National University Corporation Kyushu University Rules for Travel Expenses

Kyushu University Employment Regulation No. 57 of 2004

Established: March 15, 2005

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(Kyushu University Employment Regulation No.36 of 2023)

The National University Corporation Kyushu University Rules for Travel Expenses (Kyushu University Employment Regulation No. 31 of 2004) are hereby amended in their entirety.

Chapter I General Provisions

(Purpose)

Article 1 (1) These Rules provide for the necessary standards and ensure the appropriate expenditures relevant to travel expenses to be paid to officers and employees of National University Corporation Kyushu University (hereinafter referred to as the "University") and persons other than officers and employees of the University who travel for the University's operation.

(2) Travel expenses to be paid to officers and employees of the University and to persons other than officers and employees of the University are provided by these Rules, except as otherwise provided.

(Definitions of Terms)

Article 2 In these Rules, the meanings of the terms set forth in the following items are as provided respectively in those items:

- (i) the term "officer" means the President, Executive Vice Presidents, and Auditors that are provided in Article 18 of the Regulations of Kyushu University (Kyushu University Regulation No. 1 of 2004; hereinafter referred to as the "Regulations");
- (ii) the term "employee" means a person as provided in Article 2, paragraph (1) of the National University Corporation Kyushu University General Regulations of Employment (Kyushu University Employment Regulation No. 1 of 2004; hereinafter referred to as the "General Regulations of Employment");
- (iii) the term "Faculty Director" means, among employees, a Faculty Director as provided in Article 25, paragraph (1) of the Regulations, the Dean of the Institute for Advanced Study and the Director of the International Institute for Carbon-Neutral Energy Research;
- (iv) the term "Secretary-General" means a secretary-general of the Administration Bureau as provided in Article 13, paragraph (1) of the Regulations of Administrative Organizations of Kyushu University (Kyushu University Regulation No. 70 of 2004; hereinafter referred to as the "Administrative Organization Regulations");
- (v) the term "Executive Director" means, among employees, an Executive Director of each department and a Director of Administration of each faculty as provided in Article 14, paragraph (1) and Article 15, paragraph (1) of the Administrative Organization Regulations, and the Director of the Department of Medical Technology and Director of the Department of Nursing as provided in Article 13, paragragh (2) and Article 14, paragragh (2) of the Regulations of Kyushu University

Hospital (Kyushu University Regulation No. 135 of 2004);

- (vi) the phrase "move to a new place of assignment" means that an officer or employee (excluding special fixed-term administrative and technical staff (excluding special fixed-term medical staff at hospital), staff members with limited occupational field, temporary staff, and part-time staff; hereinafter the same applies in this item through item (ix)) who is newly employed travels from the person's domicile or residence to the work site due to employment or that an employee who is ordered to be transferred travels from the employee's old work site to the new work site for the transfer;
- (vii) the term "return home" means that in cases where an officer or employee falls under any of the following items, the officer or employee, or the person's dependent relatives or surviving family members travel to the place that is the principal place of the officer's or employee's life:
 - (a) if the officer or employee has died; or
 - (b) when a visiting faculty member who is invited from a foreign country, or a fixed-term or special fixed-term faculty member who is employed as part of employees under university-wide management and is invited from a foreign country with the determination of a faculty council (excluding a research associate (joshu)) (hereinafter collectively referred to as a "visiting faculty member, etc."), voluntarily terminates employment due to the expiration of the term of employment;
- (viii) the term "dependent relative" means an officer's or employee's spouse (including a person who is in a relationship similar to a de facto marial relationship; the same applies hereinafter), child, parent, grandchild, grandparent, and sibling, whose livelihood depends mainly on the officer's or employee's income in cases of the officer or employee moving to a new place of assignment in Japan; and means an officer's or employee's spouse and child whose livelihood depends mainly on the officer's or employee's income in cases of the officer or employee moving to a new place of assignment in a foreign country; and
- (ix) the term "surviving family member" means an officer's or employee's spouse, child, parent, grandchild, grandparent, and sibling, and other relative who share the same livelihood with the officer or employee at the time when the officer or employee dies.

(Payment of Travel Expenses)

- Article 3 (1) When an officer or employee travels for business or moves to a new place of assignment, travel expenses are paid to the person.
- (2) When an officer or employee, or the person's spouse or surviving family member falls under any of the cases set forth in the left-hand column of Appended Table 1, travel expenses are paid to the person set forth in the corresponding right-hand column of the same table.
- (3) When a person other than an officer or employee travels to assist the execution of the University's operations at its request, travel expenses are paid to the person.

(Payment Category of Travel Expenses)

Article 4 (1) The payment categories of travel expenses for an officer or employee (excluding an employee who is employed pursuant to the provisions of Article 2, paragragh (2) of the General Regulations of Employment) are as follows:

- (i) officers, Faculty Directors, and the Secretary-General;
- (ii) professors, associate professors, and Directors; and
- (iii) employees other than those in the preceding two items (hereinafter referred to as "other employees").
- (2) The payment categories of travel expenses for an employee who is employed pursuant to the provision of Article 2, paragragh (2) of the General Regulations of Employment are as provided in Appended Table 2.
- (3) The payment categories of travel expenses for a person other than an officer or employee (excluding a student) are as provided in Appended Table 3.

(Travel Order)

Article 5 (1) Any travel must be implemented by a travel order or travel request (hereinafter referred to as the "travel order, etc.") issued by the President or a person delegated by the President (hereinafter referred to as the "travel supervisor").

- (2) The travel order, etc. shall be issued only if it is necessary for performing duties smoothly and only if travel expenses may be paid.
- (3) The provisions of paragraph (1) apply mutatis mutandis to cases where the travel order, etc. is changed or cancelled.

(Categories and Types of Travel Expenses)

Article 6 (1) Travel expenses are categorized as follows according to the purposes:

- (i) domestic business travel expenses;
- (ii) overseas business travel expenses;
- (iii) travel expenses for moving to a new place of assignment; and
- (iv) other travel expenses.
- (2) The types of travel expenses include train fares, boat fares, air fares and vehicle fares (hereinafter referred to as the "transportation expenses"), and daily allowance, accommodation charges, meal charges, transfer charges, after-arrival allowance, transfer charges for dependent relatives, miscellaneous travel expenses and allowance for death.

(Calculation of Travel Expenses)

Article 7 (1) Travel expenses are calculated based on the travel expenses required when traveling economically by a normal route and method; provided, however, that if it is difficult to travel economically by a normal route and method due to operational necessities, natural disasters or other unavoidable circumstances, the travel expenses are calculated based on the actual travel route and method.

(2) If a fraction of less than one yen exists in the travel expenses amount when calculating the travel expenses, it is rounded down to the nearest yen.

(Procedures to Request Travel Expenses)

Article 8 A traveler who intends to receive payment of travel expenses or a traveler who intends to claim provisional payment must file a request for travel expenses by using the business travel expense system introduced for the implementation of administrative work relevant to travel expenses, and must submit to the payer of travel expenses the documents necessary for payment of travel expenses to be provided separately; provided, however, that if the traveler fails to submit all or part of the referenced documents but cannot prove the necessity of the travel expenses, the traveler may not receive the amount of the travel expenses concerning the un-submitted documents.

Chapter II Domestic Business Travel Expenses

(Domestic Business Travel Expenses)

Article 9 Domestic business travel expenses include transportation expenses, daily allowances, accommodation charges and meal charges.

(Train Fares)

Article 10 The amount of train fares is the fares required for the riding and the charges provided in Appended Table 4.

(Boat Fares)

Article 11 The amount of boat fares is the fares and charges provided in Appended Table 4.

(Air Fares)

Article 12 (1) The amount of air fares is the amount actually required; provided, however, that if the departing and returning routes by air are the same, the amount is within the amount equivalent to the round-trip discount fares.

- (2) In the case referred to in the proviso to the preceding paragraph, with regard to travel by aircraft on a route without round-trip discount fares or for a period that is not eligible for the referenced fares, the amount of air fares is the amount actually required.
- (3) In the case of domestic travel, if the traveler uses an airport that collects passenger service facility charges, the amount after adding the passenger service facility charges is treated as the amount of the air fare.

(Vehicle Fares)

Article 13 The amount of vehicle fares is the amount actually paid for travel by fixed-route bus or other vehicles.

(2) The handling of the case of travel using a private motor vehicle is provided separately.

(Daily Allowance, Accommodation Charges, and Meal Charges)

Article 14 (1) The amounts of daily allowance, accommodation charges and meal charges are the fixed amounts in Appended Table 4.

(2) The amount of meal charges is paid only when meal expenses are required in addition to boat fare,

or when boat fare is not required but meal expenses are required.

(Exception for Travel for Training)

Article 15 (1) Daily allowance for dates other than the date of transfer, when staying overnight for the purposes of training, lecture, investigation, ranger service or other duties is paid half of the fixed amount.

- (2) In the case referred to in the preceding paragraph, the amount of accommodation charge, when an accommodation facility is designated, is the amount obtained by adding the meal charges (the amount equivalent to the fixed daily allowance per overnight stay) to the prescribed charge for the referenced facility, within the fixed accommodation charge referred to in paragraph (1) of the preceding Article.
- (3) The amount of daily allowance for travel for providing ranger service or other duties at the University's forest, when an overnight stay is not required, is the amount provided separately.
- (4) The amounts of daily allowance and meal charges when boarding vessels held by other national university corporations or other entities are the amounts provided separately.

Chapter III Overseas Business Travel Expenses

(Overseas Business Travel Expenses)

Article 16 Overseas business travel expenses include transportation expenses, daily allowance, accommodation charges, meal charges and miscellaneous travel expenses.

(Train Fares and Boat Fares)

Article 17 The amounts of train fares and boat fares are the amounts actually required within the categories of the fares and charges provided in Appended Table 5.

(Air Fares)

Article 18 (1) The amount of air fares is the amount actually required within the fares provided in Appended Table 5; provided, however, that if departing and returning routes by air are the same, the amount is within the amount equivalent to the round-trip discount fares.

(2) In the case referred to in the proviso to the preceding paragraph, with regard to travel by aircraft on a route without round-trip discount fares or for a period that is not subject to the referenced fares, the amount of air fares is the amount actually required.

(Vehicle Fares)

Article 19 The amount of vehicle fares is the amount actually paid for travel by fixed-route bus or other vehicles.

(Daily Allowance, Accommodation Charges, and Meal Charges)

Article 20 (1) The amounts of daily allowance, accommodation charges and meal charges are the fixed amounts in Appended Table 5.

(2) The provisions of Article 14, paragraph (2) apply mutatis mutandis to meal charges for overseas

business travel expenses.

(Miscellaneous Travel Expenses)

Article 21 The amount of miscellaneous travel expenses is the amount actually paid for vaccination fees for a traveler, passport and visa fees (including travel agency service fees), landing and exit taxes, and other expenses provided separetely.

Chapter IV Travel Expenses for Moving to a New Place of Assignment

(Travel Expenses for Moving to a New Place of Assignment)

Article 22 (1) Travel expenses for moving to a new place of assignment include domestic or overseas business travel expenses, transfer charges, after-arrival allowance, and transfer charges for dependent relatives.

(2) Notwithstanding the provisions of the preceding paragraph, after-arrival allowance is not paid to visiting faculty member, etc.

(Transfer Charges)

Article 23 If dependent relatives also are transferred when an officer or an employee moves to a new place of assignment, the amount of transfer charges is the fixed amount in Appended Table 6 according to the distance from the old work site to the new work site; provided, however, that if it is provided separately in the case of moving to a new place of assignment in a foreign country, the amount is that obtained by adding the amount provided separately to the fixed amount.

(After-Arrival Allowance)

Article 24 The amount of after-arrival allowance is the fixed amount in Appended Table 6.

(Transfer Charges for Dependent Relatives)

Article 25 If dependent relatives accompany an officer or employee from the old work site to the new work site when the officer or employee moves to a new place of assignment, the amount of transfer charges for dependent relatives is the total of the amounts provided in Appended Table 6, for each dependent relative as of the date when moving to a new place of assignment is ordered, in accordance with the dependent relative's age at the time of the transfer.

(Treatment of a Child who Was a Fetus)

Article 26 If a child who was a fetus as of the date when moving to a new place of assignment was ordered is transferred after birth, the provisions of Article 23 (limited to transfer from a foreign country) and the preceding Article apply by deeming the child to be a dependent relative.

Chapter V Other Travel Expenses

(Allowance for Death, Travel Expenses for Employees Who Have Voluntarily Terminated

Employement and Travel Expenses for Surviving Family Members)

Article 27 Allowance for death and travel expenses for employees who have voluntarily terminated employement or the like, or surviving family members are paid as provided by the President.

(Travel Expenses for Returning Home)

Article 28 Travel expenses for returning home, which include transportation expenses to return home, daily allowance, accommodation charges, meal charges, transfer charges, after-arrival allowance, transfer charges for dependent relatives, and miscellaneous travel expenses, are paid in the same manner as domestic and overseas business travel expenses and travel expenses for moving to a new place of assignment.

(Travel Expenses for Students)

Article 29 (1) the amounts of transportation expenses and miscellaneous travel expenses to be paid to a student concerning domestic and overseas business travel expenses are as provided in Articles 10 through 13, Articles 17 through 19, and Article 21; and if the referenced transportation expenses are categorized, the amount is that in the category of other employees; provided, however, that the notes of Appended Table 5(3) do not apply.

(2) The amounts of daily allowance, accommodation charges and meal charges concerning the travel expenses referred to in the preceding paragraph are the fixed amounts in Appended Table 7.

Chapter VI Miscellaneous Provisions

(Adjustment of Travel Expenses)

Article 30 (1) If travel expenses to be paid pursuant to these Rules unjustly exceed the amount actually paid for travel or include travel expenses that are not usually necessary, the travel expenses are adjusted as provided separately.

(2) If it is difficult for a traveler to travel with the travel expenses provided in these Rules due to special circumstances or characteristics of the travel, the travel expenses provided separately may be paid.

(Miscellaneous Provisions)

Article 31 Procedures for the implementation of these Rules and other necessary matters for their execution are provided separately.

Supplementary Provisions

- 1. These Rules come into effect as of April 1, 2005, and apply to travel by a Travel Order issued on or after the effective date and thereafter.
- 2. When a person who was a visiting lecturer (limited to one who had moved from a foreign country) at the University as of March 31, 2004, and continued to serve as a visiting faculty member or a fixed-term faculty member who is employed as part of employees under university-wide management on April 1, 2004, voluntarily terminates employment, and if the faculty member leaves the residence and

returns home to the foreign country within three months from the date following the faculty member's date of volunatry termination of employment, notwithstanding the provision of Article 3, paragragh (2), travel expenses shall be paid to the referenced faculty member.

Supplementary Provisions (Kyushu University Employment Regulation No. 1 of 2005) These Rules come into effect as of May 20, 2005, and apply from May 1, 2005.

Supplementary Provisions (Kyushu University Employment Regulation No. 8 of 2006) These Rules come into effect as of October 1, 2006, and the provisions in Appended Table 2 and Appended Table 3 as amended apply from April 1, 2006.

Supplementary Provisions (Kyushu University Employment Regulation No. 36 of 2006) These Rules come into effect as of April 1, 2007.

Supplementary Provisions (Kyushu University Employment Regulation No. 5 of 2010)

- 1. These Rules come into effect as of August 1, 2010; provided, however, that the provision of Article 8 as amended by these Rules applies from April 1, 2010.
- 2. With regard to domestic travel expenses, the passenger service facility charges paid before these Rules come into effect are deemed to have been paid pursuant to Article 12, paragragh (3) as amended by these Rules.

Supplementary Provisions (Kyushu University Employment Regulation No. 10 of 2010) These Rules come into effect on October 1, 2010.

Supplementary Provisions (Kyushu University Employment Regulation No. 15 of 2010) These Rules come into effect on December 1, 2010.

Supplementary Provisions (Kyushu University Employment Regulation No. 35 of 2010) These Rules come into effect on April 1, 2011.

Supplementary Provisions (Kyushu University Employment Regulation No. 13 of 2011) These Rules come into effect on November 1, 2011.

Supplementary Provisions (Kyushu University Employment Regulation No. 26 of 2011) These Rules come into effect on April 1, 2012.

Supplementary Provisions (Kyushu University Employment Regulation No. 20 of 2013) These Rules come into effect on April 1, 2014.

Supplementary Provisions (Kyushu University Employment Regulation No. 24 of 2014) These Rules come into effect on April 1, 2015.

Supplementary Provisions (Kyushu University Employment Regulation No. 32 of 2016) These Rules come into effect on April 1, 2017.

Supplementary Provisions (Kyushu University Employment Regulation No. 37 of 2018) These Rules come into effect as of April 1, 2019.

Supplementary Provisions (Kyushu University Employment Regulation No. 52 of 2020) These Rules come into effect as of April 1, 2021.

Supplementary Provisions (Kyushu University Employment Regulation No. 11 of 2021) These Rules come into effect as of October 1, 2021.

Supplementary Provisions (Kyushu University Employment Regulation No. 34 of 2021) These Rules come into effect as of April 1, 2022.

Supplementary Provisions (Kyushu University Employment Regulation No. 59 of 2022) These Rules come into effect as of April 1, 2023.

Supplementary Provisions (Kyushu University Employment Regulation No. 36 of 2023) These Rules come into effect as of April 1, 2024.

Appended Table 1 (Re: Article 3, paragraph (2))

Cases for paying travel expenses	Person to receive travel expenses
In the cases where an officer or employee dies while traveling in Japan on business or moving to a new place of assignment.	The surviving family members of the officer or employee
In the case in Article 2, item (vii), (a), when the surviving family members, living in Japan, of an officer or employee (in the case of a visiting faculty member, etc., limited to the spouse and child) leave their residence and return home within three months from the date following the date of the death (in case of a visiting faculty member, etc., limited to when the person returns to a foreign country).	The surviving family members
In the case in Article 2, item (vii), (b), when the lecturer leaves the residence and returns home to a foreign country within three months from the date following the expiration date of the term of employment.	The visiting faculty member, etc.

Appended Table 2 (Re: Article 4, paragraph (2))

Category	Payment category		
	Persons equivalent to professor, associate professor and Faculty Director	Persons equivarent to other employees	
Fixed-term faculty members		Persons other than those set	
Faculty members (annual salary)	professors	forth in the middle column	
Special fixed-term faculty members			
Special fixed-term administrative and technical staff members		All staff members	
Reemployed staff members			
Highly specialized staff members	Senior URA URA	Persons other than those set forth in the middle column	
Staff members with limited occupational field		All staff members	
Temporary staff members	A person subject to pay step 15 or higher in Appended Table 1 provided in Article 9, item (i) of National University Corporation Kyushu University Rules for Compensation of Temporary Staff Members (Kyushu University Employment Regulation No. 16 of 2004) and a specially-appointed professor provided by	Persons other than those set forth in the middle column	

	National University Corporation Kyushu University Rules for Specially-Appointed Professors (Kyushu University Rule No. 33 of 2004; hereinafter referred to as the "Specially-Appointed Professor Rules")	
Part-time staff members	A person subject to pay step 15 or higher in Appended Table 1 provided in Article 7, item (i) of National University Corporation Kyushu University Rules for Compensation of Part-Time Staff Members (Kyushu University Employment Regulation No. 17 of 2004) and a specially-appointed professor provided by the Specially-Appointed Professor Rules	Persons other than those set forth in the middle column

Appended Table 3 (Re: Article 4, paragraph (3))

	Persons other than an officer or employee	Payment category		
1	An officer, Faculty Director, or Secretary-General of the National University Corporation	or Faculty Director and		
2	An officer of an incorporated administrative agency or any other organization equivalent thereto	Secretary-General		
3	Minister of State or member of the Diet			
4	A person who is the director or higher of the Cabinet Office, a ministry or an internal bureau or a department of an agency that is established as an external organ (hereinafter referred to as the "Headquarters") among national organs			
5	A person subject to the Designated Service Salary Schedule under Article 6, paragraph (1), item (xi) of the Act on Remuneration of Officials in the Regular Service (Act No. 95 of 1950; hereinafter referred to as the "Regular Service Remuneration Act")			
6	A member of a committee that is established based on the National University Corporations Act (Act No. 112 of 2004)			
7	A member of a council or the like established under a law or Cabinet Order			
8	A member of the Advisory Committee of the President of Kyushu University			

9	The head of a local government	
10	The head of a university established by a local government or a private university	
11	A person with relevant expertise, who is specially approved by the President or the travel supervisor	
12	Professor, associate professor, Faculty Director (a person who serves in a position equivalent to an Executive Director of the University) or a person in a higher position of a national university corporation, an incorporated administrative agency, or other institution equivalent thereto	Persons equivalent to professor, associate professor and executive director
13	Director of a division or head of a office of Headquarters	
14	A person subject to Grade 7 or higher of the Administrative Service Salary Schedule (1) referred to in Article 6, paragraph (1), item(i) (a) of the Regular Service Compensation Act or other person who serves in a position equivalent thereto	
15	A member of a prefectural assembly	
16	Director higher than director-general of a local government	
17	A professor or associate professor of a university established by a local government or a private university	
18	A person, among part-time lecturers of the University, who is or was a professor or associate professor of a university, or a professor of a college of technology	
19	A person with relevant expertise who is specially approved by the President or the travel supervisor	
20	A person who serves in a position other than those set forth in 1 through 19	Persons equivalent to other employees

Note:

With regard to a person who served in a position set forth in 1 through 5, 9, 10, and 12 through 18, the person is under the payment category for the position at the time of the person's retirement.

Appended Table 4 Domestic Business Travel Expenses (Re: Articles 10 and 11, and Article 14, paragraph (1))

(1) Train Fares

Category	Special express charges	Reserved seat charges	Special vehicle charges
Requirement for payment	100 km or more for one- way		Officer, Facutly Director and Secretary-General

Note:

Special express charges and reserved seat charges for one-way travel less than 100 km may be

paid only when the travel supervisor finds them necessary due to operational necessities or other unavoidable circumstances.

(2) Boat Fares

Payment category	Fares		Sleeper charges	Special cabin charges	Reserved seat charges	
	Vessels with three classes	Vessels with two classes	Routes without classes			
Officer, Faculty Director and Secretary- General	Fares for	Fares for	Fares		Charge	
Professor, associate professor, and Executive Director	the upper class	the upper class	required for boarding		actually paid	Charge actually paid
Other employees	Fares for the middle class	Fares for the lower class			-	

Notes:

- (i) If fares of the same class have two or more categories, the highest fares in the same class
- (ii) The sleeper charges are paid only in the case of using them for operational necessities.

(3) Daily Allowance, Accommodation Charges, and Meal Charges (Unit: yen)

Payment category	Daily allowance (per day)	Accommodation charges (per night)	Meal charges (per night)
Officer, Faculty Director and Secretary-General	3,000	14,000	
Professor, associate professor, and Executive Director	2,600	12,400	2,600
Other employees	2,200	10,300	

- (i) The amount of daily allowance in cases of travel by railway for a distance of less than 100 km, by waterway for a distance of less than 50 km, or by road for a distance of less than 25 km is half of the fixed amount, excluding when staying overnight due to operational necessities, natural disasters, or other unavoidable circumstances.
- (ii) With regard to travel by combining railway, waterway or road transportation, the provisions of (i) apply by deeming 4 km of railway or 2 km of waterway to be 1 km of road

respectively.

- (iii) With regard to the daily allowance and accommodation charges in cases where a traveler stays in the same area (same city, town, village or the like), and if the length of stay from the date following the date when the traveler arrives in the area exceeds 30 days, the amount for the exceeding days is the amount obtained by deducting the amount equivalent to one-tenth of the fixed amount; or if the length of stay exceeds 60 days, the amount for the exceeding days is the amount obtained by deducting the amount equivalent to two-tenths of the fixed amount from each fixed amount.
- (iv) During the stay in the same area, the number of days for which an employee travels on business to another place temporarily are deducted from the length of stay referred to in (iii).
- (v) With regard to the accommodation charges in cases of not staying at a fixed accommodation facility, the fixed amount is paid.

Appended Table 5 Overseas Business Travel Expenses (Re: Articles 17, 18, and Article 20, paragraph (1))

(1) Train Fares

Category	Fares	Express charges and sleeper charges	Special seat charges
-	Fares required for boarding	2	Officer, Faculty Director and Secretary-General

Note:

Express charges, sleeper charges and special seat charges are paid only in the case of using them for operational necessities.

(2) Boat Fares

Category	Fares	Sleeper charges	Special cabin charges
-	•	Charges actually	Officer, Faculty Director and Secretary-General

Note:

Sleeper charges and special cabin charges are paid only in the case of using them for operational necessities .

(3) Air Fares

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Payment Category	Flight with three or more classes of service	Flight with two classes of service	Flight without classes of service
Officer, Faculty Director and Secretary-General	F f 4h 1	Fares for the upper	
Professor, associate professor and Executive Director	sor, associate sor and Executive Fares for the second highest class		Fares required for boarding
Other employees	Fares for the third highest class	Fares for the lower class	

Note:

In cases of the following air travels, when a travel supervisor finds it necessary, a person in the payment category of "Other employees" may use fares in the payment category of "Professor, associate professor and Executive Director":

- (i) air travel between Japan and an area other than the following: Indonesia, Vietnam, Cambodia, North Korea, Singapore, Thailand, South Korea, Taiwan, China, East Timor, Philippines, Brunei, Malaysia, Myanmar, Mongolia, Laos, Hawaiian Islands, Guam, Vladivostok, Khabarovsk and Yuzhno-Sakhalinsk
- (ii) in cases other than those set forth in the preceding item (i), air travel for which the flight hours for a travel section are eight hours or longer.

(4) Daily Allowance, Accommodation Charges, and Meal Charges (Unit: yen)

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Payment Category	Daily allowance (per day)		Accommodation charges (per night)		Meal charges (per night)
	Site A	Site B	Site A	Site B	(per mgm)
Officer, Faculty Director and Secretary-General	7,600	5,300	23,600	16,300	
Professor, associate professor and Executive Director	6,700	4,700	20,600	14,300	6,700
Other employees	5,700	4,000	17,700	12,200	

- (i) When traveling to site A and site B on the same day, the daily allowance or accommodation charges are those for site A.
- (ii) The amount of daily allowance in cases of travel by boat or aircraft (excluding the travel on the arrival date in and departure date from a foreign country) is the fixed amount for site B.
- (iii) The amount of accommodation charges in cases of paying sleeper charges pursuant to the provisions on train fares in Article 5 (1) is the amount equivalent to seven-tenths of the fixed amount.
- (iv) Notes (iii) and (iv) of Appended Table 4(3) apply mutatis mutandis to the daily allowance and accommodation charges of overseas business travel expenses.
- (v) Site A and site B are as follows:

Site A	Country and area	North America	North American continent (excluding Mexico and areas further south), Greenland, Hawaiian Islands, Bermuda Islands and Guam, and other neighboring minor islands (excluding the West Indies and the Mariana Islands
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			(excluding Guam))	
		Europe	European continent excluding Azerbaijan, Albania, Armenia, Ukraine, Uzbekistan, Estonia, Kazakhstan, Kirghiz, Georgia, Croatia, Slovakia, Slovenia, Serbia, Tajikistan, Czech Republic, Turkmenistan, Hungary, Bulgaria, Belarus, Poland, Bosnia and Herzegovina, The Former Yugoslav Republic of Macedonia, Moldova, Montenegro, Latvia, Lithuania, Romania and Russia	
			Iceland, Ireland, Britain, Malta and Cyprus, and other neighboring minor islands (including the Azores, Madeira and Canary Islands)	
		Middle and Near East	Arabian Peninsula, Afghanistan, Israel, Iraq, Iran, Kuwait, Jordan, Syria, Turkey, Lebanon and other neighboring minor islands	
	City	Singapore, Moscow and	Abidjan	
Site B		Any country, area and city other than site A		

Appended Table 6 Travel Expenses for Moving to a New Place of Assignment (Re: Articles 23, 24 and 25)

(1) Transfer Charges for Moving to a New Place of Assignment in Japan (Unit: yen)

Payment category	Less than 100 km of railway	From 100 km to less than 500 km of railway	From 500 km to less than 1,000 km of railway	From 1,000 km to less than 2,000 km of railway	2,000 km or more of railway
Officer, Faculty Director and Secretary-General Professor, associate professor and Executive Director	144,000	220,000	292,000	328,000	381,000
Other employees	123,000	187,000	248,000	279,000	324,000

Notes:

(i) With regard to distance calculation, 0.25 km of waterway or road is deemed to be 1 km of

railway.

- (ii) In cases where dependent relatives are not transferred with an officer or employee when the officer or employee moves to a new place of assignment, the amount of transfer charges is half of the fixed amount.
- (iii) In cases that fall under (ii), if an officer or employee tranfers the dependent relatives within one year (or if a travel supervisor gives special approval, the approved period) from the date following the date when moving to a new place of assignment is ordered, half of the fixed amount for the distance of travel from the old residence of the dependent relatives to the new residence is paid; provided, however, that it is within the amount provided in (ii).

(2) Transfer Charges for Moving to a New Place of Assignment in a Foreign Country (Unit: yen)

Transfer Charges for Mo	ving to a riew rr	ace of Hissignine	iit iii u i oreigii e	ountry (Onit. yer
Payment category	Less than 500 km of railway	From 500 km to less than 1,000 km of railway	From 1,000 km to less than 2,000 km of railway	From 2,000 km to less than 5,000 km of railway
Officer, Faculty Director and Secretary- General	188.000	269,000	425,000	521,000
Professor, associate professor and Executive Director				
Other employees	154,000	220,000	348,000	428,000
Payment category	From 5,000 km to less than 10,000 km of railway	From 10,000 km to less than 15,000 km of railway	From 15,000 km to less than 20,000 km of railway	20,000 km or more of railway
Officer, Faculty Director and Secretary- General Professor, associate	575,000	628,000	680,000	734,000
professor and Executive Director				
Other employees	471,000	514,000	556,000	601,000

- (i) With regard to distance calculation, 1 km of waterway and road is deemed to be 1 km of railway respectively.
- (ii) In cases where dependent relatives do not accompany an officer or employee when the officer or employee moves to a new place of assignment, the amount of transfer charges is half of the fixed amount.

(3) After-Arrival Allowance					
Category	Amount of after-arrival allowance				
Category	amount				

In cases where an employee starts to live in an accommodation for employees or the employee's own residence immediately after arriving at a new work site	The amount of the daily allowance for two days and accommodation charges for two nights
In cases other than the cases above	The amount of the daily allowance for five days and accommodation charges for five nights

(4) Transfer Charges for Dependent Relatives when Moving to a New Place of Assignment in Japan

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Category	12 years old or older	From 6 years old to under 12 years old	Under 6 years old
Train fares and boat fares	The amount equivalent to that for an officer and employee	Half of the amount equivalent to that for an officer and employee	When the number of the dependent relatives per accompanying person exceeds two, half of the amount equivalent to that for an officer or employee is paid for the third and any additional referenced dependent relatives.
Vehicle fares	The amount equivalent to that for an officer and employee	Half of the amount equivalent to that for an officer and employee	-
Air fares	The amount actually required	The amount actually required	The amount actually required
Daily allowance, accommodation charges, meal charges and after-arrival allowance	The amount equivalent to that for an officer and employee	Half of the amount equivalent to that for an officer and employee	Half of the amount equivalent to that for an officer and employee

- (i) In addition to the cases falling under the provisions of Article 25, if an officer or employee transfers the dependent relatives within one year (or if a travel supervisor gives special approval, the approved period) from the date following the date when moving to a new place of assignment is ordered, the amount calculated according Article 25 with regard to travel of the dependent relatives from the old residence of the dependent relatives to the new residence is paid; provided, however, that the amount is within the total amount to be paid in cases of the dependent relatives accompany the officer or employee from the old work site to the new work site when an employee moving to a new place of assignment.
- (ii) The accompanying person set forth in the above table means an officer, employee, or dependent relative who is 6 years old or older.

(5) Transfer Charges for Dependent Relatives for Moving to a New Place of Assignment in a Foreign

Country			
Category	Spouse	Child who is 12 years old or older	Child who is under 12 years old
Train fares, boat fares and vehicle fares	The amount equivalent to that for an officer and employee	equivalent to that	Half of the amount equivalent to that for an officer and employee
Air fares	The amount actually required	•	The amount actually required
Daily allowance, accommodation charges, meal charges and after- arrival allowance	The amount equivalent	1	Half of the amount equivalent to that for an officer and employee

Appended Table 7 (Re: Article 29) (Unit: yen)

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Category		Daily allowance (per day)	Accommodation charges (per night)	Meal charges (per night)	
Domestic Bbusiness Ttravel Eexpenses		1,700	8,200	1,700	
Overseas Bbusiness Ttravel Eexpenses		Site A	4,800	14,700	
	Site B	3,400	10,200	4,800	

- (i) The amount of daily allowance in cases of travel by railway for a distance less than 100 km, by waterway for a distance less than 50 km, or by road for a distance less than 25 km is half of the fixed amount, excluding when staying overnight due to operational necessities, natural disasters, or other unavoidable circumstances.
- (ii) With regard to travel by combining railway, waterway or road transportation, the provisions of (i) apply by deeming 4 km of railway or 2 km of waterway to be 1 km of road respectively.
- (iii) Site A and site B are as provided in Notes (v) of Appended Table 5(4).