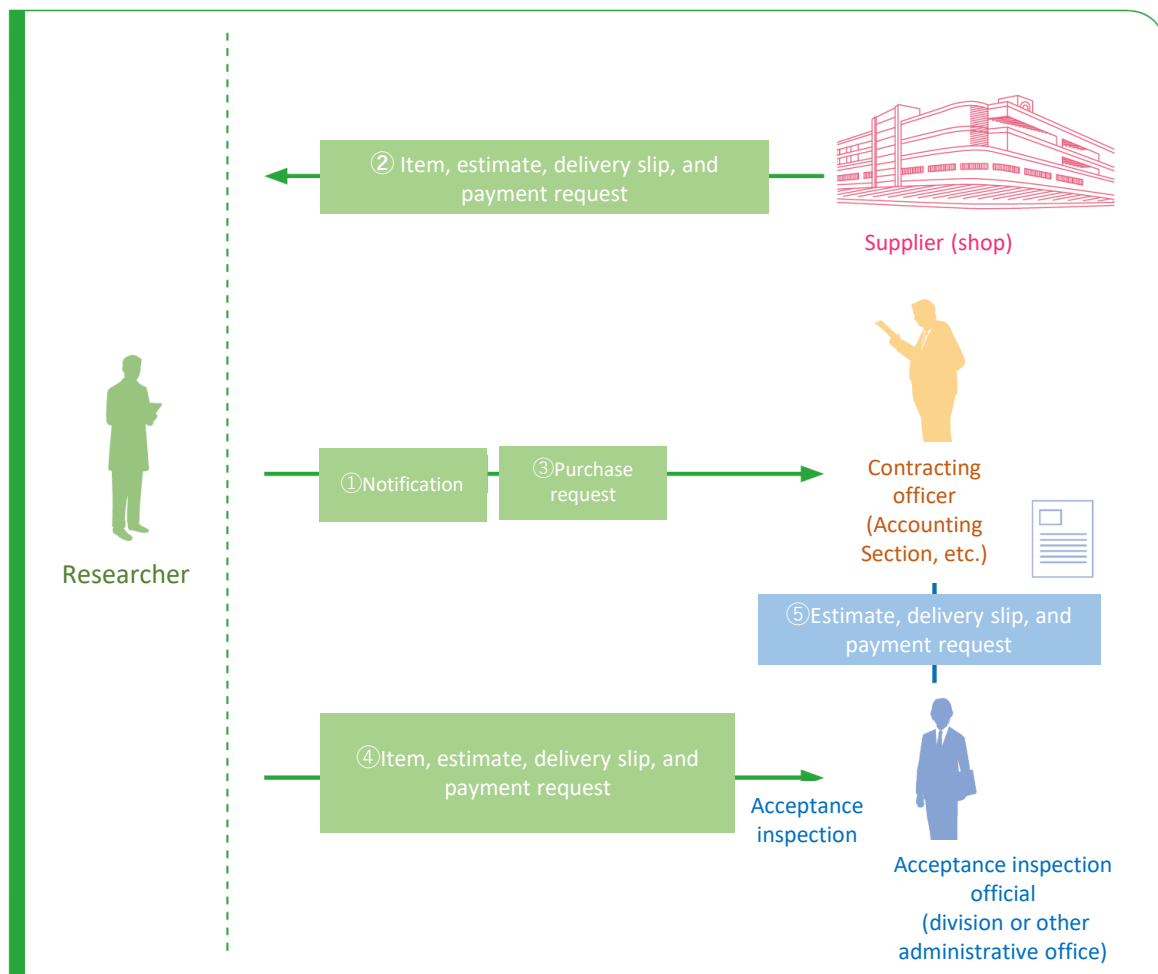
Rules and Regulations Concerning  
Direct Ordering, etc.

## (3) Purchases made when a researcher proceeds directly to a supplier (shop)

※Purchases of consumables requiring physical confirmation with a total value of less than 1,000,000 yen per order, paid in arrears.

- ① Researcher contacts the contracting officer before going to a supplier (shop). Depending upon the shop, the researcher may need to bring a credit card, etc.  
(San A: credit card for later payment of the purchase amount; MAKEMAN: purchase voucher for later payment of the purchase amount; Ryukyu University COOP: staff ID)
- ② Along with the item, researcher receives an estimate, delivery slip, and payment request.
- ③ Researcher inputs a purchase request for the item in the financial accounting system.
- ④ Researcher brings the item, estimate, delivery slip, and payment request to the acceptance inspection official and has the official conduct an acceptance inspection. Researcher gives the estimate, delivery slip, and payment request to the acceptance inspection official.
- ⑤ Acceptance inspection official forwards the estimate, inspected delivery slip, and payment request to the contracting officer.

Guide: ⇒ Researcher      Acceptance inspection official ⇒      Contracting officer ⇒



## (4) Purchases reimbursed as an out-of-pocket expense

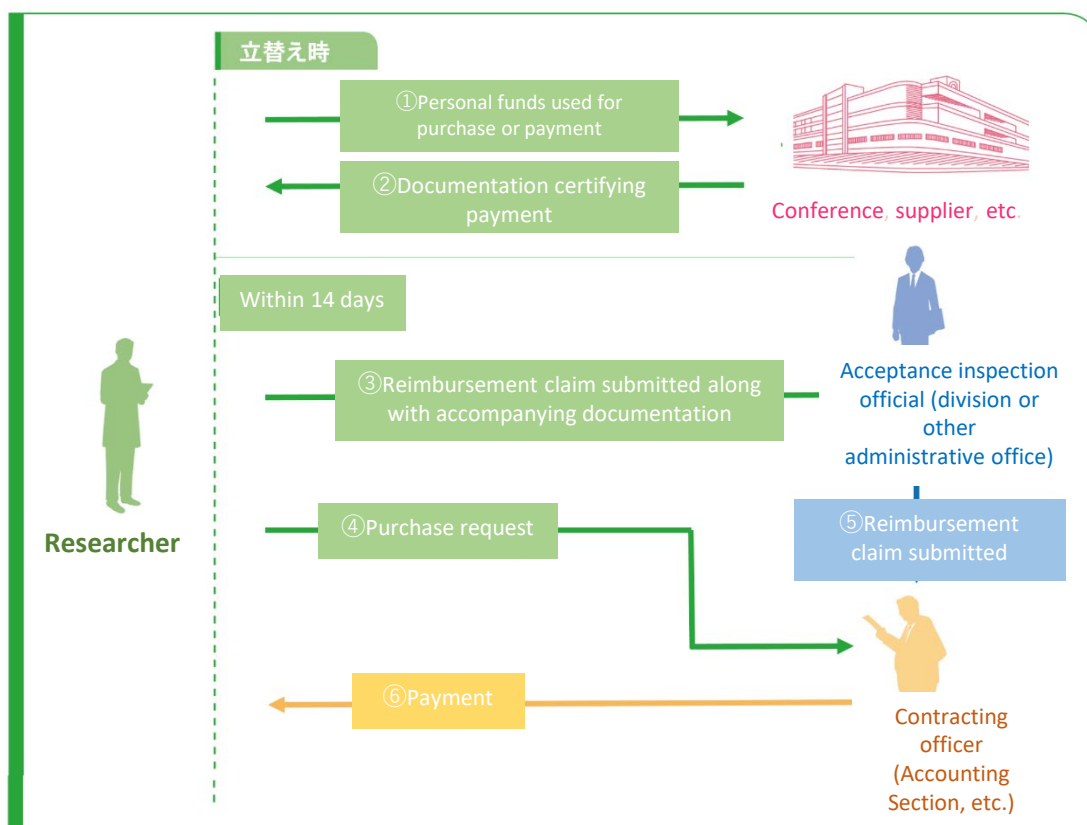
In cases where out-of-pocket expenses are incurred that are necessary for operations and urgently required or where there is the risk that the timing of a transaction will be lost and operations significantly impeded unless a cash or other immediate payment is made, a researcher may use his or her own money to purchase the item upfront and file a reimbursement claim at a later date to request that the university reimburse this payment.

**In principle, the out-of-pocket expenses eligible for reimbursement are listed below and shall not exceed a total amount of ¥300,000.(However, for ⑥, the amount shall a total amount not exceeding ¥1,000,000.)**

※If expenses not specified in the rules need to be paid upfront in an amount over ¥300,000 (for ⑥, the amount a total amount over ¥ 1,000,000.), the researcher is required to follow the procedures for “authorization for unstipulated reimbursement” beforehand.

- ① Researcher uses his or her own money to make the purchase or payment. (Eligible expenses are listed in the following section.)
- ② Researcher prepares documentation to certify payment (e.g. receipt, payment slip & receipt, copy of bank account book page, credit card statement, etc.).
- ③ In principle, researcher has 14 days after payment (or after return from a business trip for out-of-pocket expenses incurred during the travel, or after an academic conference ends for conference registration fees that are, in principle, paid in advance) within which to submit a reimbursement claim along with the accompanying documentation to the acceptance inspection official (division or other administrative staff) affiliated with the researcher.
- ④ Researcher inputs the expenses paid upfront with his or her own money in the financial accounting system.
- ⑤ Acceptance inspection official forwards the reimbursement claim and accompanying documentation to the contracting officer.
- ⑥ Contracting officer makes payment directly to the researcher.

Guide:⇒Researcher    Acceptance inspection official ⇒    Contracting officer⇒



## Reimbursable out-of-pocket expenses

- ① Rental car charges, fuel charges, toll road tolls, and parking fees
- ② Postal and shipping charges
- ③ Photocopying charges
- ④ Items that are urgently needed at the place of business
- ⑤ Consumables, etc. that only an individual is able to purchase
- ⑥ Article Submission fees, publication fees, reprint, or other printing fees involving an academic journal, etc.
- ⑦ Participation and registration fees (if a reception fee is included, the amount excluding the reception fee), membership fees, and annual fees , Course fees and material fees, etc. for conferences, workshops, etc.
- ⑧ Venue rental (use) fees
- ⑨ Charter fees and diving service fees
- ⑩ Taxi fare used during business required for medical treatment or other emergency at a hospital
- ⑪ Various fees, etc. paid to a public agency, local government, or equivalent institution
- ⑫ Expenses for repairs of equipment
- ⑬ English-language proofreading (limited to manuscripts sent to a foreign country)
- ⑭ Education and research-related insurance charges
- ⑮ Interpretation-related expenses
- ⑯ Expenses that are absolutely necessary for education and research during a business trip abroad
- ⑰ In cases where out-of-pocket expenses are made under any of the preceding items/articles/numerals is paid by bank transfer, credit card, or other such method, fees required for said bank transfer etc.

### Accompanying documentation necessary for a reimbursement claim

- Original receipts (however, if it is difficult to attach receipts, documents proving that the advances were paid by the payee)
- Documentation providing an understanding of the details of the upfront payment (statement, etc. indicating quantity and amount)
- In the case of a conference or training course participation fee, travel request (copy) and documentation clearly indicating the time and location where held.
- In the case of foreign currency advances made by credit card, a statement of charges from the credit card company.

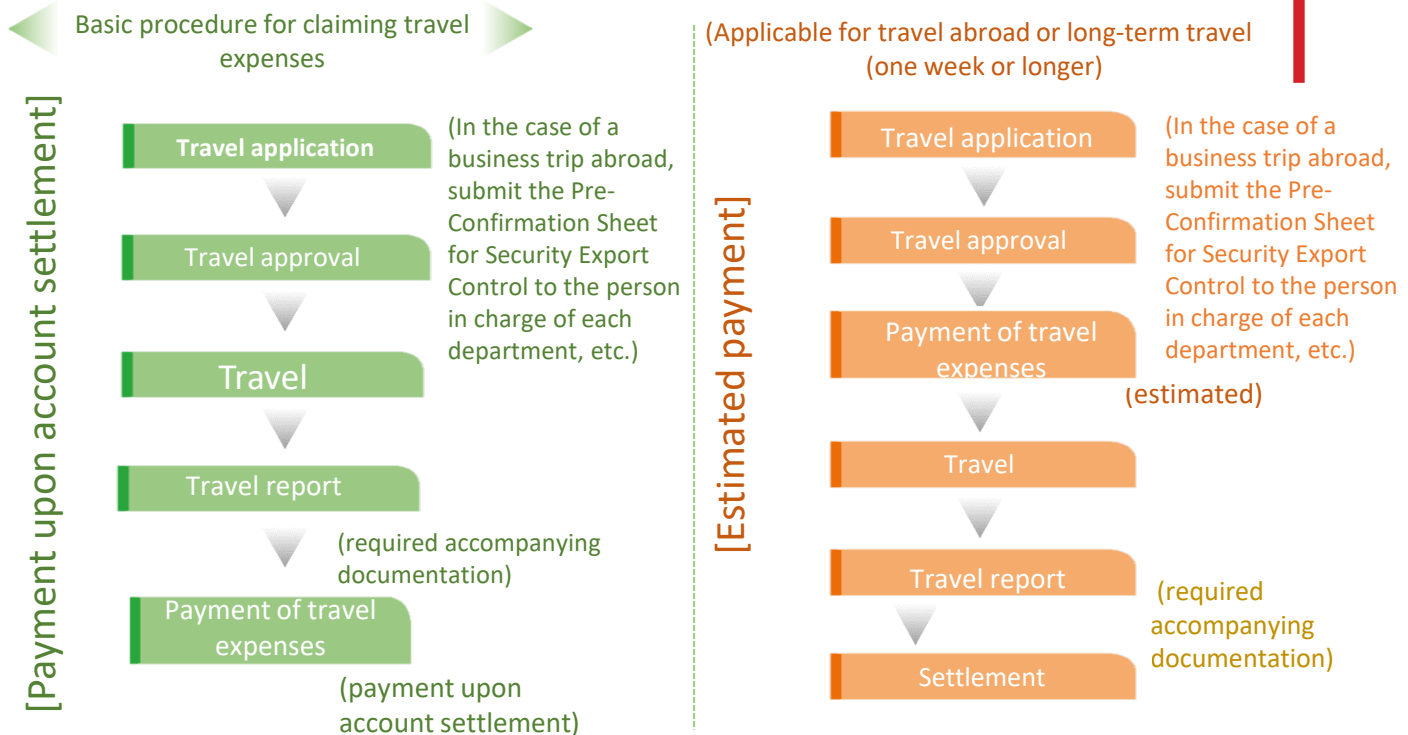
### Rules, etc. concerning reimbursement of out-of-pocket expenses

National University Corporation University of the Ryukyus Administrative Guidelines for Reimbursements

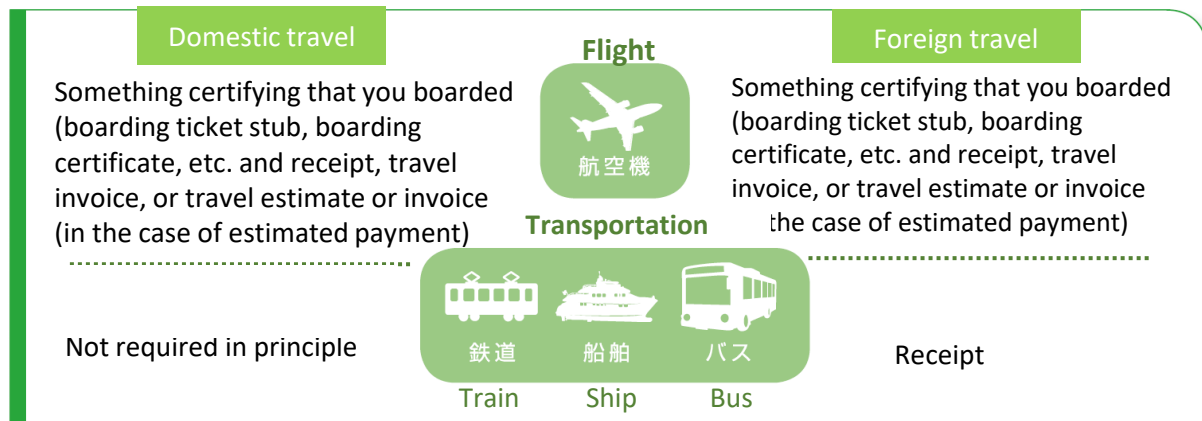
## 2

### Claiming travel expenses

- 1) Researcher submits a travel request, travel report, or other documentation as proof of business travel (operation)
- 2) Documentary evidence is provided to certify the required expenses.

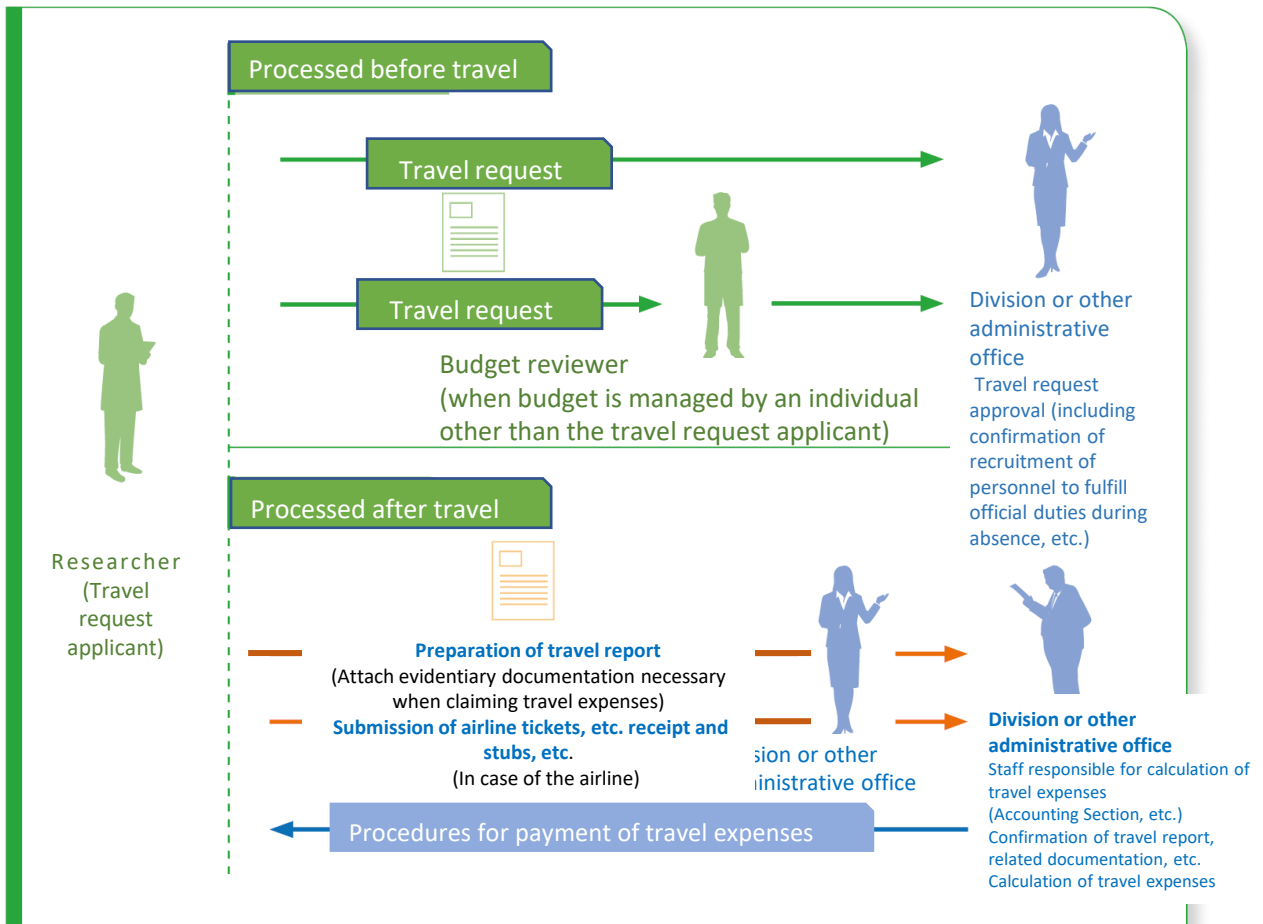


### Certifying documentation necessary when claiming travel expenses



- ※ If you use an e-ticket that does not provide a stub, please submit the boarding pass issued with your seat number or other information when you pass through the security check or gate, or a boarding certificate issued by the airline.
- ※ In cases where you travel abroad and there is no detailed information provided on the receipt, please attach documentation that will provide specific details about the travel (airfare, airport charges, taxes, etc.)  
It is not necessary for the person in charge of each department, etc. to submit the Pre-Confirmation Sheet for Security Export Control to the person in charge of calculating travel expenses
- ※ In the case of flight and hotel packages, please indicate on the receipt: (1) an itemization of charges and (2) the number of days of your stay.
- ※ In principle, train fares, etc. during travel abroad may be claimed if you have a receipt only for travel between cities. (Train fares, etc. for travel within the same city are included in the per diem.)
- ※ For more details about payment of travel expenses, please see the following URL. 【On-campus access only】

## Procedure for payment of travel expenses



### [Additional information about travel requests]

If you intend to attend a research discussion or other such gathering, please indicate the date, time and location of the meeting as well as the names and affiliations of the people attending. If you travel at someone's request, you may also attach a copy of the invitation or other request relating to the business.

### [Additional information about travel reports]

If the business is a research meeting, etc., please enter the date, time, place, and name of the organization of the other party in the Summary of Business column (a separate sheet of paper may be attached).

If you attend a conference or other such business, please attach a copy of some of the materials distributed on the day you participated as proof of your travel.

About Online Airline Ticket Arrangement Service (Bzit) [On-campus access only]

The University has established a service that allows business travelers to arrange airline tickets and other travel arrangements without having to pay for the traveler's expenses. For details, please refer to the following URL

URL : <https://innerpr.jim.u-ryukyu.ac.jp/system/bzit/>

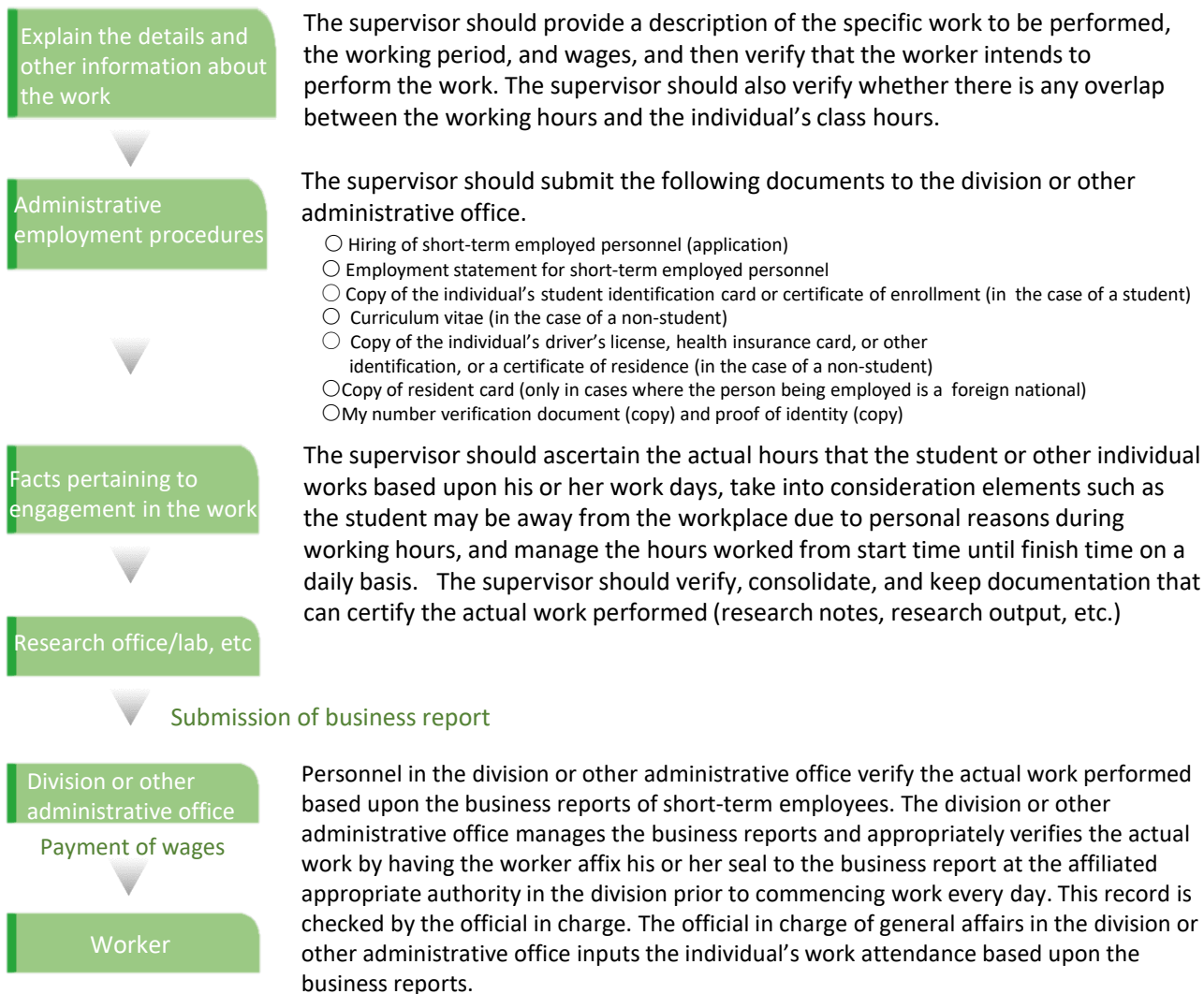


### 3

## Paying wages to students or others for research assistance (short-term employment)

- 1) Set an appropriate job description and working hours.  
Please set the period of employment and working hours based upon the job description and workload that you will have the person engage in as well as the amount of money available in the funding for employing personnel at that time.
- 2) Properly manage the working hours  
The supervisor should properly manage the number of days and hours that the employee works as well as supervising the personnel to ensure that they are devoting themselves to their duties during working hours. (Please note that this work is not eligible for social or employment insurance.)

### Basic procedure for hiring personnel



### 【Additional information about short-term employment】

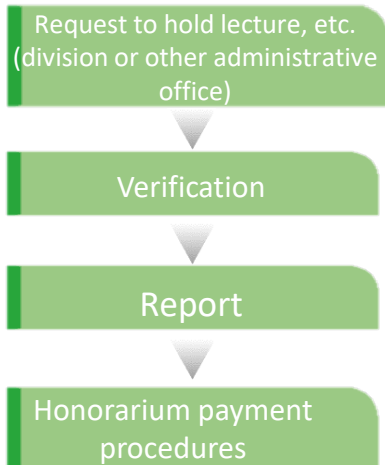
- In principle, the period of employment in a fiscal year (April ~ March) is two months or less.
- The maximum number of work hours is 20 per week.
- ✕ When a worker serves as a TA and RA during the same month, the combined number of hours shall be 20 or less per week.
- For more information, please see the Implementation Guidelines for Short-Term Employed Personnel.

4

## Paying honorariums

Please provide a post-lecture/event report, pamphlet, or other evidence to certify that a lecture or other event actually took place.

### Honorarium payment procedure



※ For more information about honorarium payments, please go to the “Administrative Guidelines for Payment of Gratuities at National University Corporation University of the Ryukyus” from the rule collection system.

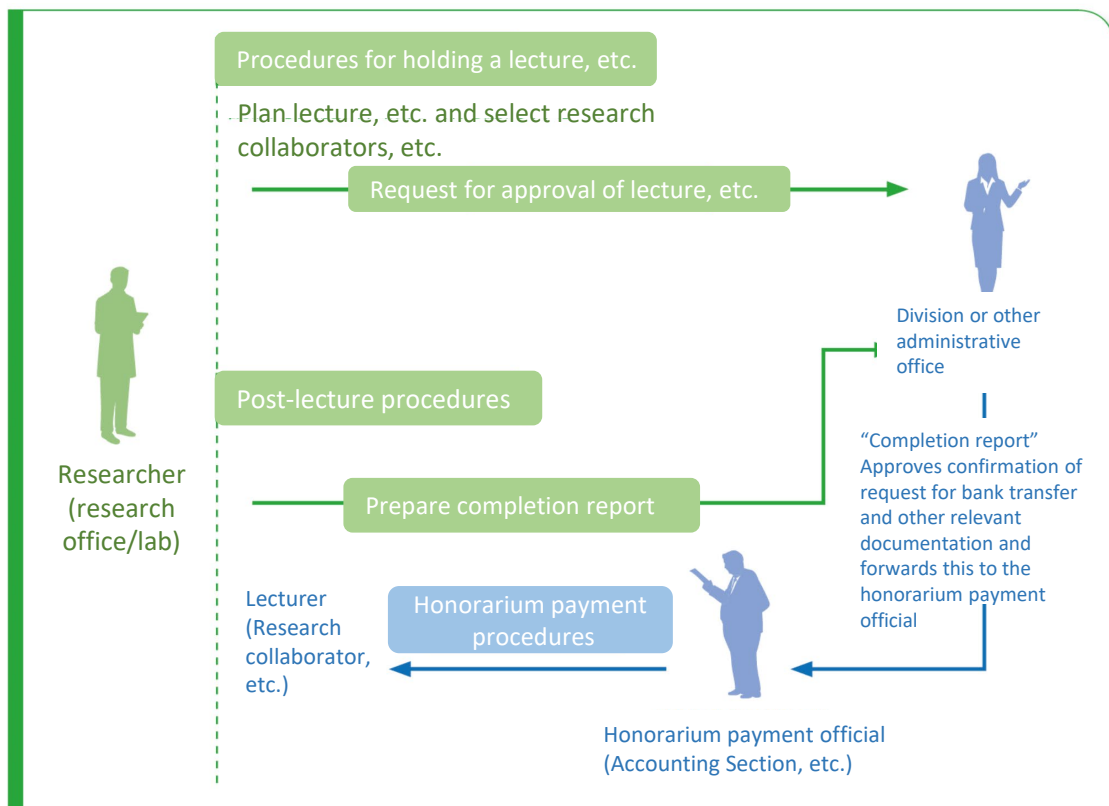
[On-campus access only]

URL : <https://innerpr.jim.u-ryukyu.ac.jp/legislation/>

### Procedure for payment of honorariums

An honorarium is a token of gratitude paid as consideration for labor performed. The University of the Ryukyus lists the following as the principal occasions during in research when an honorarium may be given.

- Honorarium for giving a lecture or providing other specialized knowledge during a symposium, forum, seminar, etc.
- Honorarium given to research collaborator for providing information, advice, or guidance



## 5

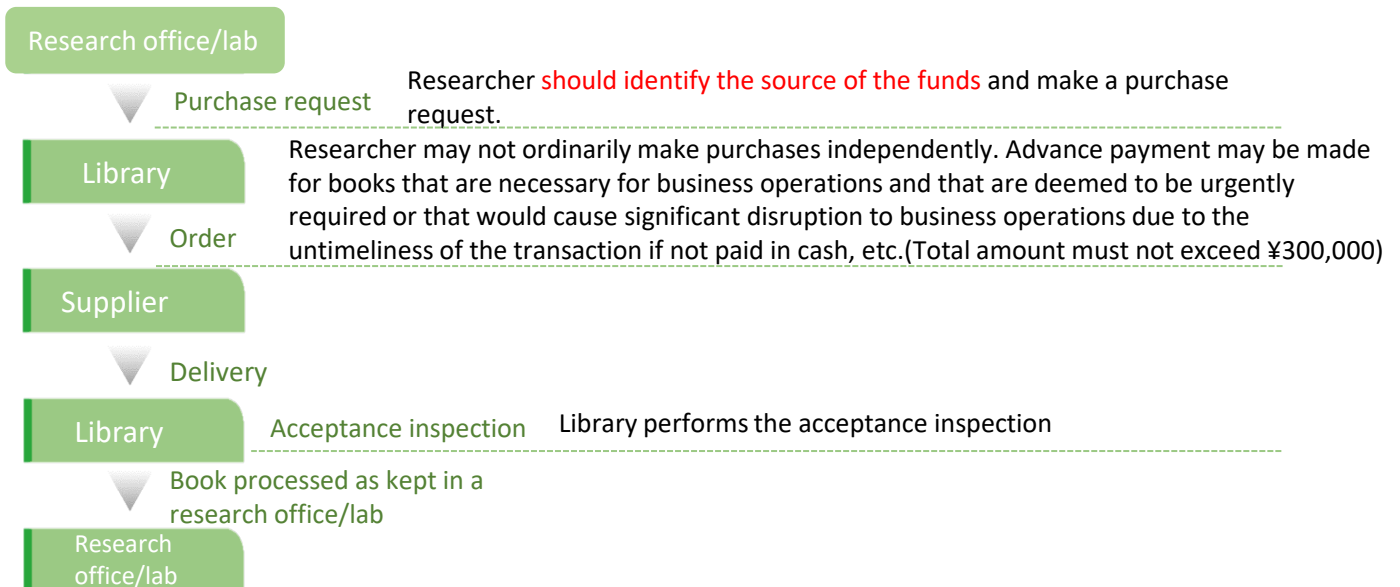
## Purchasing books

With some exceptions, books should be purchased through the book ordering system. Advance payment may be made for books that are necessary for business operations and that are deemed to be urgently required or that would cause significant disruption to business operations due to the untimeliness of the transaction if not paid in cash, etc.

- 1) Books purchased through the book ordering system
  - All purchases not subject to the financial accounting system indicated below
  - ⇒ Please see the “basic procedure for book purchases” and later sections regarding these purchases.
- 2) Books purchased through the financial accounting system
  - Magazines, newspapers, and other periodicals
  - Materials that are updated sequentially and cumulatively (addenda, etc.)
  - DVDs, CDs, and other audio-visual materials
  - Administrative materials (materials purchased by an administrative office)
  - E-books purchased through the individual accounts (for which use is not university-wide)
  - ⇒ Please see “purchasing items, etc.” (p. 7).

### Basic procedure for book purchases

- 1) Researcher identifies the source of the funds and inputs a purchase request in the library system.
- 2) Books delivered to the library are processed as books kept in a research office/lab



The procedures and work involved in ordering and delivery have been categorized into the following categories with more detailed information presented for reference.

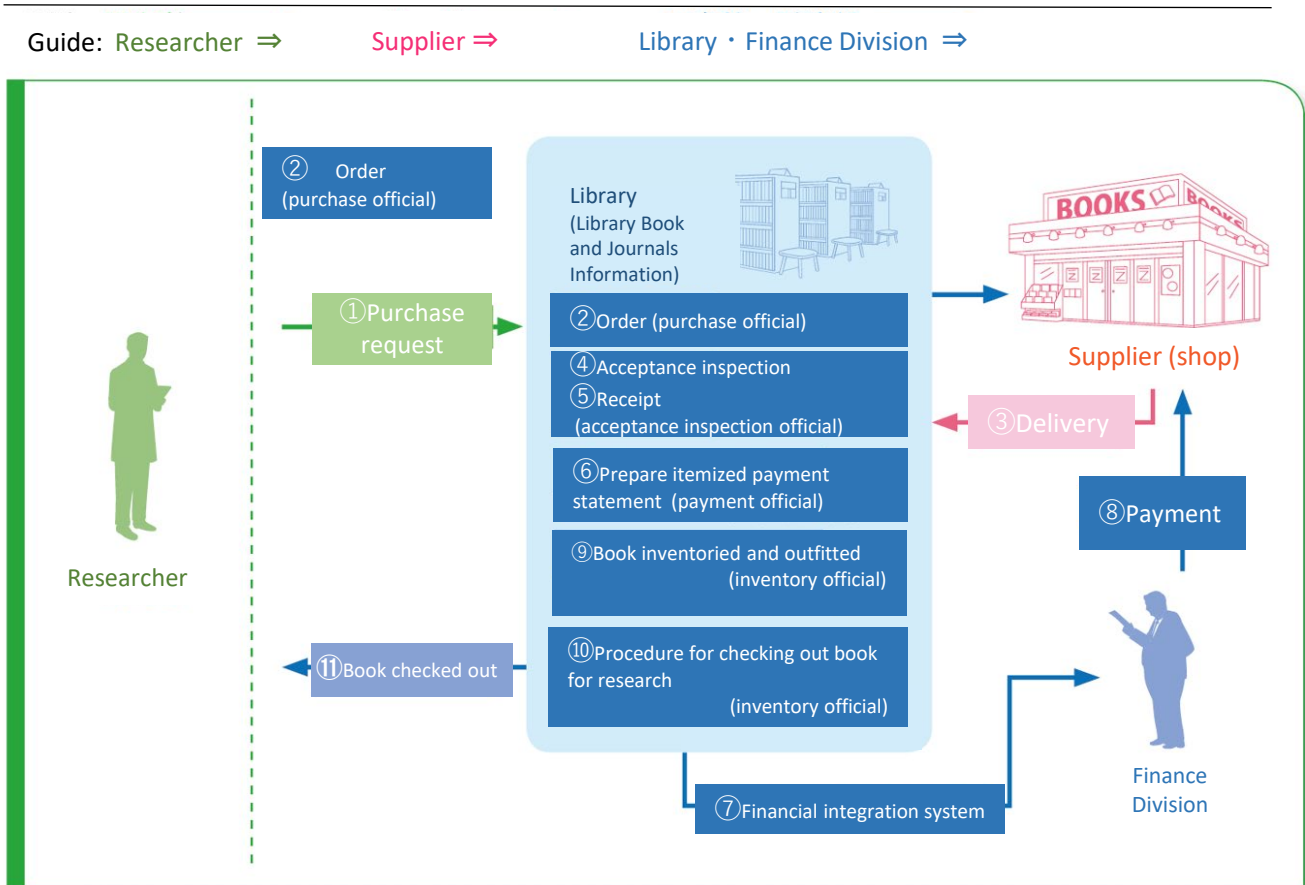
- (1) Researcher requests purchase of a book to be kept in a research office/lab (p. 18)
- (2) Researcher incurs out-of-pocket expense to purchase upfront that will be kept in a research office/lab (p. 19)
- (3) Researcher, student, etc. requests purchase of a book for student use (p. 20)

## ◀ Procedure for University Library book purchases ▶

In principle, books purchased by a researcher with research funds need to be purchased by the library and appropriately managed as library property. Researchers are kindly requested to extend their cooperation by returning such books to the library when they retire or transfer to position at a different institution as well as when periodic inspections are conducted.

### ▶ (1) Researcher requests purchase of a book to be kept in a research office/lab

- ① Researcher inputs a book purchase request in the library system.
- ② Library purchasing official orders the book from a supplier.
- ③ Supplier delivers the book ordered.
- ④ Delivered book is inspected for acceptance.
- ⑤ Book is accepted and registered based on the delivery slip.
- ⑥ Itemized payment statement is prepared for the accepted and registered book.
- ⑦ Data is transmitted to financial affairs via the financial integration system.
- ⑧ Payment is made.
- ⑨ Book is inventoried and equipped.
- ⑩ Book is processed as kept in a research office/lab
- ⑪ Book is kept in the researcher's office/lab.



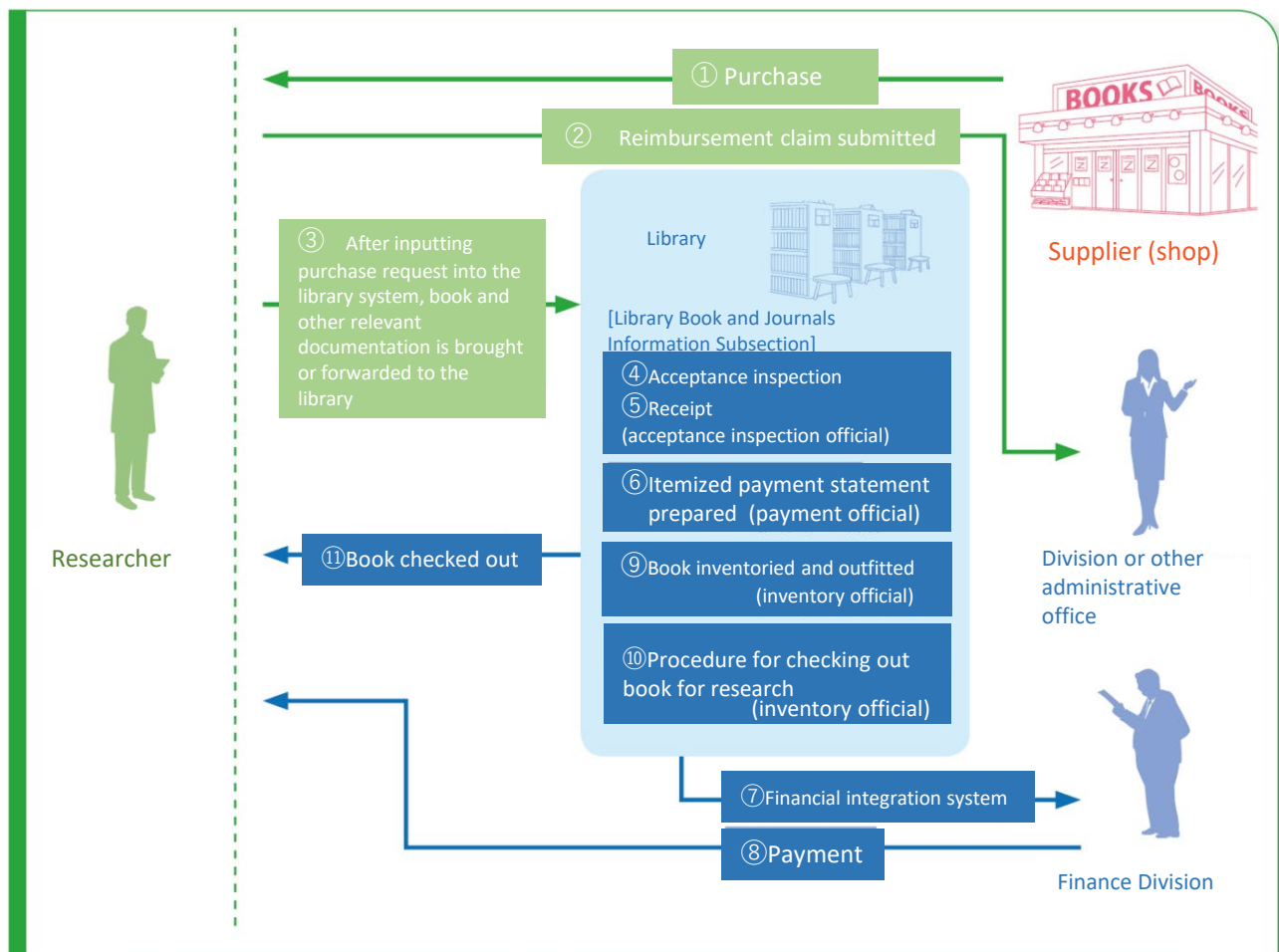
▶ (2) Researcher incurs out-of-pocket expense to purchase upfront that will be kept in a research office/lab

- ① Researcher purchases a book directly from a supplier (shop). (Total amount not in excess of ¥300,000)
- ② In principle, the researcher has 14 days to submit a claim for reimbursement of out-of-pocket expenses to the division or other administrative office affiliated with the researcher.
- ③ After the researcher inputs a purchase request into the library system (be sure to input “purchased” in the comments section), the researcher brings or forwards the purchased book, delivery slip statement, and reimbursement request form to the [Library Book and Journals Information Subsection](#).
- ④ Delivered book is inspected for acceptance.
- ⑤ Book is accepted and registered based on the delivery slip.
- ⑥ Itemized payment statement is prepared for the accepted and registered book.
- ⑦ Data is transmitted to financial affairs via the financial integration system.
- ⑧ Payment is made directly to the researcher.
- ⑨ Book is inventoried and equipped.
- ⑩ Book is processed as kept in a research office/lab
- ⑪ Book is kept in the researcher’s office/lab.

Guide: Researcher ⇒

Supplier ⇒

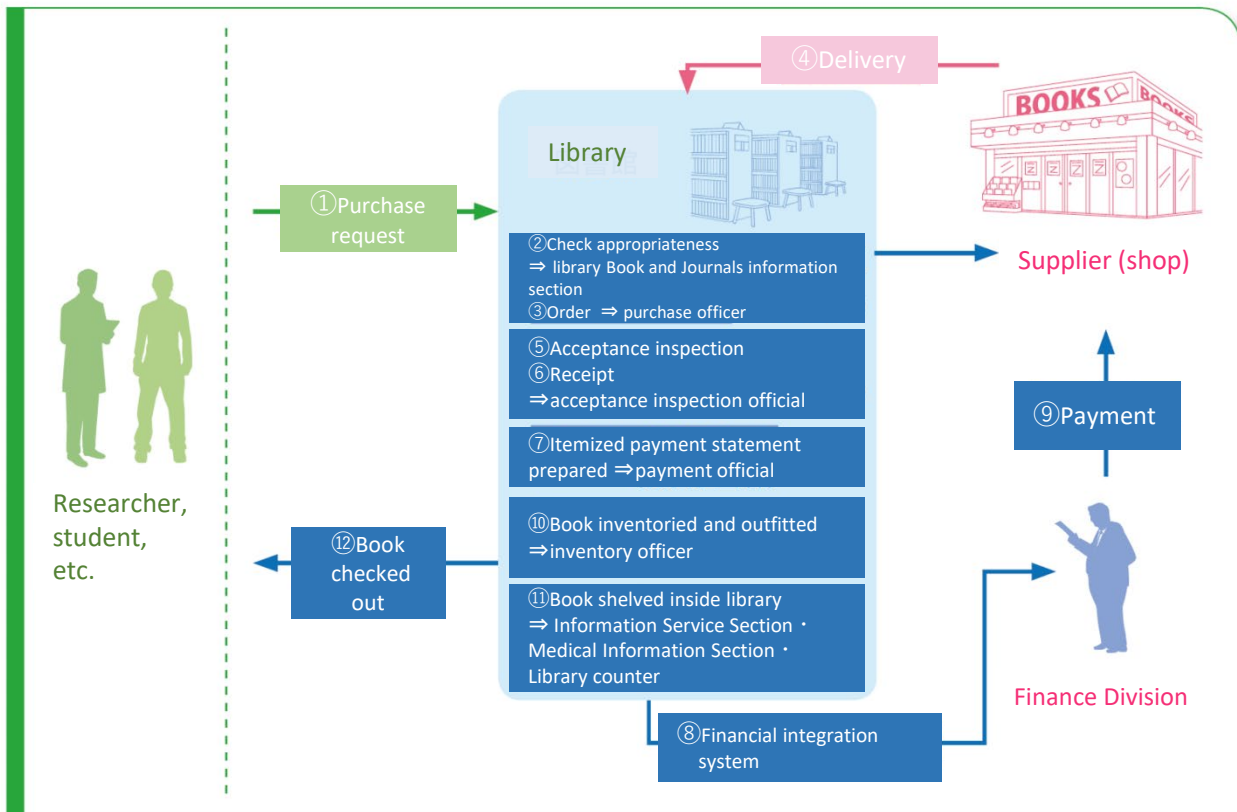
Library · Finance Division ⇒



▶ (3) Researcher, student, etc. requests purchase of a book for student use

- ① Researcher, student, etc. makes a request by inputting a purchase request into the library system for the library to purchase a book for student use.
- ② Library official receives the purchase request and checks to see if the book has previously been purchased. The library officer checks the appropriateness of the purchase.
- ③ Library purchasing official places an order for the book with a supplier.
- ④ Supplier delivers the book ordered.
- ⑤ Delivered book is inspected for acceptance.
- ⑥ Book is accepted and registered based on the delivery slip.
- ⑦ Itemized payment statement is prepared for the accepted and registered book.
- ⑧ Data is transmitted to financial affairs via the financial integration system.
- ⑨ Payment is made.
- ⑩ Book is inventoried and equipped.
- ⑪ Book is processed as kept in a research office/lab
- ⑫ Book is kept in the researcher's office/lab.

Guide: Researcher ⇒ Supplier ⇒ Library · Finance Division ⇒



chapter **3****How to Have Items Delivered and Inspected for Acceptance**

When purchased items are delivered, be sure to have the **acceptance inspection official inspect the items upon delivery for acceptance.**

※An “acceptance inspection official” is a person delegated by the individual holding the authority to conduct inspections upon acceptance pursuant to the rules (in principle, this is an administrative official in a division or section).

※From the standpoint of preventing misuse, the acceptance inspection should be performed by an acceptance inspection official that is not the person who requested the purchase.

### Basic procedures for purchase of items, etc

- ① Decide on the purchase item.
- ② Identify the source of the funds, verify the remaining available budget, and request purchase (input in the financial accounting system)The budgeted, administered and remaining amounts are displayed that have been allocated to the researcher.
- ③ At the time of delivery, the division or section administrative official conducts an acceptance inspection. (With the exception of special devices and other such articles, the researcher is not permitted to conduct the acceptance inspection upon delivery.)

### Acceptance inspection when items are directly purchased

(Ex.: Cases where an item is purchased at a supplier (shop) where payment is made later, such as San A, MAKEMAN, Ryukyu University COOP, etc.) The researcher brings the item, delivery slip, and payment request to the acceptance inspection official and has the item inspected upon acceptance.

(Please have the item inspected upon acceptance immediately after purchase as a delay may result in payment falling into arrears.)

### Acceptance inspection when items delivered by supplier

Please confirm whether the acceptance inspection official has completed the acceptance inspection. If not finished, then before doing anything else, please give instructions to have the item inspected by the acceptance inspection official.

### When an item is delivered by a parcel delivery company

If an item is delivered directly to the research office/lab, please either bring the item, delivery slip, and payment request to the division or section administrative office or contact the acceptance inspection official.

### When an item has been purchased upfront and delivered

Even when an item or other article has been purchased upfront, please have the acceptance inspection official conduct an acceptance inspection after delivery.

### Exceptions to procedures for delivery and acceptance inspection of items (order issued by inspection official: Accounting Practice Rules Article 48)

In principle, the employee in charge of acceptance inspections inspects items for acceptance at the time of delivery. However, when the acceptance inspection of an item requires verification that the delivered device operates or other situations where it is difficult for an administrative employee to sufficiently inspect an item upon acceptance, an order may be issued to have a faculty member or other individual possessing specialized knowledge, skills, etc. at the time the model was selected to serve as **\*inspection official\*** and conduct the acceptance inspection.

\* **Inspection official:** Per confirmation of delivery, the inspection official shall inspect the content and quantity of said delivery based upon the contract, specifications, design documents, and other relevant documentation.

### Regulations, etc. concerning delivery and acceptance inspection

Pertaining to the National University Corporation University of the Ryukyus’ handling of acceptance inspections of procured items, etc.

National University Corporation University of the Ryukyus Rules on Official Authority Regarding Accounting

National University Corporation University of the Ryukyus Accounting Practice Rules

## Use of public Research Funds

public research funds are broadly divided into three categories with different rules to be followed for each type.

- ① Competitive research funds distributed by the national government or independent administrative agencies (competitive funds)
- ② Research funds provided by private foundations and companies
- ③ Operating subsidies, etc.

### Types of research funds and applicable rules

Type		Rules
① Competitive funds	Subsidies, grants (Grants-in-aid for scientific research (KAKENHI), etc.)	<ol style="list-style-type: none"> <li>① Act on Adjustment of Execution of Budgets Pertaining to Subsidies as well as general principles and guidelines for provision of subsidy, etc. programs</li> <li>② National University Corporation University of the Ryukyus Accounting Rules and other internal rules</li> <li>③ Handbook on the Grants-in-Aid for Scientific Research (KAKENHI)</li> </ol>
	Contract research funds and contract project funds	<ol style="list-style-type: none"> <li>① Rules on such use as specified in each contract research fund program</li> <li>② National University Corporation University of the Ryukyus Accounting Rules and other internal rules</li> </ol>
② Research funds from private foundations and companies	Contract research funds, contract project funds, and joint research funds	<ol style="list-style-type: none"> <li>① Rules on such use as specified in each contract research fund program</li> <li>② National University Corporation University of the Ryukyus Accounting Rules and other internal rules</li> </ol>
	Donations (including grants)	<ol style="list-style-type: none"> <li>① Donation purpose</li> <li>② National University Corporation University of the Ryukyus Accounting Rules and other internal rules</li> </ol>
③ Operating subsidies, etc.		<ol style="list-style-type: none"> <li>① National University Corporation University of the Ryukyus Accounting Rules and other internal rules</li> </ol>

### Examples of public research fund uses

public research funds may be used to pay for expenses necessary for pursuing research, which are generally the following.

However, depending upon the program, there are items for which competitive funds from the central government or other institutions may not be used. Research funds may not be used in violation of such rules.

Typical examples of expenses for which research funds may be used

- Purchasing items
- Printing and binding
- Transportation charges (shipping charges, etc.)
- Meeting expenses
- Travel expenses
- Maintenance and repair costs (maintenance, repair, etc. of equipment)
- Building lease fees and equipment usage charges
- Honorariums and wages
- Conference participation fees

### Combined use of competitive funds and other funding sources with use limitations

The combined use of financial sources on which use limitation have been specified is not possible.

If the amount to be defrayed by each program is able to be clearly isolated, expenses may be defrayed for each program's respective amount. However, in principle, multiple competitive research funds or other grants may not be combined and used without clear separation.

(Ex. When taking a business trip only related to the use of KAKENHI and the amount available is insufficient to cover expenses, it is not possible to allocate half of the travel expenses from KAKENHI and the remainder from some other competitive funds.)



## Carrying Over and Using Grants-in-Aid for Scientific Research (KAKENHI) Ahead of Schedule

It is possible to carry over and use Grants-in-Aid for Scientific Research (KAKENHI) ahead of schedule.

As the preliminary procedures vary for Grant-in-Aid for Scientific Research (KAKENHI) multi-year funds and single-year grants, please be sure to check the procedures thoroughly.

### Multi-year funds

#### 【 Carrying over 】

With the exception of the final year of the research period, surplus research funds may be carried over to the next fiscal year without any special procedures. ※Preparation of a payment request is required.

#### 【 Using funds ahead of schedule 】・・・ Announcement around July every year

If within the scope determined for provision over the entire duration of the research plan, preliminary procedures may be carried out so that research funds may be used ahead of schedule in the fiscal year preceding their distribution, depending upon the amount necessary for the research.

### Single-year funds

#### 【 Carrying funds over 】・・・ Announcement around December every year

If circumstances correspond to any of the reasons applicable for carry-over, the preliminary procedures may be carried out so that research funds are able to carried over and used in the next fiscal year.

#### 【 Adjustment fund system 】

#### Adjustment fund system

Single-year grants are eligible for use as adjustment funds. There are two types: those used ahead of schedule and those used in the next fiscal year.

#### 【 Used ahead of schedule 】・・・ Announcement around August every year

When your research proceeds faster than planned and you wish to use research funds allocated for the following fiscal year ahead of schedule.

#### 【 Used in next fiscal year 】・・・ Announcement around June every year

If the reason for the need to carry over funds arises after the carry-over application deadline or if the research project does not qualify under the requirements for the carry-over system.

- Japan Society for the Promotion of Science

URL : <http://www.jsps.go.jp/j-grantsinaid/index.html>

- JSPS Electronic Application System

URL : <http://www-shinsei.jsps.go.jp/kaken/index.html>

- JSPS Electronic Application System Manuals

URL : <http://www-shinsei.jsps.go.jp/kaken/topkakenhi/download-ka.html#tebiki2>

※The Research Promotion Section website (on-campus access only) posts information as required about the different types. Please be sure to also check the website.

chapter 6

## Expenses Not Permitted with Competitive Grants-in-Aid for Scientific Research (KAKENHI)

The specific rules for use Competitive Grants-in-Aid for Scientific Research (KAKENHI) are stipulated for each program. Whenever you use competitive funds, be sure to double check the specific program details.

Here is an explanation of common rules on the use Competitive Grants-in-Aid for Scientific Research (KAKENHI) as well as some of the key restrictions placed on competitive funds in the manner that the University of the Ryukyus manages expenses.

1) Prohibition on use of funds for other than original purpose

Competitive Grants-in-Aid for Scientific Research (KAKENHI) may be used only for expenses that are directly necessary for performing research projects and compiling research results. They may not be dispersed for any other purpose.

2) Restrictions on use

Competitive Grants-in-Aid for Scientific Research (KAKENHI) may not be used to purchase items ordinarily provided by a research institution, nor alcohol or other nonessential items. (However, research funds may be used to pay for tea and other refreshments when meetings are held.)

3) Prohibition on use of competitive funds other than during the research period

No funds may be used at all either before or after the research project period.

4) Bulk purchases of consumables at the end of the fiscal year or research period

A large quantity of consumables, not regarded as necessary, may not be purchased at the end of the fiscal year or research period. In some cases, you may be asked to return the funds paid out for such expenses.

5) Combined use with other competitive funds

If the amount to be defrayed by each program is able to be clearly isolated, expenses may be defrayed for each program's respective amount. However, in principle, multiple competitive research funds or other grants may not be combined and used without clear separation.

For example, when taking a business trip only related to the use of KAKENHI and the amount available is insufficient to cover expenses, it is not possible to allocate half of the travel expenses from KAKENHI and the remainder from some other competitive funds.

Grant-in-Aid for Scientific Research (KAKENHI) (multi-year funds · single-year grants) non-permitted direct expenses

Please check the Handbook on the Grants-in-Aid for Scientific Research (KAKENHI) Program  
[http://www.jsps.go.jp/j-grantsinaid/15\\_hand/](http://www.jsps.go.jp/j-grantsinaid/15_hand/)

Grants-in-Aid for Scientific Research (KAKENHI) Non-permitted expenses

Please check the Administrative Processing Procedures for Grants-in-Aid for Scientific Research from the Ministry of Health, Labour and Welfare  
<https://www.mhlw.go.jp/file/06-Seisakujouhou-10600000-Daijinkanboukouseikagakuka/0000141988.pdf>

## Treatment of Donations and Grants

When you received a research grant, **please promptly follow the procedures for donating the grant to the university** with the division or administrative section in charge of such procedures.

### Institutional accounting of research expenses

The university is required **to account for research expenses as an institution** even in the case of grants provided by a research foundation or other organization to an individual researcher or a research group.

Such accounting violations are indicated as “improper” by the Board of Audit of Japan, impacting the university’s assessment and creating other major problems for the university as a whole.

Some research foundations do not allow institutional accounting of funds by a university. The most common reason given is that such funds are accounted for as “indirect expenses or overhead.” The university can also treat grants secured from competitive programs as **“exempted contribution donations”** that are not set aside for indirect expenses. So, when applying for a grant program that does not permit institutional accounting under its application procedures or other rules, **please be sure to consult the division or administrative section in charge of such procedures before applying.**



The fundamental premise is that institutional accounting is used for processing research expenses, but there are also cases where the following sorts of donation procedures are not required in certain exceptional cases. Even in such a situation, **please do not make this determination on your own, but be sure to always check with the division or administrative section in charge of such procedures.**

#### Examples of exceptions

##### 1) Academic prizes

An accounting report or other such notification is not required for an award given to a researcher for his or her research achievements.

##### 2) Expenses for holding an academic conference or other such meeting (conference expenses)

These are grants (donations) accepted by an individual who is responsible for the accounting of an academic conference or other such meeting held outside the course of the university’s business and for which the accounting is conducted independently.

##### 3) Cases not involving the educational or research activities that are part of a faculty member’s official duties

These are cases of education or research activities not conducted as part of the faculty members official duties for which the researcher applies as an individual.

Please note that, in such cases, the university’s facilities, equipment, etc. may not be used for such activities, which must also be conducted outside of working hours.

#### 【National University Corporation University of the Ryukyus Rules on Handling of Donations】

##### Article 9-2:

**Even though a donation has been made to a university employee for education or research as part of his or her duties, the employee shall donate the money to the university if the donation has been made to the individual employee but not to the university as per the intent of the donor or if an individual employee receives a donation and issues such funds for use of the university’s facilities, equipment, etc. to engage in education or research.**

## 【Person in charge of compliance promotion and contact person, etc.】

Each department has a compliance promotion manager and a contact person in charge of the operation and management of public research funds.

The duties of the Compliance Promotion Manager are as follows

- (1) Implement the measures in the Misconduct Prevention Plan, check the implementation status, and report to the Chief Administrative Officer.
- (2) Conduct compliance training for members of the relevant departments, etc., and ascertain the status of participation and level of understanding, as well as collect written pledges regarding compliance.
- (3) Conduct educational activities on a regular basis.
- (4) Monitoring the execution of public research funds by the members of the department concerned and taking remedial measures as necessary.

Compliance Promotion  
Officer and Division Contact

Compliance Promotion Officer	Division	Contact
Global Education Institute	Accademic Support Section	8848
Global Education Institute	Research Promotion Section	8016
Organization for Regional Collaboration	Regional Collaboration Promotion Section	2041
Transdisciplinary Research Organaization for Subtropics and Island Studies	Research Promotion Section	8016
Office for the Promotion of Diversity	General Affairs Section	8022
University Evaluation and IR Management Center	Management Strategy Section	8109
Harassment Counseling and Support Center	General Affairs Section	2889
Faculty of Humanities and Social Science/ Graduate School of Humanities and Social Sciences	Faculty of Humanities and Social Science	2301
Faculty of Global and Regional Studies/ Graduate School of Tourism Sciences	Faculty of Global and Regional Studies	8980
Faculty of Education/Graduate School of Education	Faculty of Education	8315
Faculty of Science/Graduate School of Engineering and Science	Faculty of Science	8586
Faculty of Medicine/Graduate School of Medicine	Planning & Research Promotion Office	2015
Faculty of Engineering	Faculty of Engineering	8589
Faculty of Agriculture/Graduate School of Agriculture	Faculty of Agriculture	8733
Graduate School of Health Sciences	Planning & Research Promotion Office	2015
Graduate School of Law	Graduate School of Law	8091

Compliance Promotion Officer	Location	Contact information
Tropical Biosphere Research Center	Research Promotion Section	8036
Research Institute for Islands and Sustainability	Research Promotion Section	8036
Disaster Prevention Research Center for Islands Region	Research Promotion Section	8036
University Library	Information Management Section	8153
University Hospital	Planning & Research Promotion Office	2015
Center for Research Advancement and Collaboration	Research Promotion Section	8036
Computing and Networking Center	Information Planning Section	9041
University Museum (Fujukan)	Research Promotion Section	8036
Center for Teacher Education	Faculty of Education Division	8315
Center for Human Rights	General Affairs Section	2889
Superintendent of Affiliated Schools	Affiliated school section	8454
Faculty-Affiliated Elementary	Affiliated school section	8454
Faculty-Affiliated Junior High School	Affiliated school section	8462
General Planning and Strategy Division	Research Promotion Section	8815
General Affairs Division	General Affairs Division	8012
Finance Divison	Finance Planning Section	8044
Studnen Affairs Division	Academic Support Section	8848
Facility Management Division	Facility Planning Section	8067
Office for the Promotion of Relocation of Uehara Campus	Office for the Promotion of Relocation of Uehara Campus	1082
General Manager, General Engineering Dept.	Technical Organization Support General Engineering Dept.	9131
Office of the President Planning	Planning Section	8003
Fund Office	Fund Section	9013
Auditing Office	Auditer Section	8984

University Headquarters  
(Senbaru Campus)

Subject	Location	Contact information
Public research funds in general		
Grants-in-Aid for Scientific Research (KAKENHI)	Research Promotion Section	8183
Donations	Industry-Academia Collaboration Subsection	8031
Contract research and joint research		

University Headquarters  
(Senbaru Campus)

Subject	Location	Contact information
Administrative procedures		
1. Purchasing items, etc. (advisory office in the division, etc.)		
External funds (KAKENHI contract research, joint research, single-year grants, donations) Operating subsidies ※(Please consult the advisory office of your respective division or other administrative section regarding reimbursement of out-of-pocket expenses)	Accounting Section First Contracting Subsection Accounting Section Second Contracting Subsection Accounting Section Third Contracting Subsection	8414 2814 8057
2. Travel expenses and honorariums		
External funds Operating subsidies	※Advisory office in the division, etc.	
3. Purchasing books	University Library Information Management Section Book and Journals Subsection	8159
4. Security Assurance Output Management	Research Promotion Section Research Support Subsection	8815

University Headquarters  
(Uehara Campus)

Subject	Location	Contact Information
Administrative procedures		
1. Purchasing items, etc.		
• External funds (contract research, joint research, single-year grants) • External funds (KAKENHI, clinical trials, donations) • Operating subsidies	• Management Section Second Research Support Subsection // • First Research Support Subsection // • First & Second Procurement Subsections	1060 1065 1063 • 1066
2. Travel expenses		
Travel application procedures Travel expense payments (including external funds)	Administrative Division General Affairs Section Labor & Personnel Subsection Administrative Division Management Section Accounting Subsection	1012 1026
3. Honorariums		
Honorarium application procedures Honorarium payment procedures (including external funds)	Administrative Division General Affairs Section Labor & Personnel Subsection // Accounting Subsection	1012 1026
4. Purchasing books	University Library Faculty of Medicine Branch Information Service Section Medical Information Subsection	1052

**【 The contact point for reporting/blowing the whistle on misconduct of public research funds is as follows 】**

University of the Ryukyus General Affairs Division General Affairs Section

1 Sembaru, Nishihara Town, Okinawa Prefecture, Japan 903-0213

TEL (098) 895 – 8176

FAX (098) 895 – 8013

E-mail [sosmninh@acs.u-ryukyu.ac.jp](mailto:sosmninh@acs.u-ryukyu.ac.jp)

✕Telephone inquiries available between 9:00 and 17:00 on weekdays.

(However, Saturdays, Sundays, and holidays are excluded.)

**【Points to keep in mind regarding reporting, etc.】**

- 1) When an office receives a report, etc., the office will verify the name and contact information of the person reporting such misuse, the researcher or research group that has allegedly engaged in misconduct, manner of the misconduct, and basis for such conduct, and may also ask the individual to cooperate in the investigation.
- 2) If the investigation finds that a false report was made in bad faith, measures may be taken that include, but are not limited to publicly releasing the name of the person who provided the report.

Accounting and ethics-related rules are listed below. If necessary, please see the rules posted on the University of the Ryukyus' website under "University of the Ryukyus Rules."

### Part II Academic International

- National University Corporation University of the Ryukyus Basic Policy on Prevention Improper Use of Public Research Funds
- National University Corporation University of the Ryukyus Rules on the Management and Audit System for Preventing Misuse of Public Research Funds
- Plan for the Prevention of Misconduct in Public Research Funds at National University Corporation University of the Ryukyus ○ National University Corporation University of the Ryukyus Rules on Preventing and Addressing Misconduct in Research Activities
- National University Corporation University of the Ryukyus Administrative Guidelines for Grants-in-Aid for Scientific Research (KAKENHI), etc.
- National University Corporation University of the Ryukyus Guidelines on Application Eligibility for Grants-in-Aid for Scientific Research (KAKENHI), etc.
- National University Corporation University of the Ryukyus Safety and Security Output Management Regulations
- National University Corporation University of the Ryukyus Guideline for Confirmation of Applicability of Specified Cumulative Total in Export Control for Security Export Control
- University of the Ryukyus Rules on Contract Researchers
- National University Corporation University of the Ryukyus Contract Research and Contract Business Handling Regulations
- National University Corporation University of the Ryukyus Rules on Handling Joint Research

### Part V Human Resources

#### Chapter 1 Employment Rules

- National University Corporation University of the Ryukyus Implementation Guidelines for Grants-in-Aid for Scientific Research (KAKENHI) Research Assistants
- National University Corporation University of the Ryukyus Implementation Guidelines for Adjunct Researchers
- National University Corporation University of the Ryukyus Rules on Foreign National Researchers

#### Chapter 3 Public Service

- University of the Ryukyus Ethical Standards for Research

### Part VIII Accountant

- National University Corporation University of the Ryukyus Accounting Rules
- National University Corporation University of the Ryukyus Accounting Implementation Rules
- National University Corporation University of the Ryukyus Fee Rules
- National University Corporation University of the Ryukyus Rules on Travel Expense Payments
- National University Corporation University of the Ryukyus Administrative Guidelines for Payment of Travel Expenses
- National University Corporation University of the Ryukyus Administrative Guidelines for Reimbursements
- National University Corporation University of the Ryukyus Administrative Guidelines for Payment of Honorariums
- National University Corporation University of the Ryukyus Rules on Handling Donations
- National University Corporation University of the Ryukyus Administrative Guidelines for Suspension of Transactions and Other Handling of Contracts for Purchasing Items, etc.
- National University Corporation University of the Ryukyus Administrative Guidelines for Operating Subsidies
- National University Corporation University of the Ryukyus Guidelines for Procurement of Large Equipment, etc.
- National University Corporation University of the Ryukyus Guidelines for Loaning Equipment and Other Assets
- National University Corporation University of the Ryukyus Guidelines for Fund Management and Operation
- National University Corporation University of the Ryukyus Administrative Guidelines for Receipt and Handling of Endowed Property
- National University Corporation University of the Ryukyus Rules on Handling Contract Research



## Appendix

# University of the Ryukyus Ethical Standards for Research

Established by the  
Executive Council on  
Education and Research  
October 22, 2013

The university is an education and research institution that provides instruction extending even to the limits of the knowledge that mankind currently holds and continues to conduct research with students to go beyond those limits. In order to pursue research going beyond the limits of mankind's knowledge, freedom of thought and action, which are not bound in any way, are necessary. This freedom is a right invested in universities that have the trust of society. Therefore, the university must demonstrate to society that it is living up to society's trust, pursuing research with high ethical standards to which university employees are also bound, and contributing to the public welfare. This entails great importance particularly in the present day when research activities and their outcome have a tremendous impact on society.

Here, the University of the Ryukyus establishes ethical guidelines for research that teaching faculty, technical staff, graduate students, undergraduate students, and all other individuals engaged in research (hereinafter "researchers") must observe as well as the duties of the university to maintain researchers ethics so that the university's academic research may gain the trust and respect of society.

### 1. Research Fundamentals

- (1) Researchers shall fulfill their responsibility to ensure the quality of the knowledge and skills that they produce and fulfill their responsibility to make use of their specialized knowledge and other qualities to contribute to the health and welfare of mankind, safety and security of society, and conservation of the environment.
- (2) Researchers shall be aware that university research activities are founded upon society's trust and mandate and that they must live up to society's mandate with high ethical standards.
- (3) Researchers shall be thoroughly familiar and observe agreements, relevant laws and regulations, guidelines, and the university's relevant rules as well as other codes established in relation to various types of research activities.

### 2. Management of Research Information

- (1) Researchers shall preserve for an appropriate duration materials, information, data, etc. that serve as the foundation for presentation of research results.
- (2) In light of the importance of the protection of personal information, researchers shall not divulge to others anything that may identify an individual in the materials, information, data, etc. that they have collected for research.

### 3. Research Directly Targeting People

- (1) In research and medical practice where the direct subjects are people, researchers shall give sufficient consideration to the dignity of the individual, respect for human rights, and protection of personal information.
- (2) In research where the direct subjects are people, researchers shall observe relevant laws and regulations, ethical standards in specialized fields, and the university's relevant rules

### 4. Appropriate Research Conduct and Administration of Expenses

- (1) Researchers shall always be mindful that research funds are financed through national expenditures, donations, and other public funds, and they shall strive to use research funds appropriately.
- (2) Researchers shall observe relevant laws and regulations, the university's relevant rules, agreements and rules related to the use of research funds received as they conduct their research and use research funds both inside and outside of Japan.

## 5. Conflict of Interest in Research Activities

Researchers shall exercise sufficient caution when conflicts of interest arise in their research activities and strive so that there is no harmful effect due to such conflicts of interest.

## 6. Ethics in Presentation of Research Results

- (1) When presenting research results, researchers shall never engage in fabrication by creating data that does not exist, falsification by transforming research results or other data into something unauthentic, or plagiarism by appropriating someone else's data or research results without appropriately identifying them as such.
- (2) Inappropriate citations, inadequate citations, and hyperbole in research presentations may constitute misconduct, so researchers shall provide appropriate citations and sincere representations.
- (3) Researchers shall not submit duplicates of a manuscript reporting the same research results to multiple research publications nor inappropriately handle authorship or engage in other acts in which the researcher does not properly announce the manuscript's authors.

## 7. Responsibilities of Collaborating Researchers

- (1) It is necessary for anyone named as a co-author to have made an important contribution to the academic paper as well as shall share the responsibility and accountability for the content of the paper.
- (2) Researchers shall respect the rights of collaborating researchers and co-authors of academic papers and obtain explicit consent for the use of such research results.

## 8. Fair Evaluation

- (1) When researchers conduct a peer review of someone else's research paper or other publication or engage in other evaluation of someone else's achievements, they shall conduct the evaluation appropriately based upon assessment standards, review guidelines, etc. without forming a predetermined view of the individual whom they are evaluating.
- (2) Researchers shall not improperly use research information that they become aware of in the process of evaluation under the preceding paragraph for their own research or divulge such information to anyone else without good cause.

## 9. University's Responsibility for Maintaining Researchers' Ethics

- (1) The university shall fulfill its responsibility as an institution of higher education by engaging in the necessary awareness activities and ethical training to raise researchers' awareness of the researchers' ethics and prevent research misconduct.
- (2) The university shall take appropriate measures to address acts by researchers that violate researchers' ethics to ensure that these standards are effective.
- (3) The university shall take the necessary measures to enable appropriate authorship.
- (4) The university shall develop a crisis management system concerning researchers' ethics as well as methods of dealing with cases where misconduct occurs and ensure that such system and methods are effective, and the university shall constantly improve these.

### Supplementary Provision

These Standards come into effect as of October 22, 2013.

### Supplementary Provision (February 23, 2016)

These Standards come into effect as of February 23, 2016.

## National University Corporation University of the Ryukyus Regulations on the Management and Audit system to Prevent Misconduct of Public Research expenses

Enacted on March 17, 2021

The Regulations Concerning Management and Audit System to Prevent Improper Use of Public Research Funds at the University of the Ryukyus (enacted on October 23, 2007) shall be revised in its entirety.

### (Purpose)

1. The purpose of these regulations is to prevent misconduct of public research funds by stipulating the necessary matters concerning the appropriate management and auditing system of public research funds at National University Corporation University of the Ryukyus (hereinafter referred to as "the Corporation") based on Article 17, Paragraph 1, Sub-Paragraph 1 of National University Corporation University of the Ryukyus Statement of Business Procedures National.

### (Definitions)

Article 2 : The definitions of terms used in these regulations shall be as follows

- (1) "Public Research Funds" means all research funds that the Corporation accepts from institutions other than the Corporation.
- (2) "Department, etc." means a department or a division that handles Public Research Funds in the management promotion organization, education and research organization, and administrative organization provided in Chapters 4, 5, and 8 of National University Corporation University of the Ryukyus Organization Regulations.
- (3) "Members" means all persons involved with Public Research Funds at the Corporation.
- (4) "Misconduct" means the intentional or grossly negligent use of Public Research Funds for other purposes, or, use in violation of the decision to grant Public Research Funds or the conditions attached thereto.
- (5) "Compliance Education" means education conducted for the purpose of making people understand the rules for the use of Public Research Funds, etc., in order to prevent Misconduct of Public Research Funds in advance.
- (6) "Awareness-Raising Activities" means all the various activities implemented for the purpose of, raising and spreading awareness of the prevention of Misconduct regarding public research expenses, and complementing the contents of compliance education.

### (Chief Administrative Officer)

Article 3 : The Chief Administrator shall be appointed as the person who oversees the Corporation entirely and is ultimately responsible for the operation and management of Public Research Funds, and shall be the President of the University.

- 2 The Chief Administrator shall formulate basic policies for Misconduct prevention measures and take necessary measures to implement Misconduct prevention measures.

### (General Manager)

Article 4 : The General Manager shall assist the Chief Administrative Officer and shall have substantive responsibility and authority for the operation and management of Public Research Funds throughout the Corporation, and shall be appointed by the President.

- 2 The General Manager shall report to the Board of Directors on matters related to Article 6, between Clauses 4 and 6.

(Compliance Promotion Officer)

Article 5: The Chief Compliance Promotion Officer shall be appointed in each Department, etc., and shall be responsible for the operation and management of Public Research Funds in that Department, etc., and shall be appointed by the head of the Department, etc.

2 The Chief Compliance Promotion Officer shall perform the following duties under the direction of the Chief Administrative Officer:

(1) Implementing the measures in the Misconduct Prevention Plan, check the implementation status, and report to the Chief Administrative Officer,

(2) Conducting Compliance Education for the Members of the relevant Departments, etc., ascertain the status of participation and level of understanding, and collect written pledges regarding compliance;

(3) Conducting educational activities on a regular basis;

(4) Monitoring the execution of Public Research Funds by the Members of the Department, etc., and take improvement measures as necessary.

3 The compliance promotion supervisor may appoint a deputy compliance promotion supervisor and have him/her divide the duties among them.

(Office for the Promotion of the Misconduct Prevention Plan)

Article 6 : The Office for the Promotion of the Misconduct Prevention Plan (hereinafter referred to as "the Promotion Office") shall be established under the Chief Administrative Officer. Article 6 (Fraud Prevention Plan Promotion Office)

2 The Office shall be organized by the following persons:

(1) The General Manager

(2) Deputy directors or assistant to the president designated by the General Manager

(3) Other persons designated by the General Manager

3 The Promotion Office shall have the Chief, who shall be appointed by the person specified in Sub-Paragraph 1 of the preceding paragraph.

4 The Promotion Office shall formulate a Misconduct prevention plan and confirm the implementation status of Misconduct prevention measures.

5 The Promotion Office shall, in cooperation with the Audit Office, ascertain the factors that may cause Misconduct, and review the Misconduct prevention plan from time to time in response to such factors.

6 The Promotion Office shall report to the Auditors on the status of formulation and review of the fraud prevention plan and ask for their opinions.

7 General affairs of the Office shall be handled by the Research Promotion Division of the General Planning and Strategy Department.

(Auditors)

Article 7 : The Auditors shall confirm the proper management and auditing system of public research expenses at the Corporation from an overall perspective and provide their opinions.

(Internal Audit Division)

Article 8 : The internal audit department for Public Research Funds at the corporation shall be the Audit Office.

2 The Audit Office shall conduct internal audits of Public Research Funds in accordance with National University Corporation University of the Ryukyus Internal Audit Rules National.

(Consultation Desk)

Article 9 : A consultation desk shall be established to respond to consultations from within and outside the University regarding the rules and administrative procedures for the use of Public Research Funds at the Corporation.

2 The department that establishes the consultation desk shall be determined separately.

(Reporting Contact))

Article 10 : The Reporting Desk shall be established in the General Affairs Division of the General Affairs Department to respond to reports (including consultation concerning reports) from inside and outside the University concerning misconduct in public research expenses at the Corporation.

(Method of Reporting, etc.)

Article 11 : A report shall be submitted in writing (including fax and e-mail) to the Reporting Desk.

2 The document set forth in the preceding paragraph shall be in the name of the person concerned, and shall clearly indicate the matters listed in each of the following items

(1) The name of the researcher or the name of the group, etc. that is alleged to have committed the Misconduct of Public Research Funds

(2) Specific details of the Misconduct of Public Research Funds

3 A reporting party shall not make a report with malicious intent (i.e., an intention to cause damage to the subject or to disadvantage the institution/organization to which the subject belongs, such as to entrap the subject or to obstruct research conducted by the subject).

4 The provisions of Article 14 of National University Corporation University of the Ryukyus Whistleblower Protection Regulations National shall apply mutatis mutandis to the maintenance of confidentiality regarding reporting. In this case, the term "the person engaged" shall be deemed to be replaced with "the General Manager".

5 Article 17 of the Whistleblower Protection Regulations of National University Corporation University of the Ryukyus shall apply mutatis mutandis to the protection of reporting parties. In this case, the term "General Manager (Tokatsu Sekininsha)" shall be read as "the General Manager in these regulations (Tokatsu Kanri Sekininsha) ".

(Investigations Related to Misconduct of Public Research Funds)

Article 12 : Procedures for investigation, etc., in the case of a report under Paragraph 1 of the preceding Article or any other case in which irregularities in Public Research Funds are suspected at the Corporation shall be prescribed separately.

(Miscellaneous Provisions)

Article 13 : In addition to the provisions of these regulations, matters necessary for the implementation of these regulations shall be determined separately by the President.

(Revision/Abolition)

Article 14 : Revision or abolition of these regulations shall be made by the President after deliberation by the Council on Education and Research and approval by the Board of Directors.

Supplementary Provisions

These regulations shall come into effect as from April 1, 2021.

Supplementary Provisions (August 27, 2021)

These regulations shall come into effect as from August 27, 2008, and shall be applied as from April 1, 2021.

Supplementary Provisions (October 21, 2022)

These regulations shall come into effect as from October 21, 2010, and shall be applied as from June 1, 2022.

Supplementary Provisions (March 31, 2023)

These regulations shall come into effect as from April 1, 2023.

# National University Corporation University of the Ryukyus Basic Policy on the Prevention of Improper Use of Public Research Funds

( Ruling of the President,  
February 24, 2015 )

Revised on March 17, 2021

## 1 GIST

This basic policy is established based on the "Guidelines for the Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)" (decided by the Minister of Education, Culture, Sports, Science and Technology on February 15, 2007), for the purpose of preventing misconduct of public research funds at National University Corporation University of the Ryukyus (hereinafter referred to as "the Corporation").

## 2 Clarification of Responsibility System

(1) The Corporation shall establish Regulations Concerning the Management and Auditing System for the Prevention of Misconducts with Public Research Funds at National University Corporation University of the Ryukyus (hereinafter referred to as "Management Regulations") and shall notify all members of the Corporation (hereinafter referred to as "Members") involved with public research funds, of Management Regulations.

(2) The names of the Chief Administrative Officer, the General Manager, and the Compliance Promotion Officer, as prescribed in the Management Regulations, shall be disclosed to the public.

## 3 Clarification and unification of rules

The rules concerning administrative procedures related to public research funds are compiled into a manual, disseminated to Members, and a consultation desk is established.

## 4 Clarification of authority

Members shall be notified of National University Corporation University of the Ryukyus Budget Regulations and National University Corporation University of the Ryukyus Regulations on Duties and Authority Concerning Accounting of the

## 5 Raising and spreading awareness among all concerned

(1) The University of the Ryukyus Code of Ethics for Researchers and National University Corporation University of the Ryukyus Staff Code of Ethics shall be made known to Members.

(2) Members shall take compliance education based on the Management Regulations and shall submit a written pledge.

(3) Educational activities based on the Management Regulations shall be provided to Members.

## 6 Establishment and Operation of Regulations for Handling Complaints, Investigation, and Disciplinary Action of Complaints

The Corporation shall establish regulations concerning the procedures for investigations into misconduct involving public research funds at the Corporation and disclose the regulations, the reporting desk, and the method of reporting, to the public.

## 7 Identification of Misconduct Factors and Formulation of Misconduct Prevention Plan

The Corporation shall formulate a misconduct prevention plan based on the Management Regulations and disseminate it to Members.

## 8 Activities for Proper Operation and Management of Research Funds

(1) The Corporation shall monitor the status of execution of public research funds, and take improvement measures if any problems are found.

(2) The Corporation shall have vendors doing business with the Corporation submit a written pledge not to be involved in improper transactions.

(3) In the event that a vendor involved in transactions with the Corporation is found to be involved in improper transactions, the necessary measures will be taken in accordance with the Guidelines for the Handling of Suspension of Transactions in Relation to Contracts for the Purchase of Goods, etc. at National University Corporation University of the Ryukyus.

(4) Acceptance inspections shall be conducted properly and fairly in accordance with the "National University Corporation University of the Ryukyus Handling of Acceptance Inspection of Procured Goods and Supplies."

(5) Highly redeemable goods shall be properly managed in accordance with the Handling of Highly Redeemable Goods at National University Corporation University of the Ryukyus.

(6) Personnel expenses, travel expenses, and rewards shall be paid appropriately in accordance with the rules and regulations of the Corporation.

#### 9 Promotion of Information Dissemination and Sharing

(1) This policy and information to be disclosed under this policy shall be disseminated via the University of the Ryukyus website and other means.

(2) Information disseminated to Members in accordance with this policy shall be shared on media, including, but not limited to, the Corporation's internal public relations website.

#### 10 Audit System

Internal audits shall be conducted in accordance with the Management Regulations and National University Corporation University of the Ryukyus Internal Audit Regulations. National

#### 11 Other

In addition to the above, necessary measures will be taken the matters required to be implemented in the "Guidelines for the Management and Audit of Public Research Funds at Research Institutes (Implementation Standards)" (decided by the Minister of Education, Culture, Sports, Science and Technology as of February 15, 2007).

#### Supplementary Provisions (March 17, 2021)

This basic policy shall be effective as from April 1, 2021.



## Appendix 2

### Ethics That Researchers Shall Adhere to

The university's purpose is to respond to the calls of the people for university education and research as well as to raise the level and provide balance development of higher education and academic research in Japan, and all individuals engaged in research and other such activities shall be well aware that they are members of the University of the Ryukyus and strive in accordance with their conscience and common sense to pursue research activities that live up to the trust placed in them by society. Researchers shall first recognize this point and use research funds properly.

#### Prevention of Misconduct in Research Activities

- 1) Do not misuse research funds.
- 2) Do not engage in fabrication, falsification, plagiarism, or other misconduct.
- 3) Appropriately handle research data and materials and ensure that such data and materials are managed and preserved.
- 4) Strive to maintain a research environment that prevents misconduct.
- 5) Strive so that purchase orders are not focused on specific suppliers.

#### Standards for Ethical Conduct in the University of the Ryukyus Ethics Code

All university employees shall take pride in being faculty or staff of the university and be conscious of their mission. They shall conduct themselves in accordance with the principles set forth below and the standards employees should observe for the maintenance of ethics pertaining to their duties.

- 1) Employees shall not engage in unjust and discriminatory treatment such as giving advantageous treatment to only some individuals, and they shall always execute their duties fairly.
- 2) Employees shall always make a proper distinction between public and private, and shall not utilize their duties or positions for their own or those of an organization to which they belong.
- 3) In exercising the authority granted by laws, regulations and the university's rules, employees shall not engage in any acts that may bring about suspicion or distrust such as receiving any gifts, etc. from any person over whom the employees exercise their authority.
- 4) Employees shall devote their utmost effort to the performance of their duties.
- 5) Employees shall conduct themselves in a manner where they are always aware that their acts may influence the trust in the university even while off-duty.



April 1, 2014	1st Revised Edition
April 1, 2015	2nd Revised Edition
April 1, 2017	3rd Revised Edition
April 1, 2018	4th Revised Edition
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April 1, 2021	7th Revised Edition
April 1, 2022	8th Revised Edition
April 1, 2023	9th Revised Edition
October 1, 2023	10th Revised Edition
April 1, 2024	11th Revised Edition



The researchers' viewpoint has been adopted throughout this extensive revision of the handbook, making it easier for researchers to understand how to properly use research funds. It is hoped that researchers will utilize this handbook whenever they use research funds.

If you have any questions or need clarification about administrative procedures of any of the items, please contact the proper office listed in Chapter 8. Please also direct any general inquiries about this handbook to the section listed below.

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**University of the Ryukyus**