

Rules for Travel Expenses of National University Corporation Kyushu University

Kyushu University Employment Regulation No.57 of 2004

Effective as of: April 1, 2005

Last revised as of: April 1, 2007

All of the Rules for Travel Expenses of National University Corporation Kyushu University (Kyushu University Employment Regulation No.31 of 2004) shall be revised.

Chapter I General Provisions

(Purpose)

Article 1(1) The purpose of the Rules for Travel Expenses of National University Corporation Kyushu University is to prescribe the standards necessary for travel expenses to be paid to officers and employees of National University Corporation Kyushu University (hereinafter referred to as the “University”) who travel in their duties for the University and to persons other than officers and employees, and thereby to ensure the appropriate expenditures.

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

(Definitions of Terms)

Article 2(1) In these Rules, the definitions of the terms listed in the following items shall be as prescribed in those items:

(i) an officer means the President, executive vice presidents, and auditors that are defined in Article 18 of the Regulations of National University Corporation Kyushu University (Kyushu University Regulation No.1 of 2004; hereinafter referred to as the “Regulations”);

(ii) an employee shall mean a person as defined in Article 2, paragraph (1) of the General Regulations for Employment of National University Corporation Kyushu University (Kyushu University Employment Regulation No. 1 of 2004; hereinafter referred to as the "General Regulations for Employment");

(iii) a dean/director shall mean a dean/director as defined in Article 25, paragraph (1) of the Regulations for employees;

(iv) a Director-General of the Administration Bureau shall mean a Director-General of the Administration Bureau as defined 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) a director shall mean a director of each department and a head of an administrative office as prescribed in Article 14, paragraph (1) and Article 15, paragraph (1) of the Administrative Organization Regulations, and the Director of Health Sciences Department and Director of Nursing Department as prescribed in Article 12, paragraph (2) and Article 13, paragraph (2) of the Regulations for Kyushu University Hospital (Kyushu University Regulation No.135 of 2004);

(vi) moving to a new place of assignment shall mean that an officer or employee (excluding fixed-term clerical and technical staff, specified fixed-term clerical and technical staff (excluding specified fixed-term nursing staff), re-employed employees, fixed-term contract employees, and part-time employees; hereinafter the same shall apply in this item through item (ix)) who is newly employed moves from his/her domicile or residence due to employment or that an employee who is ordered to transfer moves from his/her old work site to the new work site with the transfer;

(vii) returning home shall mean that an officer, employee, his/her dependent relative, or bereaved family member travels to the place that is the base of his/her living arrangement in cases where said officer or employee falls under any of the following;

(a) in cases where an officer or employee (excluding invited non-Japanese researchers) has died; or

(b) in cases where an invited non-Japanese teacher, invited non-Japanese researcher, invited teacher who is invited from a foreign country, and fixed-term teacher or specified fixed-term teacher who is employed by the university-wide management staff and is determined to be invited from a foreign country by a faculty council, etc. (excluding a research assistant) (hereinafter collectively referred to as a “non-Japanese teacher, etc.”) among employees, retires due to the expiry of his/her employment term;

(viii) a dependent relative shall mean an officer’s or employee’s spouse (including a person who is in a de facto state of marriage; hereinafter the same shall apply), child, parent, grandchild, grandparent, and sibling, whose livelihood depends mainly on the income from said officer or employee in cases of moving to a new place of assignment in Japan; and shall mean an officer’s or employee’s spouse and child whose livelihood depends mainly on the income from said officer or employee in cases of moving to a new place of assignment in a foreign country; and

(ix) a bereaved family member shall mean an officer's or employee's spouse, child, parent, grandchild, grandparent, or sibling, or another relative who shares the same livelihood with the officer or employee at the time when said officer or employee dies.

(Payment of Travel Expenses)

Article 3(1) In cases where an officer or employee travels for business or moves to a new place of assignment, travel expenses shall be paid to said officer or employee.

(2) In cases where an officer, employee, his/her spouse, or bereaved family falls under any of the cases in the left column of Appended Table 1, travel expenses shall be paid to the person listed in the right column of said table.

(3) In cases where a person other than an officer or employee travels to assist in the execution of duties in response to a request, etc. by the University, travel expenses shall be paid to said person.

(Payment Category of Travel Expenses)

Article 4(1) The payment category of travel expenses for an officer or employee (excluding a person who is employed pursuant to the provisions of Article 2, paragraph (2) of the General Regulations for Employment) shall be as listed in the following items:

- (i) officers, deans/directors, and the Director-General of the Administration Bureau;
- (ii) professors, associate professors, and directors; and
- (iii) employees other than those set forth in the preceding two items (hereinafter referred to as "other employees").

(2) The payment category of travel expenses for a person who is employed pursuant to the provisions of Article 2, paragraph (2) of the General Regulations for Employment among employees shall be as prescribed in Appended Table 2.

(3) The payment category of travel expenses for a person other than an officer or employee (excluding a student) shall be as prescribed in Appended Table 3.

(Travel Order, etc.)

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

(2) The travel order, etc. shall be issued only in cases where it is necessary to facilitate the execution of duties and where travel expenses may be paid.

(3) The provision of paragraph (1) shall apply mutatis mutandis to cases where the travel order, etc. is changed or cancelled.

(Category and Type of Travel Expenses)

Article 6(1) Travel expenses shall be categorized in the following items depending on their purpose:

- (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 shall be train fares, boat fares, air fares, and vehicle fares (hereinafter collectively referred to as “transportation expenses”), and a daily allowance, accommodation charges, meal charges, transfer charges, after-arrival allowance, transfer charges for dependent relatives, outfit charges, miscellaneous travel expenses, and compensation for death.

(Calculation of Travel Expenses)

Article 7(1) Travel expenses shall be calculated based on the travel expenses in cases of traveling by a normal route and method in an economical way; provided, however, that in cases where it is difficult to travel by a normal route and method in an economical way due to the necessity of duties, natural disaster, or other unavoidable circumstances, it shall be calculated by the route and method of the actual travel.

(2) When a fraction less than one yen exists in the travel expenses amount when calculating the travel expenses, it shall be rounded down.

(Procedures to Request Travel Expenses)

Article 8 A traveler who intends to receive payment of travel expenses or a traveler who intends to settle provisional payment must submit to the payer of travel expenses a written request for travel expenses attached with the necessary documents specified separately; provided, however, that in cases where he/she fails to submit all or part of said attached documents, when he/she cannot clarify the necessity for the travel expenses pertaining to said documents that he/she failed to submit, he/she may not receive said portion of the amount.

Chapter II Domestic Business Travel Expenses

(Domestic Business Travel Expenses)

Article 9 Transportation expenses, daily allowances, accommodation charges, and meal charges shall be paid as domestic business travel expenses.

(Train Fares)

Article 10 The train fare amount shall be the fares necessary for riding and the charges specified in Appended Table 4.

(Boat Fares)

Article 11 The boat fare amount shall be the fares and charges specified in Appended Table 4.

(Air Fares)

Article 12(1) The air fare amount shall be the actual required amount; provided, however, that in cases where outward and returning routes in a voyage by aircraft are the same, it shall be within the round-trip discount fares.

(2) In cases set forth in the proviso of the preceding paragraph, with regard to a voyage by aircraft on a route without round-trip discount fares or a period that is not subject to said fares, the air fares shall be the amount actually required.

(Vehicle Fares)

Article 13 The vehicle fare amount shall be actual amount of the travel by bus, etc.

(Daily Allowance, Accommodation Charges, and Meal Charges)

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

(2) The meal charges shall be paid only in cases where the meal expenses are required in addition to boat fares or where boat fares are not required, but meal expenses are required.

(Exception for Travel for Training, etc.)

Article 15(1) Payment of the daily allowance in cases of staying overnight for the purposes of training, lecture, investigation, visit, etc. shall be limited to the day of travel.

(2) In the cases set forth in the preceding paragraph, the amount of the accommodation charge when an accommodation facility is specified shall be the amount obtained by

adding the meal charges (the amount equivalent to the fixed daily amount per overnight stay) to the prescribed amount for said facility, within the fixed accommodation charge set forth in paragraph (1) of the preceding Article.

(3) The daily allowance amount for travel for the purpose of visiting, etc. the University forest when an overnight stay is not required, shall be an amount specified separately.

(4) The amount of the daily allowance and meal charges in cases of boarding vessels held by other National University Corporations, etc. shall be the amount specified separately.

Chapter III Overseas Business Travel Expenses

(Overseas Business Travel Expenses)

Article 16 Transportation expenses, daily allowance, accommodation charges, meal charges, outfit charges, and miscellaneous travel expenses shall be paid as overseas business travel expenses.

(Train Fares and Boat Fares)

Article 17 The amount of train fares and boat fares shall be the amount that is actually required within the category of fares and charges specified in Appended Table 5.

(Air Fares)

Article 18(1) The air fare amount shall be actual required amount within the fares specified in Appended Table 5; provided, however, that in cases where outward and returning routes in a voyage by aircraft are the same, it shall be within round-trip discount fares.

(2) In cases set forth in the proviso of 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 said fares, the air fares shall be the amount actually required.

(Vehicle Fares)

Article 19 The vehicle fare amount shall be actual amount for travel by bus, etc.

(Daily Allowance, Accommodation Charges, and Meal Charges)

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

(2) The provisions of Article 14, paragraph (2) shall apply mutatis mutandis to meal

charges for overseas business travel expenses.

(Outfit Charges)

Article 21 The outfit charge shall be 25,000 yen; provided however, that in cases where the outfit charge has been paid over the past year, said outfit charge amount shall be within the amount obtained by deducting the paid outfit charge from the fixed amount.

(Miscellaneous Travel Expenses)

Article 22 The miscellaneous travel expense amount shall be the actual amount of the vaccination fees for a traveler, passport and visa fees (including the handling charge of a travel agency), airport fees, and landing and exit taxes.

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

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

Article 23(1) Domestic business travel expenses or overseas business travel expenses, transfer charges, after-arrival allowance, and transfer charges for dependent relatives shall be paid as travel expenses for moving to a new place of assignment.

(2) In cases of paying travel expenses for moving to a new place of assignment to a person listed in the following items, notwithstanding the provisions of the preceding paragraph, the travel expenses listed in said items shall not be paid:

- (i) a non-Japanese teacher, etc. (excluding an invited non-Japanese researcher): after-arrival allowance; or
- (ii) an invited non-Japanese researcher: transfer charges, after-arrival allowance, and transfer charges for dependent relatives.

(Transfer Charges)

Article 24 In cases of transferring dependent relatives when an employee moves to a new place of assignment, the transfer charge amount shall be the amount fixed in Appended Table 6 for the distance from the old work site to the new work site; provided, however, that when it is specified separately in the case of moving to a new place of assignment in a foreign country, the amount shall be the amount obtained by adding the amount specified separately to the fixed amount.

(After-Arrival Allowance)

Article 25 The after-arrival allowance amount shall be the amount fixed in Appended

Table 6.

(Transfer Charges for Dependent Relatives)

Article 26 In cases of accompanying a dependent relative from the old work site to the new work site when moving to a new place of assignment, the amount of the transfer charges for dependent relatives shall be the total of the amounts specified in Appended Table 6, for each dependent relative on the day when the assignment to a new place is ordered, in accordance with the age at the time of the transfer.

(Treatment of a Child Who Was a Fetus)

Article 27 In cases where a child who was a fetus on the day when an assignment to a new place is ordered transfers after his/her birth, the provisions of Articles 24 (limited to a transfer from a foreign country) and 26 shall apply by deeming the child to be a dependent relative.

Chapter V Other Travel Expenses

(Allowance for Death, Travel Expenses for Retirees, etc., and Travel Expenses for Bereaved Family)

Article 28 The allowance for death and travel expenses for retirees, etc. or bereaved family shall be paid pursuant to the decision of the President.

(Travel Expenses for Returning Home)

Article 29 With regard to travel expenses for returning home, transportation expenses to home, daily allowance, accommodation charges, meal charges, transfer charges, after-arrival allowance, transfer charges for dependent relatives, and miscellaneous travel expenses shall be paid according to domestic business travel expenses, overseas business travel expenses, and travel expenses for moving to a new place of assignment.

(Travel Expenses for Students)

Article 30(1) The amounts of the transportation expenses, outfit charge, and miscellaneous travel expenses pertaining to domestic business travel expenses and overseas business travel expenses to be paid to a student shall be specified pursuant to the provisions of Articles 10 through 13, Articles 17 through 19, Articles 21 and 22; and in cases where said transportation expenses are categorized, the amount shall be those in the category of other employees; provided, however, that the notes of Appended Table

5(3) shall not apply.

(2) The amount of the daily allowance, accommodation charges, and meal charges pertaining to the travel expenses set forth in the preceding paragraph shall be the amount fixed in Appended Table 7.

Chapter VI Miscellaneous Provisions

(Adjustment of Travel Expenses)

Article 31(1) In cases where travel expenses pursuant to these Rules are paid to a traveler, when travel expenses that unjustly exceed the actual cost of travel are paid or when travel expenses that are not usually required are paid, the travel expenses shall be adjusted, as provided for separately.

(2) In cases where it is difficult for a traveler to travel with travel expenses pursuant to these Rules due to special circumstances for said travel or due to the characteristics of said travel, the travel expenses specified by the President for each case may be paid.

(Miscellaneous Provisions)

Article 32 Procedures for implementation of these Rules and other matters necessary for their execution shall be provided for separately.

Supplementary Provisions

(1) These Rules shall come into effect as of April 1, 2005 and shall apply to travel by a travel order, etc. issued on the effective date or thereafter.

(2) In cases where a person who has served as a non-Japanese teacher (limited to a person who has moved from a foreign country) at the University on March 31, 2004 and has been transferred as an invited teacher or a fixed-term teacher employed by the university-wide management staff on April 1, 2004, retires, when the teacher leaves his/her residence and returns to a foreign country within three months from the day following the retirement date, notwithstanding the provisions of Article 3, paragraph (2), the travel expenses shall be paid to said teacher.

Supplementary Provisions (Kyushu University Employment Regulation No.1 of 2005)

These Rules shall come into effect as of May 20, 2005 and shall apply as of May 1, 2005.

Supplementary Provisions (Kyushu University Employment Regulation No.8 of 2006)

These Rules shall come into effect as of October 1, 2006 and the provisions in Appended Table 2 and Appended Table 3 after the revision shall apply as of April 1, 2006.

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

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

Cases for paying travel expenses	Person to receive travel expenses
In cases where an officer or employee dies while traveling in Japan on a business trip or moving to a new place of assignment	Bereaved family of said officer or employee
In cases set forth in Article 2, item (vii), (a), when the bereaved family of said officer or employee living in Japan (with regard to an invited teacher who is invited from a foreign country and a fixed-term teacher or specified fixed-term teacher who is employed by the university-wide management staff and is determined to be invited from a foreign country by a faculty council, etc. (excluding a research assistant), limited to his/her spouse and child) leaves its residence within three months from the day following the date of said death and returns home (in case of a non-Japanese teacher, etc., limited to when it returns to a foreign country).	Said bereaved family
In cases set forth in Article 2, item (vii), (b) (in case of an invited non-Japanese teacher, limited to cases where he/she works for two years or longer and retires due to expiry of the contract term), when he/she leaves his/her residence within three months from the day following the expiry date of said contract term and returns to a foreign country.	Said non-Japanese teacher, etc.

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

Category	Payment Category	
	Professor, associate professor, dean/director, or equivalent person	Other employees or equivalent persons
Fixed-term teachers Specified fixed-term teachers	Professors and associate professors	Persons other than those listed in the left column
Fixed-term clerical or technical staff Specified fixed-term clerical or technical staff Re-employed employees		All employees
Fixed-term contract employees	Any person subject to Class 15 or higher in Appended Table 1 prescribed in Article 9, item (i) of the Rules for Remuneration of the Fixed-Term Contract Employees (Kyushu University Employment Regulation No.16 of 2004) and research professors specified by the Rules for Research Professors of Kyushu University (Kyushu University Employment Regulation No.33 of 2004; hereinafter referred to as the "Research Professor Rules")	Persons other than those listed in the left column

Part-time employees	A person subject to Class 15 or higher in the Appended Table 1 prescribed in Article 7, item (i) of the Rules for Remuneration of the Part-Time Employees (Kyushu University Employment Regulation No.17 of 2004) and research professors specified by the Research Professor Rules.	Persons other than those listed in the left column
Invited non-Japanese teachers	A person subject to Class 4 or higher in the Basic Salary Table for Non-Japanese Teachers	Persons other than those listed in the left column
Invited non-Japanese researchers	A person subject to Class 4 or higher of Type Kou and Otsu in the Basic Salary Table for Non-Japanese Researchers	Persons other than those listed in the left column
Part-time lecturers	A person who is or was professor or associate professor of a university, or professor of a college of technology	Persons other than those listed in the left column

Note:

The “Basic Salary Table for Non-Japanese Teachers” and “Basic Salary Table for Non-Japanese Researchers” shall mean Appended Table 1 and Appended Table 2 of the “Remuneration and Procedures of Employment, etc. for Invited Non-Japanese Teachers and Invited Non-Japanese Researchers, etc.” (Notification of the Director of General Affairs Department, Kyushu University Personnel Confirmation No.1706, as of April 1, 2004).

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

Person other than an officer and employee		Payment Category
1	An officer, dean/director, or Director-General of the Administration Bureau of the National University Corporation	Officer, dean/director, Director-General of the Administration Bureau, and persons equivalent thereto
2	An officer of an incorporated administrative agency or other organization equivalent thereof	
3	Minister of State or member of the Diet	
4	A person who is the director-general or higher of a Cabinet Office, 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 in the Appended Table set forth in Article 6, paragraph (1), item (x) 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 Act on National University Corporations (Act No. 112 of 2004)	
7	A member of a Council, etc. established based on a law or Cabinet Order	
8	A member of the Advisory Committee of the President of Kyushu University	
9	Head of a local public entity	
10	Head of a university established by a local public entity or a private university	
11	A person with relevant knowledge and experience, who is specially approved by the President	
12	Professor, associate professor, or dean/director (a person who serves in a position equivalent to a director of the University) of the National University Corporation, an incorporated administrative agency, or other institution equivalent thereto, or a person in a higher position	Professor, associate professor, director, and equivalent person thereto
13	Director of a division or director of a Headquarters office	
14	A person subject to Grade 7 or higher of the Administrative Service (I) Salary Schedule of Article 6, paragraph (1), item (i), (a) of the Regular Service Remuneration Act or a person in a position equivalent thereto	
15	A member of a prefectural assembly	
16	Director-general of a local public entity	
17	Professor or associate professor of a university established by a local public entity or a private university	
18	A person with relevant knowledge and experience who is specially approved by the President or a travel mandator	
19	A person who serves in a position other than those listed in 1 through 18	

Note:

With regard to a person who served in a position listed in 1 through 5, 9, 10, and 12 through 18, said person shall be under the payment category for the position at the time of his/her 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	Reservation Charges	Special Vehicle Charges
Requirement for payment	100km or more for one-way	100km or more for one-way	Officer, dean/director, and Director-General of the Administration Bureau

Note:

Special express charges and reservation charges for travel of less than 100km for one-way shall be paid only when a travel mandator finds it necessary due to the necessities of duty or other unavoidable circumstances.

(2) Boat Fares

Payment Category	Fares			Sleeper Charges	Special Cabin Charges	Reservation Charges
	Vessels with three classes	Vessels with two classes	Routes without classes			
Officer, dean/director, and Director-General of the Administration Bureau	Fares for upper class	Fares for upper class	Fares for boarding	Charge actually required	Said charge	Said charge
Professor, associate professor, and director						
Other employees	Fares for middle class	Fares for lower class			N/A	

Notes:

- (i) In cases where fares of the same class have two or more addition categories, the highest fares in the same class shall be paid.
- (ii) The sleeper charges shall be paid only when the sleeper is used due to the necessities of duty.

(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, dean/director, and Director-General of the Administration Bureau	3,000	14,000	2,600
Professor, associate professor, and director	2,600	12,400	
Other employees	2,200	10,300	

Notes:

(i) The daily allowance amount in cases of travel by railway for a distance of less than 100km, by waterway for a distance of less than 50km, or by road for a distance of less than 25km shall be half of the fixed amount, excluding cases of staying overnight due to the necessities of duty, natural disaster, or other unavoidable circumstances.

(ii) With regard to travel including railway, waterway, or road, the provisions of (i) shall apply by deeming 4km of railway or 2km of waterway to be the equivalent of 1km of road.

(iii) With regard to the daily allowance and accommodation charges in cases where a traveler stays in the same area (same city, town, village, etc.), in cases where the length of stay from the day following the date when he/she arrives in the area exceeds 30 days, the amount for said excess days shall be the amount obtained by deducting an amount equivalent to 10% of the fixed amount from the fixed amount; in cases where the length of stay exceeds 60 days, the amount for said excess days shall be the amount obtained by deducting an amount equivalent to 20% of the fixed amount from the fixed amount respectively.

(iv) The number of days when an employee travels on business to another place temporarily during the stay in the same area shall be deducted from the length of stay set forth in (iii).

(v) With regard to the accommodation charges in cases of not staying at the fixed accommodation facility, the fixed amount shall be paid.

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

(1) Train Fares

Category	Fares	Express charges or sleeper charges	Special Reservation Charges
Requirement for payment	Fares required for boarding	Charges that are actually required	Officer, dean/director, and Director-General of the Administration Bureau

Note:

Express charges, sleeper charges, and special reservation charges shall be paid only in cases of using them due to the necessities of duty.

(2) Boat Fares

Category	Fares	Sleeper Charges	Special Cabin Charges
Requirement for payment	Fares required for boarding	Charges that are actually required	Officer, dean/director, and Director-General of the Administration Bureau

Note:

Sleeper charges and special cabin charges shall be paid only in cases of using them due to the necessities of duty.

(3) Air Fares

Payment Category	Airway that is categorized by three or more classes	Airway that is categorized by two or more classes	Airway without classes
Officer, dean/director, and Director-General of the Administration Bureau	The second highest class fare	Upper class fare	Fare required for boarding
Professor, associate professor, and director			
Other employees	The third highest class fare	Lower class fare	

Note:

In cases of the following air travel, when a travel mandator finds it necessary, a person in the payment category of “Other Employees” may use fares in the payment category for “Professor, associate professor, and 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, Burma, Mongolia, Laos, Hawaiian Islands, Guam, Vladivostok, Khabarovsk, and Yuzhno-Sakhalinsk; or

(ii) in cases other than those set forth in the preceding item, air travel for which the flight hours for one leg are eight hours or longer.

(4) Daily Allowance, Accommodation Charges, and Meal Charges

(Unit: yen)

Payment Category	Daily Allowance (per day)		Accommodation Charges (per night)		Meal Charges (per night)
	Site Kou	Site Otsu	Site Kou	Site Otsu	
Officer, dean/director, and Director-General of the Administration Bureau	7,600	5,300	23,600	16,300	6,700
Professor, associate professor, and director	6,700	4,700	20,600	14,300	
Other employees	5,700	4,000	17,700	12,200	

Notes:

(i) When traveling to site Kou and site Otsu on the same day, the daily allowance or accommodation charges shall be those for site Kou.

(ii) The daily allowance amount in cases of travel by boat or aircraft (excluding the travel on the day when the employee leaves a foreign country and when he/she arrives in a foreign country) shall be the fixed amount for site Otsu.

(iii) The accommodation charge amount in cases of paying sleeper charges shall be an amount equivalent to 70% of the fixed amount.

(iv) The provisions of Notes (iii) and (iv) of the Appended Table 4(3) shall apply mutatis mutandis to the daily allowance and accommodation charges of overseas business travel expenses.

(v) Site Kou and site Otsu shall be as follows.

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

Appended Table 6 Travel Expenses for Moving to a New Place of Assignment (Re: Articles 24, 25, and 26)

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

(Unit: yen)

Payment Category	Less than 100km of railway	From 100km to less than 500km of railway	From 500km to less than 1,000km of railway	From 1,000km to less than 2,000km of railway	2,000km or more of railway
Officer, dean/director, and Director-General of the Administration Bureau	144,000	220,000	292,000	328,000	381,000
Professor, associate professor, and director					
Other employees	123,000	187,000	248,000	279,000	324,000

Notes:

- (i) With regard to distance calculation, 0.25km of waterway or road shall be deemed to be the equivalent of 1km of railway.
- (ii) The amount of transfer charges in cases where a dependent relative does not transfer when moving to a new place of assignment shall be half of the fixed amount.
- (iii) In cases that fall under (ii), when a dependent relative transfers within one year (when a travel mandator gives special approval, said approved period) from the day following the date when a 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 relative

to the new residence shall be paid; provided however, that it shall be within the amount specified in (ii).

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

Payment Category	Less than 50km of railway	From 500km to less than 1,000km of railway	From 1,000km to less than 2,000km of railway	From 2,000km to less than 5,000km of railway
Officer, dean/director, and Director-General of the Administration Bureau	188,000	269,000	425,000	521,000
Professor, associate professor, and director				
Other employees	154,000	220,000	348,000	428,000
Payment Category	From 5,000km to less than 10,000km of railway	From 10,000km to less than 15,000km of railway	From 15,000km to less than 20,000km of railway	20,000km or more of railway
Officer, dean/director, and Director-General of the Administration Bureau	575,000	628,000	680,000	734,000
Professor, associate professor, and director				
Other employees	471,000	514,000	556,000	601,000

Notes:

- (i) With regard to distance calculation, 1km of waterway and road shall be deemed to be the equivalent of 1km of railway respectively.
- (ii) The amount of transfer charges in cases where a dependent relative does not transfer when moving to a new place of assignment shall be half of the fixed amount.

(3) After-Arrival Allowance

Category	After-Arrival Allowance Amount
In cases where an employee lives in an accommodation for employees or his/her own house 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 abovementioned	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

Category	12 years old or older	From 6 years old to less than 12 years old	Less than 6 years old
Train fares and boat fares	Amount equivalent to those for the officer or employee	Half of the amount equivalent to those for the officer or employee	Half of the amount equivalent to those for the officer or employee for each accompanying person when the persons exceed two
Vehicle fares	Amount equivalent to those for the officer or employee	Half of the amount equivalent to those for the officer or employee	N/A
Air fares	The amount that is actually required	The amount that is actually required	The amount that is actually required
Daily allowance, accommodation charges, meal charges and after-arrival allowance	Amount equivalent to those for the officer or employee	Half of the amount equivalent to those for the officer or employee	Half of the amount equivalent to those for the officer or employee

Notes:

- (i) Except for cases falling under the provisions of Article 26, when an employee transfers his/her dependent relative when moving to a new place of assignment or within one year (when a travel mandator gives special approval, said approved period) from the day following the date when said moving is ordered, the amount calculated according to Article 26 with respect to the travel of the dependent relative from the old residence to the new residence shall be paid; provided, however, that the amount shall be within the total amount in cases of accompanying the dependent relative from the old work site to the new work site when moving to a new place of assignment.
- (ii) The accompanying person listed in the above table shall mean an officer, employee, and a 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	A child who is 12 years old or older	A child who is less than 12 years old
Train fares, boat fares, and vehicle fares	Amount equivalent to those for the officer or employee	Amount equivalent to those for the officer or employee	Half of the amount equivalent to those for the officer or employee
Air fares	The amount that is actually required	The amount that is actually required	The amount that is actually required
Daily allowance, accommodation charges, meal charges, and after-arrival allowance	Amount equivalent to those for the officer or employee	Amount equivalent to those for the officer or employee	Half of the amount equivalent to those for the officer or employee

Appended Table 7 (Re: Article 30)

(Unit: yen)

Category		Daily Allowance (per day)	Accommodation Charges (per night)	Meal charges (per night)
Domestic Business Travel Expenses		1,700	8,200	1,700
Overseas Business Travel Expenses	Site Kou	4,800	14,700	4,800
	Site Otsu	3,400	10,200	

Notes:

- (i) The amount of the daily allowance in cases of travel distance of less than 100km by railway, less than 50km by waterway, or less than 25km by road shall be half of the fixed amount except for cases where an employee stays overnight due to the necessities of duty, natural disaster, or other unavoidable circumstances.
- (ii) With regard to travel including railway, waterway, or road, the provisions of (i) shall apply by deeming 4km of railway or 2km of waterway to be the equivalent of 1km by road respectively.
- (iii) Site Kou and site Otsu shall be as prescribed in Notes (v) of Appended Table 5(4).