Authority: Approved by the President

Chapter 29: Travel, Meetings and Related Expenses

29.1 Policy

This Chapter provides basic policies and rules on travel and meeting expenses, and honorarium for OIST officers and employees, and guest travelers. Travelers must understand all travel related policies and rules and make business travel expenses reasonable and economical. Once the travelers finish business travels, travelers must promptly make the settlement of travel expenses in accordance with the travel expense settlement procedures.

Likewise, to invite guests to OIST, inviters must inform guest travelers of OIST's policies and rules on guest travels and their expenses. Inviters must also keep guest travel expenses reasonable and economical and, once the travels are finished, promptly make the settlement of guest travel expenses in accordance with the travel expense settlement procedures.

The University's travel policy (and primary requirement) is that all business travel must be approved before the traveler leaves for the trip and before any prepayments can be made.

University travelers are expected to spend University funds prudently and plan appropriately so costs do not exceed budgetary limitations. Business travel expenses will be paid by the University if they are reasonable, appropriately documented, properly authorized, and within the guidelines of this policy. See Table for details on categories of travel expense and per diem rates. The traveler should neither gain nor lose personal funds as a result of University travel.

This Chapter applies to anyone who incurs travel expenses paid by the University regardless of the source of funds.

Intentional or frequent disregard for the University's travel policy and procedures may be considered grounds for disciplinary action, and/or for prosecution in the case of fraudulent misrepresentation of travel expenses.

29.2 General Considerations

Departments may impose stricter budgetary controls over travel, meeting and related expenditures than those required by this policy. The University reserves the right to apply more stringent requirements on individual travelers.

As a principle, travel, meeting and related expenditures charged to a sponsored project or other funding sources, such as grants, shall comply with the guidelines set forth in this policy unless the funding organization or grantor imposes greater restrictions. Proper review of allowable expenses must be made by the Grants Section.

Where donation funds are used, the Detailed Regulations on the Use of Donation Funds shall apply. Expenses that comply with this policy may follow the normal approval procedures. Expenses that exceed the standard spending limits or the flexibilities permitted under the Detailed Regulations shall require an Exception Request.

The University has appointed a preferred travel agencies (PTAs) to help minimize risks (financial loss, duty of care) and obtain good value for money spent. The PTAs may impose fees depending on the services required and the method of booking, but overall, shall deliver competitive fares and values. It is the responsibility of each department to make arrangements for the use of suppliers other than PTA.

Travel to countries for which a travel advisory has been issued by the MOFA of Japan is not advisable. You may access the list of current advisories at the MOFA website.

29.2.1 Travel by Key Staff

Key administrative staff members (those who report directly to the President) should avoid traveling with colleagues, and under no circumstances will more than three key staff be permitted to travel together.

29.2.2 Group Travel

The University discourages travel by groups of employees from the same department or office on the same plane or on extended automobile trips as accidents may result in injuries to several members of the group and may seriously impair the operation of an essential University activity. Travelers are expected to use good judgment in this regard.

29.2.3 Combined Personal & Business Travel

When personal travel is combined with business travel, the employee will be reimbursed for only the business travel of the trip at the lowest available fare. In some cases, the costs of a business travel can be significantly reduced by an extension of a day or two. When such extensions are used for personal purposes, this must be indicated in the travel request. Use of paid leave during a business travel must be clearly indicated in travel request, which should be approved by Supervisor in advance.

29.2.3.1 If a travel itinerary is created to accommodate personal travel, the traveler must pay the incremental cost of personal travel compared with the same itinerary for the business purpose only. In such a case, the traveler should prepare documents with costs for the University's business separating personal expenses.

29.2.4 Expenses Incurred by Accompanying Spouse or Personal Guest

Generally, the expenses of a spouse, family, or other accompanying person of the business traveler are not reimbursable.

29.2.4.1 Exceptions may be granted with the approval of the President if one of the following conditions is met:

- The spouse, family, or other accompanying person of the business traveler has any significant role in the proceedings; or
- The spouse, or other accompanying person of the business traveler is involved in fund- raising activities.

29.2.4.2 This exception is *only available if*

- the spouse or other accompanying person is specified in the travel request,
- the business purpose for the spouse or other accompanying person is stated, and
- the expense of the accompanying person and the business traveler expenses is clearly specified and demonstrated on the Authorization for Payment.

29.2.4.3 The prior approval of the Vice President for Human Resource is required when applying the "Business Travel Support Program for child - rearing employees, students, and invited guests."

29.2.5 Travel by Non-University Employee

The University's Travel Policy shall be extended to cover external members of the Board of Governors, Board of Counselors and their Committees when they are attending scheduled meetings of these bodies or when they are otherwise engaged on official Board business requiring travel from their usual residence or place of work. The university will also pay the travel costs of other non-employees when approved by travel approver(s) indicated in the Table. Generally, non-employees traveling for the University are required to comply with this policy.

29.2.5.1 In the case of an independent contractor, travel expenses should be part of the overall fee reflected on the vendor's invoice, which should indicate the cost of travel. The travel expenses in such cases are not treated as business travel within the scope of this chapter.

29.2.5.2 Guest lecturers at OIST workshops is set forth in the guidelines.

29.2.6 Recruitment

Each department must authorize travel for prospective employees (and their families as authorized by the President (Chapter 29.2.4)). The recruitment process ends once the informally appointed employee accepts an offer.

29.2.7 Relocation

Relocation is set forth in the Relocation Allowance Guideline of the University Community Services.

29.2.8 Student Travel

Student travel is set forth in the PRP Chapter 5. Graduate School.

29.2.9 Travel Insurance and Assistance

When purchasing international air ticket via PTAs on University business, travel insurance will be automatically covered. Individually purchased international air tickets from a supplier other than PTAs requires purchasing travel insurance through the process designated by the University. However, this does not apply if a separate insurance policy can replace it (e.g., if the long-term resident is covered by social insurance).

29.3 Rules

29.3.1 Allowable Business Travel Expenses

Business travel expenses allowable for payment by the University are usually necessary expenses of traveling away from the employee's home for the purpose of conducting business for the sole benefit of the University (official or business travel). See Table for the categories of travelers, items of reimbursement, and the travel amounts.

Expenses deemed as personal by the University are not subject to reimbursement. Items required in receipts for reimbursement are specified in Chapter 29.3.13.

29.3.2 Air Transportation

Travelers should use the equivalent or lower class of airline tickets specified in the Table.

29.3.2.1 EXCEPTIONS

29.3.2.1.1 First class tickets are not permissible for University employees. See Travel Handbook for the details. For non-University travelers, they may be authorized under exceptional and duly justified circumstances with a prior written approval from the President.

29.3.2.1.2 Airfare Upgrades at the expense of the University (i.e. resulting in a total cost superior to the cheapest airfare in the eligible class for the direct customary route) is not permitted and will not be reimbursed. Free upgrades or upgrades paid by the traveler must be clearly documented as such in the Travel Expense Report.

29.3.2.1.3 Airfare costs in excess of the commercially lowest available fare or the appropriate standard, the amount for the airfare is not to be provided. However, the following cases are exceptions.:

(a) When a transition is required,

(b) When traveling at unreasonable hours is required,
(c) When the duration of the business travel is prolonged or the flight hour is significantly prolonged,
(d) When there is an increased costs that would offset the transportation savings, or
(e) When it is inadequate for the medical needs of the traveler.

29.3.2.2 Purchase Method.
Direct billing to the University through PTA and airline companies is available in order to reduce administrative cost, to minimize out-of-pocket expenses for travelers, and to prevent fraudulent expense claims. This is permitted only through the suppliers which are determined by the Financial Management Division. In principle, exceptional requests are not permitted when using suppliers other than PTA.

29.3.2.3 Other Air Travel Constraints
For international, purchase of fully Refundable Air Fare airline ticket should be minimized. In most cases, it is less expensive to pay the change fee for a rebooked ticket than to pay for a fully refundable ticket.

29.3.3 Surface Transportation

The most reasonable and economical mode of transportation should be used to and from air, bus and rail terminals. Public transportation and shuttle services should be favored. For domestic travels, in principle, only single-round trip transportation fares between the destination airport and the business destination will be provided even for a travel that includes overnight stay, in order to simplify calculation for reimbursement.

Use of rental car is reimbursed, in consideration of security of the travel destination, only if the cost is less than other available modes of transportation or if a valid business reason confirmed in advance by *senior staff* precludes the use of a more economical mode of transportation.

Reporting Accidents
Accidents involving use of surface transportation during the course of University business, and especially accidents involving rental, University, and personal vehicles for University business, must be reported immediately to the proper authorities, consistent with local/state laws. Supervisor or the University 24-hour emergency service (+81-(0)98-966-8989) must be informed as soon as possible of any such accident.

29.3.3.1 Rail, buses and commercial vessels
When traveling by rail, bus or boat, the travel fare applicable depends upon the traveler group. (Appendices & Table)

29.3.3.2 Rental Cars

When usage of rental car is more economical and convenient than other transportation, or when the security situation at the business destination is bad and the safety of travelers may be hindered, a traveler may rent a car.

Travelers should use standard compact sized vehicle that meets their needs. Special and luxury vehicles are prohibited unless the business purpose justifies the need and written Supervisor's approval is received in advance of the transaction. Renting minivans transporting more than 8 passengers is not allowed unless driven by a professional driver.

29.3.3.2.1 Automobile Rental Insurance

Employees traveling on University business should purchase rental car full coverage insurance.

29.3.3.2.2 Other Car Rental Guidelines

(1) Drivers are responsible for paying for parking violations, speeding tickets, and any other violations incurred when renting a vehicle. These will not be reimbursed by the University.
(2) When drivers rent a car for a period of time that includes both business and personal use, the total cost of the car rental must be apportioned between business days and personal use days and only usage during the period of time the driver was conducting University business will be reimbursed. The traveler must provide a clear description of the personal and business use (distances and periods). Damages occurring during the personal use period will be fully charged to the traveler.
(3) Gasoline purchased in conjunction with the professional use of a rental car will be reimbursed. If the reimbursement contains personal use of gas, it will be reimbursed on *prorata temporis* basis.

29.3.3.3 Personal Vehicles

Authorization to use a personal vehicle for University business (and to be reimbursed for that use) requires a determination that the cost of using a personal car is either less than other available modes of transportation or that there is a valid business reason precluding use of a more economical mode of transportation.

29.3.3.3.1 Travelers will be reimbursed for business use of their personal vehicles at the University prevailing kilometric allowance (Appendices & Table)

29.3.3.3.2 The automobile kilometric allowance assumes coverage of all transportation and operating costs including auto insurance and maintenance, gas, oil. Tolls and parking will be reimbursed in addition to the allowance.

NOTE: Employees will not be reimbursed for any of the following, even if these costs were incurred during business travel:

- car repairs,
- rental car costs during repair of personal car,
- tickets, fines, or traffic violations,
- damage to personal vehicle,
- theft of personal vehicle or vehicle content.

(1) It is the responsibility of the owner of the vehicle being used for business purposes to carry adequate insurance coverage for their protection and the protection of any passengers.
(2) When using a personal car for University business, an employee's personal car insurance carrier is the primary insurance carrier.

29.3.3.4 Taxis

When a traveler travels in a place with limited access to public transportation, he or she may use a taxi. In such a case, a receipt must be attached when claiming reimbursement.

Use of car service with driver will be arranged only if there is a valid business reasons such as cost safety, efficiency, lack of other mode of transportation by the traveler group 1 & 2 (Appendices & Table)

29.3.3.5 University Vehicle

University Vehicle can be booked through University's facility booking system.

29.3.4 Hotel and Other Accommodations

29.3.4.1 Room rates reimbursement

Overnight hotel accommodation is reimbursed on the basis of daily lodging allowance. However, in principle, lodging expenses of guest travelers should be paid by direct billing or actual cost reimbursement based on an original receipt, up to the amount of the fixed allowance. Alternate accommodations should be explored before requesting or accepting a higher rate than the daily lodging allowance. Please see the Table for details.

If traveler makes a business trip and shares accommodation with his/her spouse, family member or partner who is an employee of the University, lodging allowance is paid to either one person. If actual lodging fee of two persons exceeds the lodging allowance for one person, the actual difference amount is paid up to the amount of lodging allowance for the additional one person when an original receipt is submitted. (See 29.4.1)

29.3.5 Registration fees for conferences, meetings, and trainings

Registration fees for conferences, meetings, and trainings are not considered as a part of travel expenses are treated as an individual expense.

29.3.6 Telephone and Internet Usage

The university will reimburse the internet usage fees required for work (e.g. mobile

router rental fees at the destination of business) based on the original receipts.

The University will not reimburse personal calls except in situations of emergency (to be specified in the reimbursement claim).

29.3.7 Foreign Travel

Expenses incurred in foreign currencies are reimbursed in Japanese Yen (JPY) after currency conversion (29.3.7.1). Receipts in foreign languages other than Japanese and English should be translated if the type of expense is not clear otherwise.

29.3.7.1 Currency Conversion

All expenses should be recorded in JPY. The currency conversion rate applicable is the monthly average rate of the calendar month prior to the date shown on the invoice or its equivalent.

NOTE: The monthly Exchange rate is automatically registered in the ERP system. Otherwise please refer to the table provided on the Financial Management website. In case an exchange rate is not provided for the currency in which the expense occurred, please contact the Travel Expense Team.

29.3.8 Per Diem and lodging allowance

Instead of substantiating actual meal, incidental expense (i.e. tips) and lodging expense for travel, the traveler may be reimbursed on the basis of a per diem and lodging allowance.
However, due to reasons such as a sharp increase in accommodation costs in the business destination, or a designation of a specific hotel, etc., if the actual accommodation costs exceed the lodging allowance, the traveler may, at the discretion of the budget holder, be reimbursed for the actual expenses based on an original receipt, up to the amount specified in the Table. In principle, lodging expenses of guest travelers should be paid by direct billing or actual cost reimbursement based on an original receipt, up to the amount of the fixed allowance.

29.3.8.1 Adjustments to the Per Diem and lodging allowance

When a conference, etc., provides meal(s) or meals are covered by meeting expense, half of per-diem is paid.

Stays Longer Than 30 Days (29 nights)
The lodging allowance is multiplied by 0.6. The *Per Diem* is kept unchanged.

Note: When an individual's original estimated travel is for more than 30 days (29 nights) in one location, the reduced rate (0.6 x fixed lodging allowance) applies from the first day. When an individual in travel status at a location is granted extension to a trip originally estimated at less than 30 days, the 30-days-or-less rate applies for the first 30 days and the more- than-30-days rate applies from the 31st day through the end of the trip. The 60% policy is based on the assumption that a long

term traveler can reduce the lodging expenses by renting instead of paying on a day-by- day basis.

29.3.8.2 Exception to the Per Diem and Lodging Allowance

If a supervisor provides written justification that compliance with the per-diem and the maximum amount of the lodging allowance specified in the Table is impractical or not preferable for a particular situation, and the Vice President for Financial Management approves, actual costs may be reimbursed based on actual expense receipts even if the maximum amount is exceeded.

- Such exceptions must be approved in writing prior to travel.

29.3.8.2.1 Actual Expenses and Fixed Allowance

Travelers cannot combine the actual expense and fixed allowance methods for meals or hotel during the same trip. No exceptions.

29.3.8.3 The Per Diem is not paid by the University if the travel is outside duty (business travel within the area of 80 km that does not require lodging.)

29.3.9 Meeting expenses

Meeting expenses consist of food and beverage expenses related to a meeting or ceremony involving people outside of the University to promote University activities, goals, and mission. The University will defray meeting expenses only when the occasion is significant to the affairs of the University, and is not of the type that individuals would normally undertake, other than in an official capacity.

NOTE: Meals provided at academic workshops or courses hosted by the University are not dealt with by this chapter. Meal expenses associated with these activities should be requested to and authorized by the Workshop Committee, as a part of the workshop budget.

29.3.9.1 Approved for Payment

All the meetings or ceremonies for which expenses may be reimbursed must be justified as necessary for the purpose of achieving the goals of the University. In support of this justification, the agenda and the name of participants must be made known through the OIST ERP system in advance. The University reserves the right to refuse reimbursement if this information is not given in advance.

29.3.9.2 Non-exceptional Meeting Expenses

29.3.9.2.1 Non-exceptional Meeting Expenses

For reimbursement of meeting expenses as non-exceptional meeting expenses, all conditions below must be met.

1. Meetings and ceremonies eligible for OIST meeting expense requests must be held in accordance with the University's business, objectives and missions.
2. Each meeting must have at least one external participant and one internal participant in order for OIST to bear its costs.

3. Cost of alcoholic beverages is not considered as part of OIST meeting expenses. (Please refer to PRP 29.3.9.3.1.)
4. Expenses for meetings must be kept to a minimum. The limit of expenses per meeting is specified in Appendix C “Cost per Meeting” in this chapter. Amounts exceeding this limit will be at the expense of the OIST member.
5. Attendance of Faculty, a Senior Level Executive or equivalent from an external institution, or candidates for OIST research / senior administrative appointments is required.
6. Attendance of an OIST Senior Level Executive or Faculty is required.
7. Up to one meal a day, three meals per visit.

In case the above conditions cannot be met while the expenses are deemed necessary to pursue the University’s objectives, the requesting division (hosting division) shall obtain approval prior to the meeting in accordance with Appendix D "Approver and Consultant for Meeting expenses" in this chapter.
Meetings (including BOG and BOC) organized by the President’s Office are exempt from the requirements 4 -7 above.

NOTE: When an external guest is a government public officer, or when there could be a risk of conflict of interests or other ethical consideration, confirm with the external guest that it is legitimate to submit a request for meeting expense. Particular attention should be given to the fact that full names of the external guests may be disclosed by information disclosure request.

29.3.9.2.2 Refreshments for Meetings

For the reimbursement for refreshments (tea and snack, not meal) for meetings, approval of the Travel Expense Team is required in advance. The upper limit is 500 yen per person. Small bottles of water or tea, which are considered as consumable items, may be served at a meeting involving people outside of the University without such information.

29.3.9.2.3 Lunch Meetings on campus

In principle, meetings over lunch on campus should be held in a meeting room.
Under the following exceptional circumstances, meeting expenses may be provided for a meeting during lunch time, held in a public space such as OIST café and restaurant. Such meetings must also meet the general requirements defined in PRP 29.3.9.2.

- It is necessary to discuss a specific issue during the lunch time, due to time limitations of the guest’s stay. (Requires prior approval of Vice President for Financial Management)
- Opinion exchange is required between a guest lecturer delivering a “general speech” or a “special speech” as defined in the Table Honorarium and University employees. (Requires prior approval of Vice President for Financial Management)

- Opinion exchange is required between a guest and the President.

29.3.9.3 Exceptional Meeting Expenses

29.3.9.3.1 Alcoholic beverages

Offering of alcoholic beverages shall be strictly limited to meetings and ceremonies involving outside guests and the University Officers, etc. (CEO/President, Vice-CEO, members of the Board of Governors, or Auditors, or Senior Level Executive) and linked to support for cooperation with other institutions, to public relations activities in recognition with business and scientific/ educational transactions and achievements, and other similar activities approved by the President on an individual basis.

29.3.9.3.2 Spouse and personal guest invitees

The expenses for spouse and personal guest invitees may be paid only under exceptional circumstances justified and approved by the President.

29.3.9.3.3 Other Exceptions to the General Rules

There are certain types of activities for which exceptions may be granted to enrich the academic life of the University and improve administrative efficiency.

A typical example of these exceptional cases is refreshments provided at the Colloquium Series of the University, with a purpose of creating the atmosphere where intellectual exchange across the boundaries of scientific disciplines is encouraged and promoted. For such cases, the limitations of internal attendance are not applied and submission of the list of participants is not required.

The requirements/conditions and procedures of such exceptional cases are provided in the guidelines and developed and maintained by the President. Any meeting expenses which are not permitted by the rules in this chapter or the guidelines mentioned above, must not be reimbursed by the University.

29.3.10 Honorarium

29.3.10.1 Advance request

In the event that an honorarium should be paid, it is necessary for the requester to apply by submitting an Honorarium Request through the ERP System in advance and to receive approval from the pertinent budget holder and the Travel Expense Team.

29.3.10.2 Amount of Honorarium

The honorarium amount may be determined by each budget holder, subject to the guidelines specified in the appended Table 26.9. However, if the honorarium amount exceeds the maximum, or if the honorarium category is “others”, prior approval of the Vice President for Financial Management is required.

29.3.10.3 Creation of new Honorarium Category

New honorarium categories may be created with approval of the Vice President for Financial Management. (See Form 29.6.3) When the payment shall be made based on management guidelines of a delegated contractor, or the equivalent of such guidelines, the requestor shall provide a copy of the part of the guideline that describes the basis for determination of the amount.

29.3.10.4 Payment request
When applying for payment, the requestor shall provide the Travel Expense Team with an "Honorarium Payment Request" via the ERP System, along with other necessary documents.

29.3.10.5 Travel Expenses
Travel expenses can be paid in addition to an honorarium, if necessary. However, in principle, per diem is considered to be included in honorarium, and will not be paid.

29.3.10.6 Others
For matters not specified in this regulation, requestors should furnish a thorough description of the problem to the Travel Expense Team.

29.3.11 Travel advances

Requests for advances should be held to a minimum and are only available to University employees and students.
Travel advances are provided in the following situations:

- For University employees and students who are not able to make the advance payment anticipated for their travel
- When a travel expense bill is due before a trip is taken

Travel advances should be obtained in close proximity to the travel dates. It must be documented by an estimated total cost of the trip. After completing travel, the traveler must clear the travel advance account within 30 days. Any advance that is not used for the trip must be returned to the university immediately after travel. If a trip is cancelled, the unused advance must be returned immediately. You may not clear the advance with expenses for trips other than the trip identified with the Travel Advance Form.
Failure to account for advances properly can or will result in the denial of subsequent advances, disciplinary action, deduction of the unreported amount from the traveler's salary, reductions in reimbursements for other travel expenses in the amount of the advance.

29.3.12 Direct Payment of Travel Expenses

The University permits direct payment of travel expenses for group travel such as BOG of BOC meetings, Workshops, etc.
University Corporate credit cards can be used to pay allowable travel expenses in

advance. Allowable business travel expenses paid for by departmental credit cards must be supported by the submission of Expense Reimbursement and expenses paid by corporate credit cards must be supported by copies of receipts.
Direct payment of Travel Expenses must be authorized PRIOR to the payment is made.

29.3.13 Receipt Requirements

In principle, original receipt or paid bill is required. The receipt must show the amount, date, place and essential character of the expense, and indicate that payment was made in full. Photocopies are not acceptable. Duplicate may be provided in case of loss of the original with explanation from the traveler.

29.3.13.1 Air Fare Receipt Requirements

Employees using PTAs do not need to provide proof of purchase of the airline ticket. Booking confirmation without breakdown of charges and proof of payment are not acceptable for reimbursement.
Acceptable proof of purchase of an airline ticket includes either the original airline passenger receipt (typically the last coupon of the airline ticket) or e- ticket receipt. It must provide the following information:

- Traveler's Name and Name of Air Carrier
- Flight Number and Dates of Travel
- Destination(s) or Legs of Trip Fare / Class of Travel Total Cost of Ticket

Required documents for airfare reimbursement are as follows:

- Itinerary
- Receipt
- Boarding pass or equivalent proof of travel
- Proof of Payment (if not documented on the itinerary/receipt).

Boarding passes must be submitted when a travel agent other than PTAs is used to book flights. For guest travelers, however, a copy of boarding ticket for return route, including an e-ticket, is acceptable. A copy of boarding passes may be valid with the statement saying “I hereby claim the reimbursement of flights and I will NOT double claim this payment to other institutions”.

Reasonable transfer points:
Generally the University will only reimburse the cost of the airfare without a private transfer point. To reimburse travel expense, the traveler must provide passenger receipt indicating a reasonable transfer point during travel on the way to the destination city and the traveler must explain a clear and sufficient reason for the transfer point.
Any private purpose transfer is not permitted, and a prior approval by the traveler’s supervisor is required for the transfer with a rational reason. The University will

reimburse the least expensive airfare.

29.3.13.2 Rental Car Receipts:
Car Rental fees may be reimbursed upon submission of an original receipt.
The acceptable receipt is an itemized receipt issued by a car rental company.

29.3.13.3 Receipts for Purchases:
Urgent purchase of goods and services during travel are reimbursable with an original receipt.

29.3.13.4 Parking Receipts:
Parking charges are a reimbursable expense if supported by a receipt. For overnight parking charge, the parking expense must be separate from the lodging amount.

29.3.13.5 Missing Receipts:
The requirements listed below must be followed if the receipt for an expense is lost or unobtainable:

- In case of loss of a receipt, the traveler must contact the provider of the services. Most hotels, airlines, and car rental agencies will provide a copy of the receipt.
- If a receipt or duplicate cannot be obtained, the traveler must submit an itemized list indicating what the expenses were with a combination of credit card statement, copy of bankcard statement plus other documentation that might be necessary to justify the expense to an external audit or to the tax authorities.
- When submitting a duplicate copy of a receipt or alternate documentation (as with all expenses), the traveler must write and sign this statement for each missing receipt:

"I HEREBY CERTIFY that this expense is true and that I have incurred the described expense in the discharge of my official duties for the University and have not been reimbursed and have not filed nor will I file for reimbursement from any other source for said expense."

29.4 Responsibilities

29.4.1 Responsibility of Traveler

It is the responsibility of the traveler to provide an accurate and truthful representation of allowable expenses to be paid by the University. Proper receipts and documentation, including allocations between personal and business activities (if applicable) must be clearly identified on the request. Personal expenses are not reimbursable. In the case of overpayment or payment of personal expense non eligible as business expense is found (miscalculation, advance payment by the University etc.), traveler must return the amount immediately to the University upon notification.

After the trip the traveler must submit a Travel Expense Settlement and supporting

receipts to Travel Expense Team. Allowable travel expenses must be properly substantiated and submitted within certain time limitations. Travel reimbursement request and accompanying documents should be supplied within 20 business days after the trip. Reimbursement claims will not be given priority beyond that date. Processing takes about 10 business days.

Loss of Tickets and Other Transport Documents.
All transportation tickets should be guarded as carefully as cash. In cases where paper tickets are lost, the travel agency should be notified immediately so that alternative arrangements can be made.

Traveler should state purpose of business specifically in travel request form and attach the evidence of the purpose (date, place, program etc. of academic conference, meeting, discussion, seminar, event etc.) In case of meeting, discussion or joint research, please state name, date and time to meet.

If traveler shares accommodation with his/her traveler's spouse, family member or partner who is an employee of the University, both of the traveler must declare it in their travel request form accordingly.

If traveler claims per diem for weekends and national holidays, traveler needs to state concrete content of work in travel reimbursement form.

29.4.2 Responsibility of Approver(s)

When reviewing the travel request, the approver(s) must verify the following based on travel request form and attached evidence under his/her responsibility (which shows dates and contents of academic conference, workshop, symposium, seminar, summer school etc, and clear specification of name, date and time for meeting with faculty or researcher of university or institution.). The approvers are specified in the Table.

- The allowability and reasonableness of the travel
- The availability of funds for the trip
- The trip falls within the intent of the funds being used
- University Travel Policy is followed
- The necessity of the travel if traveler travels to the same area and the same period with his/her spouse, family member or partner who is an employee of the University.

When authorizing Travel Expense Settlement, it is the responsibility of the approver(s) (signatory) to

- review the expenses,
- ensure that the information contained on the report is properly documented and supported by attached receipts, in compliance with University policies, and

- ensure that the expenses are for University business purposes.
- ensure that the correct codes (budgetary unit (BU), travel number etc.) are used.
- confirm concrete content of work for payment of per diem for weekends and national holidays.
- In the case of CEO/President and Vice CEO, mutual checking should be made (only for requests)

29.5 Procedures

29.5.1 Procedure for Travel request, travel approval and advance payment

29.5.1.1 Travel request and approval

Travel request and approval is electronic and managed in OIST ERP system.

29.5.1.2 Travel advances

Travel Advance is electronic and managed in OIST ERP system.

29.5.1.3 Direct Payment of Travel Expenses

Direct payment of Travel expense is electronic and manages in OIST ERP system.

29.5.2 Procedures for travel expense reimbursement, per-diem and lodging allowance

Travel expense reimbursement, per-diem and lodging allowance are electronic and managed in OIST ERP system. See ERP manual/travel

Procedures for "outside duty" reimbursement are electronic and managed in OIST ERP system. See ERP manual/expense reimbursement

29.5.3 Request for Meeting Expense Reimbursement

Procedures for Meeting Expense Reimbursement are electronic and managed in OIST ERP system. See ERP manual/Meeting Expense

NOTE: When requesting an approval for the exceptional meeting expenses in advance, notify explicitly so and provide a sufficient justification that the requested expenses meet the standard set out by the rules in this chapter, in OIST ERP system. In addition to the normal approval process, an approval by the President is required.

29.5.4 Table of Amounts for Travel Expense Reimbursement

(Appendix & Table)

29.6 Forms

29.6.1 Travel request and reimbursement form

Travel request and Travel & Expense report are Included in OIST ERP system.

29.6.2 Missing receipt

Missing receipt form

29.6.3 Application for Creation of a New Honorarium Category

Application for Creation of a New Honorarium Category

29.7 Contacts

29.7.1 Policy Owner

Vice President for Financial Management

29.7.2 Other Contacts

Travel Expense Team

29.8 Definitions

Allowable expense	A necessary, reasonable, and appropriate expense incurred for the primary benefit of University business and therefore permitted to be reimbursed or directly charged based on the permission of the University or by the terms of federally or privately sponsored agreements.
Away from Home	For purposes of business expenses, "home" is defined as the person's regular place of business, not his/her personal residence. Travel expenses qualify as business expenses only if the traveler is away from home at a temporary work site.
Business travel	Travel for the purpose of conducting business for the sole benefit of the University.
Collision Damage Waiver/Liability Damage Waiver (CDW/LDW)	A type of insurance that provides protection for any damage that may occur to the vehicle you have rented. If renting a vehicle, make sure you have this coverage.
Domestic Travel	Travel within Japan
Employee	Employee is defined as someone who has been directly hired by the University. They can be either permanent or on fixed-term contracts. Part-time employees who have been hired directly by the University are also considered employees.
Extended Travel	Travel that exceeds 30 consecutive days.
Faculty	Defined in Chapter 30.2.2.1.2.
Foreign Travel	Travel outside Japan or travel from and to Japan
Honorarium	Payment to an individual in return for a seminar or guest lecture, service on an OIST committee etc, at the request of the University
Key administrative staff	Staff that report directly to the President
Lodging Allowance	Allowance for accommodation including breakfast

Meetings	Meetings or Ceremonies to promote University activities, goals, and mission.
Moving Expenses	Travel expenses associated with an employee's move to a new regular place of business.
Official Travel	Travel on approved university business between "home" (i.e., regular place of business) and another destination. Travel between one's personal residence and one's regular place of business is commuting, not official travel.
Original receipt	The original merchant receipt or invoice issued by the supplier or service provider to document and substantiate the business transaction. When the original receipt is not available or does not contain adequate information, a cancelled check, credit card receipt, supplier statement, or a paid notice will be accepted.
Outside Duty	Same-day travel within an 80-km radius.
Participating/preferred Travel Agencies <PTA>	Travel agencies at which you will receive the University's discounts or superior service for travel-related services, e.g., airfare, hotels, car rentals.
Per diem	Standard allowance for meals and miscellany expenses for travel.
Personal Expense	An expense for personal items such as clothing, luggage, toiletries, newspapers, magazines, movies, or other entertainment.
Proof of Payment	Documentation that reflects date, amount, and that a payment was made (cash register receipt, credit card receipt, a bank or credit card statement, a copy of a check, or a cancelled check).
Senior Level Executive	Defined in Chapter 30.2.2.1.1.
Senior staff	CEO/President, Vice CEO, Executive Vice President, Provost, Secretary General, Dean, Vice President, Faculty, Auditor
Sponsored Project	A signed award (grant, contract, or cooperative agreement) under which the university agrees to perform a certain scope of work for an external sponsor.
Sponsoring Agency	A governmental or private organization that provides funding for a sponsored project
Substantiation	Written documentation to support an incurred business expense that includes the original receipt, documentation of business purpose, time and place, names of persons in attendance, and appropriate expense report or voucher for the incurred cost as evidence that the expenses were incurred or paid.

Supervisor	Supervisor is the individual who evaluates the employee's performance, recommends salary adjustments, and is the hiring authority for the position.
Temporary Work Site	A work location away from an individual's regular work site. Travel expenses qualify as business expenses only if the traveler is "away from home" at a temporary work site. An assignment that is expected to last more than 12 months is classified as indefinite, not temporary.
Travel Advance	Payments made to or on behalf of a traveler prior to travel, and recorded in a receivable account in the university's accounting system.
Travel Expenses	For tax purposes, the ordinary, necessary, and reasonable expenses of traveling away from home to a temporary work site.

Appendix A Reimbursable Expenses

General Expenses (All Travel)
Expense Must be Required for University Business Trip
Transportation , *lodging and meal (1)*
Baggage charges a. Transportation charges for authorized excess baggage when carrying equipment necessary to complete official business b. Necessary charges for storage when such are a result from official business c. Charges for checking baggage d. Charges or tips at transportation terminals for handling property of the University and/or tips for services such as taxi, shuttle or courtesy transportation drivers.
Services of guides, interpreters, or drivers
Use of computers, printers, fax machines, and scanners when necessary to complete official business mission
Fees for conference/meeting rooms and equipment when necessary to complete official business mission
Charges for internet and other services when necessary to complete official business mission.
Lodging taxes
Laundry, cleaning, and pressing of clothing (To qualify for this expense, the traveler must incur a minimum of 4 consecutive nights on official University business.)
Energy surcharge and lodging fees when such fees are not optional. Example: Safe
Emergency purchases of materials or services (i.e., film, batteries, photocopying, etc.) when necessary to complete official business mission.
Sales tax

Special Expenses (Specific to Foreign Travel)
Expense Must be Required for University Business Trip
Visa fees
Foreign country exit fees
Costs of photographs for visas
Costs of birth, health, and identity certificates
Charges for inoculations necessary for foreign travel

(1) when not covered by per diem and lodging allowance

Other Fees

(1) Many travel agencies charge ticket processing fees in addition to the actual cost of travel arrangements. Processing fees will be reimbursed by the University.

(2) Many airlines, particularly low cost airlines, charge fees to check luggage, select an aisle/window seat, early check-in, etc. If the traveler deems these services necessary and has the budget to support the fees, these fees will be reimbursed by the University.

(3) Excess Baggage

Employees will be reimbursed for excess baggage charges in the following circumstances:

- When traveling for fourteen days or more.
- When traveling with heavy or bulk materials or equipment necessary for business
- Documentation must be included with the Travel Expense Report explaining the nature of the excess baggage charge.

Appendix BNon-Reimbursable Expenses

The following miscellaneous expenses will not be reimbursed.

- airline/car rental upgrades
- babysitting or childcare costs
- car repairs/routine maintenance or locksmith charges
- clothing, luggage, briefcases
- credit card delinquency fees/finance charges/annual fees
- duplicate insurance on rental vehicles (CDW-See Rental Car Insurance)
- expenses for travel companions or family
- expenses incurred during personal time not directly related with the business purpose.
- frequent-flyer miles
- health club facilities, saunas, massages
- helicopter services for airport transfers
- kennel fees and pet care for pets while on travel status
- loss/theft of cash
- loss/theft of personal property (lost baggage, etc.)

- magazines, books, newspapers, or movies
- non-compulsory health insurance coverage (annual fee)
- optional travel or baggage insurance
- parking or traffic violation tickets
- personal accident or property insurance
- personal entertainment/grooming/gifts/souvenirs

Caution: This list of non-reimbursable expenses is intended to be representative, not comprehensive.

Unallowable Air Travel Purchases/Expenses

(1) Airline Frequent Flyer Programs

(a) The University will not reimburse travelers for tickets purchased with frequent flyer miles.

(b) Frequent flyer memberships should not influence travelers to select a flight that is not the lowest priced flight available.

(c) Frequent flyer miles earned by any traveler during University business travel may be retained by the traveler for business use.

Employees are permitted to use personal airline miles, "points," or other for upgrades; however, the University will not reimburse employees for the cash value of these upgrades.

(2) Airport/Airline Club Memberships

(a) Dues for membership in any airport/airline club are not reimbursable.

Appendix CCost per Meeting

Attendee		Breakfast	Lunch	Dinner
Costs for Visitor (per person)		2,000 JPY	2,500 JPY	6,000 JPY
Maximum Costs for OIST members	One participant	2,000 JPY	2,500 JPY	6,000 JPY
	Two or more participants	4,000 JPY	5,000 JPY	12,000 JPY

Appendix D Approver and Consultant for Meeting Expenses for Exceptional Cases

Requester	Approver	Consultant
Financial Management Division	Secretary General	n/a
Research Unit / Office of the Provost / Research Resources & Finance Section / Academic Agreement Section / Core Facilities	VPF	Provost
in other cases	VPF	n/a