

Authority: Approved by the President

Chapter 29. Travel, Meetings and Related Expenses

29.1 Policy

OIST Graduate University appreciates the efforts of those who travel on University business. Travelers should be comfortable while traveling, understand all travel related policies and rules, and obtain reimbursement quickly. At the same time, it is necessary to keep business travel costs within reasonable limits and to follow consistent reimbursement 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 [\[link: 26.9\]](#) 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. It aims at providing

- Compliance with Japanese regulations.
- Policies, Rules, Procedures, and Definitions that simplify travel arrangements and enable the University to manage its planned annual travel budget within available resources.
- Clear and consistent understanding of policies, rules and procedures for meetings and travel.

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 than subsidies such as gifts or grants should follow the guidelines set forth by this policy unless the funding organization, donor or grantor imposes greater restrictions or on the opposite gives more discretion. Proper review of allowable expenses must be made by the Grants and research Collaborations or the Fundraising Office. [\[link:\]](#).

The University has appointed a preferred travel agency (PTA) to help minimize risks (financial loss, Duty of Care) and obtain good value for money spent. The PTAs [\[link: List of PTAs\]](#) is the only agent recommended by the University and should always be consulted before booking international air travel and other overseas services, except where the use of an alternative supplier is substantially cheaper, low risk and outweighs the other benefits of using the PTAs. The PTAs may incur fees depending on the services required and the method of booking, but overall, should deliver competitive fares and value for money.

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 [\[link: http://www.mofa.go.jp/index.html\]](http://www.mofa.go.jp/index.html).

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 portion of the trip at the lowest available fare. In some cases, the costs of a business trip 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 while on business travel must be clearly indicated in travel request, which should be approved by Supervisor in advance. For more details please see “Paid Leave During Business Travel for OIST Employees” of Travel Handbook [\[link:\]](#).

29.2.3.1 If a travel itinerary is created to accommodate personal travel, the traveler must pay the incremental cost of personal business compared with the same direct itinerary with only business purpose and document the costs incurred, separating personal expenses from University business expenses.

29.2.4 Expenses Incurred by Accompanying Spouse or Personal Guest

Generally, the expenses of a spouse, family, or other accompanying 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 are met:

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

29.2.4.2 This exception is *only available if*

- the Spouse or other accompanying guest is registered on the travel request,
- the business purpose for the spouse or other accompanying guest is stated, and
- the accompanying person's and business traveler's expenses are clearly identified and demonstrated on the Authorization for Payment.

29.2.4.3 Exceptions stipulated in Business Travel Support Program for The Child-Rearing Employees and Invited Guests [link: <https://groups.oist.jp/sites/default/files/imce/u100012/Business-travel-support-program-diversity%2020150401.pdf>] may be granted with the approval of the Vice President for Gender Equality and Human Resource Development for the program.

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 (job applicants, lecturers, volunteers, and other visitors, students etc.) when approved by travel approver(s) indicated in the table [link:]. Generally, non-employees traveling for the university are required to comply with this policy.

29.2.5.1 In 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

29.2.5.2 In case of guest lecturers at OIST workshops, please follow the guidelines [link:].

29.2.6 Recruitment

Units must authorize travel for prospective employees (and their families as authorized by the President (Chapter 29.2.4)[\[link: 29.2.4\]](#)). The recruitment process ends once the recruit accepts an offer.

29.2.7 Relocation

Reimbursement for relocation of newly recruited regular employees is authorized by hiring section and Human Resources Management Section. University purchasing policies require quotations from 2 moving companies. The University has negotiated preferred supplier agreements with moving. Preferably at least one of these suppliers and one other supplier should be included in the consultation.

Relocation expenses will be paid based on the actual incurred cost. The amount of relocation allowance for the new hire and dependents is equivalent of 11 days of per-diem and lodging except for domestic relocation on Campus or Rental Housing. For this case, 8 days of per-diem and lodging are paid. No relocation expenses and allowance are paid for relocation within Okinawa's main island.

Contact Human Resources Management Section about relocation rules.

29.2.8 Student Travel

To obtain more information, consult the Graduate School Handbook [\[link: 5\]](#).

29.2.9 Travel Insurance and Assistance

When purchasing international air ticket via PTAs on University business, travel insurance will be automatically covered. However, individuals purchasing international air tickets from a supplier other than PTAs are required to purchase his/her travel insurance by the means designated by the University.

29.3 Rules

29.3.1 Allowable Business Travel Expenses

Business travel expenses allowable for payment by the University are ordinary and necessary expenses of traveling away from employee's home for the purpose of conducting business for the sole benefit of the University (official or business travel). See Table [\[link: 26.9\]](#) for traveler categories, items of reimbursement, and amounts.

Expenses deemed as personal by the University are not reimbursed.

Air/Hotel Packages should be avoided unless purchased through the University's PTAs. Receipt requirements are found here (Chapter 29.3.13)[\[29.3.13.\]](#)

29.3.2 Air Transportation

Travelers should use the class of airline accommodations permitted in the Table[Link;26.9] or lower.

29.3.2.1 EXCEPTIONS

29.3.2.1.1. First class tickets are not permissible for University employees. See Travel Handbook [Link:] for the details. For other travelers they may be authorized under exceptional and duly justified circumstances with 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 lowest available commercial discount airfare or the defined standard (Table [Link:26.9]) airfare are unallowable. EXCEPTIONS: The lower cost accommodations are not required if they:

- (a) require circuitous routing,
- (b) require travel during unreasonable hours,
- (c) excessively prolong travel or greatly increase the duration of the flight,
- (d) result in increased costs that would offset transportation savings,
- or
- (e) be inadequate for the medical needs of the traveler.

29.3.2.2 Purchase Method.

Direct billing to the University through travel agencies 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 thorough the suppliers which are determined by the Financial Management Division.

Direct billing of airfare to the University by PTAs is recommended. This is also applied for all business travels including guest travels.

29.3.2.3 Insurance

Trip insurance, cancellation insurance: the cost for purchasing this insurance can be significant and should not be purchased on a regular basis for most University travel. The cancellation insurance is not an allowable business travel expense under this University's travel policy. If the traveler believes that there is a relatively high probability that the trip may be cancelled due to

circumstances beyond his/her control, it may be possible to obtain cancellation insurance at an additional fee.

29.3.2.4 Private Plane or Air Charter

Private aircraft and chartered flights are actively discouraged. Private aircraft or chartered flights may be justified by extenuating circumstances and require adequate insurance coverage and the prior written approval of the President.

29.3.2.5 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 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 airport and the business destination will be provided even for a travel that includes overnight stay, in order to simplify calculation for reimbursement. NOTE: Original receipts are required for reimbursement of taxi, shuttle, bus, or other ground transportation for fares. If a fare can be substantiated by other tools such as online trip organizer and bus company's website, no receipt is required.

Employees traveling to the same location should share ground transportation whenever possible.

Use of rental car is permitted, 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 travelers' situation and travel location. (Appendices & Table)[\[link: 26.9\]](#)

29.3.3.2 Rental Cars

When usage of rental car is more economical and convenient than other transportation, a traveler may rent a car.

- (1) Travelers should use standard compact sized vehicle that meets their needs.(see table) 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) [\[link: 26.9\]](#)

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 (mandatory insurance requirement) 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 group 1 & 2 (Appendices & Table) [link: 26.9)

29.3.3.5 University Vehicle

University Vehicle can be booked through University's facility booking system[link:].

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[link: 26.9] 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)

29.3.4.2 Guaranteed Reservations

Hotel reservations must always be guaranteed for late arrival. This procedure protects the traveler regardless of the arrival time at the hotel. If the traveler will

not be using a hotel room that has been guaranteed, the room must be canceled to avoid a penalty.

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. If all or part of such fees is considered as meal costs, such as reception expenses, the portion will not be reimbursed or paid from the University.

29.3.6 Telephone and Internet Usage

The university expects you to use the most economical or efficient means of accessing the Internet when you are traveling.

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 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 (<https://groups.oist.jp/ja/dfa/accounting-and-payment>). In case an exchange rate is not provided for the currency in which the expense occurred, please contact the Travel Expense Team of Accounting Section.

Example:

Date of travel	Month of exchange rate applicable
August 5 th 2013 to August 27 th 2013	July 2013
October 20 th 2013 to November 8 th 2013	September 2013 for expenses invoiced between October 20 th and October 31 st . October 2013 for expenses between November 1 st and November 8 th .

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, 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.

The University does not require prorating of per diem and lodging allowance on travel days: Per Diem and lodging allowance are paid undivided on the basis of the location and number of days.

Overnights flights on University business are included in the Per Diem calculation.

29.3.8.1 Adjustments to the Per Diem and lodging allowance

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

Stays Longer Than 30 Days

The lodging allowance is multiplied by 0.6.

The *Per Diem* is kept unchanged.

Note 1: When an individual's original estimated travel is for more than 30 days in one location, the reduced rate (0.6 x 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.

Note2: if there are any difficulties regarding this payment (such as in a case where the application of the provision of this paragraph is unreasonable, etc), the Vice President for Financial Management shall decide the appropriate amount on a case-by-case basis.

29.3.8.2 Exception to the Per Diem Amount

If a supervisor provides written justification that compliance with the per-diem and lodging allowance 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 set amount exceeded.

- Such exceptions must be approved before travel.

29.3.8.3 Actual Expenses and Per Diem

Travelers cannot use both actual expense and per diem methods for meals or hotel during the same trip. No exceptions.

29.3.8.3.1 Meal Related to Meetings. It is possible to take visitors out for meals or to invite guests during a business trip with the prior approval of the supervisor and the budget holder. The cost will be reimbursed up to a maximum amount per head. (Appendices & Table) [\[link: 26.9\]](#)

On such occasions, receipts for actual expenses may be submitted for reimbursement and half of per-diem will be paid on that day.

29.3.8.3.2 The Vice President for Financial Management can authorize higher amounts for special guests.

These approvals must be obtained in advance, otherwise the cost of meeting meals will not be reimbursed. All guests must be listed on the claim form and receipts must be attached to the form as proof of payment.

29.3.8.4 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 consists 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[\[link:19.3.2.1\]](#) 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 PRP29.3.9.2.

- 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 [Link: 26.9] 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, without exception, involving outside guests and the University Officers (CEO/President, Vice-CEO, members of the Board of Governors, or Auditors) 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. [\[link: Guidelines\]](#) 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 administrative section or research unit leader to apply by submitting an “Honorarium Request in Advance” through the ERP System and to receive approval from the pertinent budget holder [\[link: 27.3.2\]](#) and the Travel Expense Team of Accounting Section.

29.3.10.2 Amount of Honorarium

The honorarium amount may be determined by each budget holder [\[link: 27.3.2\]](#), subject to the guidelines specified in the appended Table 26.9 [\[link: 26.9\]](#). 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 29.6.4 [\[link: 29.6.4\]](#)) 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 of Accounting Section 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 of Accounting Section.

29.3.11 **Travel advances**

Requests for advances should be held to a minimum and are only available to University Staff.

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
- When the trip requires the use of travelers' checks

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
Name of Air Carrier
Flight Number
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. 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".

STOP-OVERS: Generally the University will only reimburse the cost of the airfare without a stop-over. To be a reimbursable travel expense, the traveler must provide passenger receipt indicating a stop-over during travel to the destination city and the traveler must explain the University related business reason for the stop-over.

If there is no business purpose of the University for a stop-over, prior approval by the traveling employee's supervisor is required for this stop-over.

At the time ticket with stop-over is purchased, a print out of the airfare without the stopover must also be printed and must accompany the request for reimbursement. The University will reimburse the least expensive airfare.

29.3.13.2 Car Rental fees may be reimbursed upon presentation of an original receipt.

The acceptable car rental receipt is an itemized receipt provided by a place that is in the business of renting vehicles.

29.3.13.3 Receipts for Purchases:

Additional charges for books, publications, CDs, tapes, etc. from conferences or workshops are reimbursable with an original receipt. In such a case, "expense reimbursement" must be submitted along with other expenses that might have occurred in the month.

29.3.13.4 Parking Receipts:

Parking charges in garage or hotel 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 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 of Accounting Section. 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 **Certified Approver(s)**

When reviewing the travel request, the certified approver(s) must verify the following based on travel request form and attached evidence (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 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 ERP System

29.5.1.1 Travel request and approval

Travel request and approval is electronic and managed in OIST ERP system.
See ERP manual/travel

29.5.1.2 Travel advances

Travel Advance is electronic and managed in OIST ERP system. See ERP
manual/travel

29.5.1.3 Direct Payment of Travel Expenses

Direct payment of Travel expense is electronic and manages in OIST ERP
system. See ERP manual/travel

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 [\[link: 29.3.9.3\]](#) 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) [\[link: 26.9\]](#)

29.6 Forms

29.6.1 Travel request and reimbursement form Included in OIST ERP system.

29.6.2 Missing receipt

Missing receipt [link; http://finance.oist.jp/en/dl_index.html]

29.6.3 A new traveler registration

A new traveler registration [link; http://finance.oist.jp/en/dl_index.html]

29.6.4 Application for Creation of a New Honorarium Category [link:]

29.7 Contacts

29.7.1 Policy Owner

Vice President for Financial Management

29.7.2 Other Contacts

Travel Expense Team of Accounting Section

29.8 Definitions

Accountable Plan

A plan under which an employer reimburses an employee for expenses and is not required to report the reimbursement as taxable income to the employee. The employee must document business purpose, substantiate expenses, and return any amount in excess of substantiated expenses to the employer.

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.

Appropriate Business Expense

An ordinary and reasonable charge for goods or services that fosters or supports the ongoing missions of the university.

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.
Daily Standard Allowance (DSA)	<i>See Per Diem</i>
Direct Deposit	A payment method in which the University directly deposits a payment into an employee's bank account. This method is available for travel payments only if the individual is an employee of the University and has elected direct deposit for his or her payroll check.
Domestic Travel	Travel within Japan
Extended Travel	Travel that exceeds 30 consecutive days.
Foreign National	An individual who is not a citizen of Japan
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 professional counsel, a seminar or guest lecture, service on an OIST committee etc, at the request of the University
Incidentals Expenses	Minor expenses included in the <i>per diem</i> rate for "meals and incidentals" (M & I).
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.
Miscellaneous Expenses	Expenses for ground transportation (e.g., taxis, airport shuttle services, public transportation) and other various non-personal expenses. Miscellaneous expenses include tips, mailing expenses, etc.
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.
Ordinary, Necessary, and Reasonable Expense	An expense is ordinary if it is normal and customary. An expense is necessary if it is appropriate and helpful to the business. An expense is reasonable if a prudent person would incur the expense in similar circumstances.
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	Business travel within the area of 80 km that does not require lodging

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.
<i>Per diem</i>	Standard allowance for meals and miscellany expenses for travel with at least one of overnight stays (same as Daily standard allowance - DSA).
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).
Receipt	A written acknowledgement that something has been received; some receipts do not include key information required by accountable plan rules such as date, amount, description of good or service, etc.
Senior Level Executive	Defined in Chapter 30.2.2.1.1.
Senior staff	CEO/President, Vice CEO, Executive Vice President, Dean, Vice President, Faculty, Auditor
Signature Authority	The authority to make a payment from a unit operating account.
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.
Sufficient Documentary Evidence	Information and documentation that, when taken as a whole, substantiates the expense and business purpose under the accountable plan rules. Sufficient documentation should include who, what, when, where, why, and how much.
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.
Transaction Authority	The authority to commit the university to receive or expend resources.
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 , <i>lodging and meal(1)</i>	
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	
Services of typists, data processors, or stenographers	
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	
Official telephone calls/service, such as faxes, telegrams, Internet etc.	
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	
Passport and/or visa fees	
Foreign country exit fees	
Costs of photographs for passports and visas	
Costs of birth, health, and identity certificates.....TBD	
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 with heavy or bulk materials or equipment necessary for business
 - When traveling for more than fourteen days.
 - Documentation must be included with the Travel Expense Report explaining the nature of the excess baggage charge.

Appendix B Non-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 [\[link 29.2.4\]](#)
- 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 C Cost 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 expense

Requester	Approver	Consultant
Financial Management Division	VPAC	n/a
Research Unit / RSD	VPF	DOR
in other cases	VPF	n/a