



# Travel Expense Handbook

Approved by Vice President for Financial Management  
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## Table of Contents

<b>1</b>	<b>Purpose of Travel Expense Handbook.....</b>	<b>3</b>
<b>2</b>	<b>Overview of Travel and Travel Expense Reimbursement Procedures.....</b>	<b>3</b>
<b>3</b>	<b>Confirming the Business Purpose and Arranging the Itinerary.....</b>	<b>3</b>
3.1	Confirming the Business Purpose.....	3
3.2	Arranging the Itinerary .....	3
<b>4</b>	<b>Standards for the Payment of Travel Expenses .....</b>	<b>4</b>
4.1	Per Diem and Lodging Allowance (Common) .....	4
4.2	Per Diem.....	5
4.3	Lodging Allowance.....	6
4.4	Airfare.....	6
4.5	Ground Transportation Expenses.....	7
4.6	Water Transportation Expenses.....	9
4.7	Miscellaneous Travel Expenses .....	9
4.8	Change and Cancellation of Travel.....	9
<b>5</b>	<b>List of Required Documents .....</b>	<b>10</b>
<b>6</b>	<b>Miscellaneous .....</b>	<b>10</b>
6.1	Combination with Personal Travel .....	10
6.2	Prohibition of Proxy Payment.....	12
6.3	Outside Duty.....	12
6.4	Special Circumstances .....	12
	<b>Appendix Table 1: Car Allowance List .....</b>	<b>13</b>
	<b>Appendix Table 2: The price list for the International air ticket</b>	

## 1 Purpose of Travel Expense Handbook

This Handbook defines details of travel expenses based on PRP 29.

## 2 Overview of Travel and Travel Expense Reimbursement Procedures

The following gives an overview of the travel and travel expense reimbursement procedures. Refer to section 6.3 for details on outside duty (single day travel within 80 km).

Step		PIC	System processing	Notes
Confirm business and itinerary		Traveler and supervisor		
Travel Request	Application	Traveler or his/her proxy	X	
	Approve	Travel Expense Team	X	
	Approve	Budget holder	X	
	Approve	Traveler's supervisor	X	Skipped if the budget holder is the traveler's supervisor.
Travel Arrangements		Traveler or his/her proxy		
(Travel expense reimbursement, advance payment)		Traveler or his/her proxy	X	See PRP29.3.11 for eligibility.
Travel		Traveler		
Travel expense reimbursement	Application	Traveler or his/her proxy	X	
	Approve	Budget holder	X	Applicable if exceeding the amount requested.
	Approve changes to the itinerary or business destination	Traveler's supervisor		Required if any changes. Sign or stamp the form (Travel & Expense Report)
	Travel report and travel expense claim	Traveler		Sign or stamp the form (Travel & Expense Report)
	Submit documents	Traveler or his/her proxy		
	Review and approve travel expense claim	Travel Expense Team	X	
	Payment approval	Accounting Section	X	
	Payment	From OIST to Traveler		

## 3 Confirming the Business Purpose and Arranging the Itinerary

### 3.1 Confirming the Business Purpose

Confirm the business purpose before making the travel request.

- For conferences, training, events, etc. -> Confirm the date, time, and location
- For meetings, collaboration research, etc. -> Confirm the names of meeting participants or collaborators, and the date, time, and location

### 3.2 Arranging the Itinerary

#### 3.2.1 Point of origin and final return for travel

In principle, the point of origin and final return for travel should be the workplace or home of the traveler.

#### 3.2.2 Day before or after the business

In principle, the traveler should arrive immediately before the business and return quickly after the business has finished. For an international travel (outside Japan), the traveler is allowed to arrive the business destination on **two days** before the business and to depart the day after. For a domestic travel, the traveler is allowed to arrive the business destination on the day before, if the travel otherwise requires him/her to leave home early in the morning (roughly 7am), and also allowed to depart the day after, if the travel otherwise requires him/her to arrive home late at night (roughly 8pm).

Note that travelers who live on Okinawa main island will not get reimbursed for lodging on the island before or after the business, in principle.

3.2.3 Refer to section 6.1 for details on combination with personal travel.

## 4 Standards for the Payment of Travel Expenses

The following table shows an overview of the reimbursable travel expenses based on PRP29.

	Domestic (in Japan)	International (outside Japan)
<b>Per diem Lodging allowance</b>	<ul style="list-style-type: none"> <li>Amount varies depending on traveler group (refer to PRP26.9)</li> <li>Examples of cases where declaration and adjustment are needed               <ul style="list-style-type: none"> <li>Provision of meals: Half per diem</li> <li>Staying with friends/relatives: No lodging allowance</li> <li>Financial assistance with travel expenses from another institution: Duplicate payment not allowed</li> </ul> </li> </ul>	
<b>Transportation expenses</b>	<ul style="list-style-type: none"> <li>Simple round trip fares to/from business destination</li> <li>Conditions apply to reimbursement of express and bullet trains. Receipt required for bullet trains (<i>Shinkansen</i>).</li> <li>Taxi fares are generally not reimbursable (exceptions may apply to travel in Okinawa and other special circumstances)</li> </ul>	<ul style="list-style-type: none"> <li>All business related segments are reimbursable</li> <li>Priority given to public transport fares</li> <li>Although taxi fares can be reimbursed, they should be used if no other economical means of transport are available.</li> </ul>
<b>Miscellaneous travel expenses</b>	—	<ul style="list-style-type: none"> <li>Visa application fees for other countries, etc.</li> </ul>
<b>Non-Travel Expenses</b>	Conference and training registration fees are not treated as part of the travel expenses. They should be treated as Purchase Order, Immediate Payment or Reimbursement. Note that costs for banquets, receptions, and meals/beverages are not reimbursable.	

### 4.1 Per Diem and Lodging Allowance (Common)

Per diem and lodging allowance are paid based on a fixed rate method; the traveler will be reimbursed at fixed rates based on standard cost of living. Therefore, even if the actual expenses incurred slightly exceed the fixed allowance rate, adjustment will not be made upon reimbursement.

Refer to the following table for conditions of reimbursement of per diem and lodging allowance.

Condition	Per diem	Lodging allowance
Travel day	Yes	Yes
Business day	Yes	Yes
Weekend during travel period (with business activity)	Yes	Yes
Weekend during travel period (no business activity) <b>and/or waiting day</b>	No	Yes
Lunch and/or dinner provided at the business destination	50%	Yes

Overnight flight or sleeps overnight in a vehicle or on a ship	Yes	No
Outside duty	No	-
Arriving at the business destination earlier than necessary	No	No
Departing the business destination later than necessary	No	-
Personal travel before or after business	No	No
Long term travel exceeding 30 days (PRP29.3.8) (Exception may apply to a travel with multiple destinations.)	Yes	60%

## 4.2 Per Diem

Refer to PRP26.9 for the per diem rates.

In principle, the per diem rate is determined by the location where lodging is obtained for that night.

When the traveler travels between different locations in one day and there is no lodging location, such as overnight flight day and the last day of the travel, either the departure or arrival location can be used to determine the per diem rate.

### 4.2.1 Lunch and/or dinner provided at the business destination

If lunch and/or dinner is provided at the business destination, one half the per diem rate is allowed. Make sure to declare, since it would be considered as a fraudulent claim if the traveler claims the full amount for the day with meal(s) provided.

### 4.2.2 Per Diem for Guest Travelers

As described in PRP29.3.10.5, per diem will not be provided for honorarium recipients. Refer to the table below for an overview of guest travel expenses and their taxation.

		Purpose of Visit	
		Lectures, Seminars, Committee, etc. (An honorarium is paid for the services provided)	Research collaboration and job candidate interviews (No honorarium is paid)
Travel Expenses	Transportation	Reimbursable Tax-exempt (reimbursement of the actual and reasonable costs)	Reimbursable Tax-exempt (reimbursement of the actual and reasonable costs)
	Lodging	In principle, direct bill or reimburse the actual costs within the fixed allowance. Tax-exempt	In principle, direct bill or reimburse the actual costs within the fixed allowance. Tax-exempt
	Per Diem	In principle, not paid. *	Reimbursable Tax-exempt (Not remuneration for the services provided. This allowance is in lieu of paying their actual meal and incidental expenses.)

\*If taxable per diem is provided, tax will be withheld from transportation and lodging as well, due to the restriction in the finance system (HEART). Per diem is not paid in order for the University to reimburse the actual costs of transportation and lodging.

However, per diem can be paid in addition to an honorarium to;

- BOG or BOC members
- Guest travelers who visit OIST based on a service contract in which OIST agrees to pay per diem in addition to an honorarium
- Guest travelers who visit OIST obviously for a purpose other than provision of a service (For example; A research collaborator visits OIST for a month to do experiments with OIST researchers. Taking advantage of such opportunity, OIST could request him/her to give a seminar. In this case, an honorarium could be provided for the seminar, in addition to the per diem which he/she receives

as a collaborator.)

If in doubt whether per diem can be paid or not, please consult Travel Expense Team.

### 4.3 Lodging Allowance

Refer to PRP26.9 for the lodging allowance rates.

#### 4.3.1 Staying with friends/relatives

When staying with friends or relatives, lodging allowance is not allowed. Make sure to declare, since it would be considered as a fraudulent claim if the traveler claims lodging allowance for the night he/she stays with friends/relatives.

#### 4.3.2 Lodging allowance exceptions (related to PRP29.3.8.2 and 29.3.8.3)

In principle as described in Section 4.1, even if the actual lodging cost exceeds the fixed allowance rate, the amount will not be adjusted. However, **in accordance with PRP29.3.8.2 or PRP29.3.8.2.1**, adjustments may be approved for special circumstances, for example when the conference organizer requires participants to stay at a designated hotel and the cost is too large for the traveler to bear. **Regarding a request for an exception in accordance with PRP29.3.8.2, refer to the sample (<https://groups.oist.jp/ja/dfa/download-forms>). To make an exception request in accordance with PRP29.3.8.2.1, apply with the form (<https://groups.oist.jp/ja/dfa/download-forms>).** Note that when an exception is approved, the actual lodging expense will be reimbursed based on receipts for the entire period of travel in accordance with PRP29.3.8.3.

#### 4.3.3 Lodging allowance exceptions (hotels in Onna village for guest travelers)

For hotels in Onna village, the University-approved price lists are available. When based on these lists, payment of lodging cost exceeding the fixed rates is allowed. The lists will be published annually upon completion of approval process. (<https://groups.oist.jp/ja/node/2236/>)

### 4.4 Airfare

#### 4.4.1 Class of service

The allowable classes of service are defined in PRP26.9.

As stipulated in PRP29.3.2.1.1, the use of first class is prohibited. In principle, first class here refers to the highest class, on 3-class international flights, categorized as first class by the University's preferred travel agency. The following seats do not fit the above definition and are treated as equivalent to business class.

- "Business First" class on United Airlines
- Classes higher than economy on domestic routes in Japan (ANA Premium, JAL Class J, JAL First, etc.)
- The higher class on 2-class short and medium length international flights, etc.

#### 4.4.2 Flight upgrades

Upgrades of class of service are allowed in the following cases. Please provide explanations in the Travel & Expense Report. (PRP29.3.2.1.2)

- Airfare difference is borne by the traveler (including use of mileage)
- Upgrades with airline's free promotion or by request of the airline

- For Group3 travelers, economy is allowable for domestic routes in Japan (PRP26.9). However, business is allowed when automatically upgraded due to connection to a business class international flight.

#### 4.4.3 Open jaw

An open jaw refers to a travel where the departure and arrival airports are different. Although in principle the University allows simple round trip flights from/to the traveler’s workplace/home, an open jaw itinerary may be deemed necessary for some occasions, such as in a case of inviting a prominent researcher who is scheduled to visit other institutions before and/or after OIST. In such a case, payment can be made by either method of the followings.

	(Example 1) A guest traveler from Tokyo will go to Osaka for his/her next business after the business at OIST.	(Example 2) A guest traveler from the UK will go to the USA for his/her next business after the business at OIST.
<Payment method 1> Payment for the 2 segments immediately before and immediately after OIST	(Segment 1) Tokyo > Okinawa (Segment 2) Okinawa > Osaka Note, that inviter should check whether the next host institution is able to pay for segment 2, if this check is reasonable and appropriate.	(Segment 1) London > Okinawa (Segment 2) Okinawa > San Francisco Note, that inviter should check whether the next host institution is able to pay for segment 2, if this check is reasonable and appropriate.
<Payment method 2> Payment up to simple round trip cost from/to workplace/home	Payment up to the airfare amount of simple round trip Tokyo <-> Okinawa	Payment up to the airfare amount of simple round trip London <-> Okinawa

#### 4.4.4 Stopovers

A stopover refers to staying for 24 hours or more at a **reasonable** transfer point on the way to a destination. OIST does not pay for additional cost incurred due to stopovers. Make sure to obtain **additional travel expense in comparison** if any, which should be borne by the traveler.

#### 4.4.5 Arrangement for the international air flight

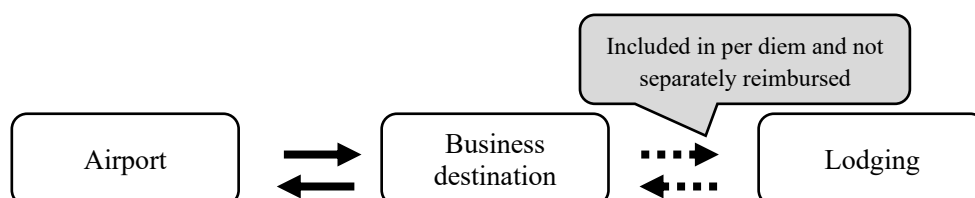
When an international air ticket is to be purchased within the price range adopted separately by the University on the price list for the international air ticket (Appendix Table 2), in spite of the PTAs arrangement and comparison rules specified in PRP29.2, comparison with the ticket arranged through the PTAs shall not be necessary.

### 4.5 Ground Transportation Expenses

#### 4.5.1 Standards for reimbursement of ground transportation expenses in Japan

##### 4.5.1.1 Simple round trip

As described in PRP29.3.3, in principle, the simple round trip fares between the destination airport and the business destination will be reimbursed. Expenses between the business destination and lodgings are considered to be included in per diem and will not be separately reimbursed.



- Staying with friends/relatives  
When staying with friends/relatives, lodging allowance is not allowed (See Section 4.3.1). Instead, the transportation expenses between the business destination and the lodging location may be reimbursed up to the amount of the lodging allowance.
- Travel in Okinawa  
In Okinawa, public transportation has not been fully developed. Therefore, the transportation expenses between the business destination and the lodging location may be reimbursed.

#### 4.5.1.2 Bullet/express train class of service

The following table helps you to determine the allowable classes in bullet/express trains defined in PRP26.9.

PRP26.9 II.2 Train, Bus, Boat "Class of service"	Bullet/express train seating class
1 <sup>st</sup> class	Green car
2 <sup>nd</sup> class	Reserved seat
Lowest class offering reserved seats	Non-reserved/reserved seat

#### 4.5.1.3 Conditions of reimbursement for bullet/express train fares

In principle as defined in PRP26.9, special express fares for bullet/express trains are allowable if the segment is 100 km or more. If less than 100 km, reimbursement of special express fares is allowed if;

- Express train to the airport (Haruka, Narita Express, Keisei Skyliner, Meitetsu  $\mu$ -Sky, etc.)
- The use of bullet/express train is necessary in order to arrive at the business location in time, or
- There is any other business necessity approved by the budget holder

#### 4.5.1.4 **Express** bus (in Okinawa)

The **express** bus is recommended for travel between Naha airport and OIST.

#### 4.5.2 Taxi

As defined in PRP29.3.3.4, taxi fares are reimbursable when the traveler travels in an area with limited access to public transportation.

- In Okinawa, taxi fares are allowed given that the public transportation has not been fully developed. However, the traveler is expected to use more economical means of transportation such as bus whenever possible. Particularly for travel in Naha city, taxi fares might not be reimbursed.
- In Japan prefectures except Okinawa, taxi fares are generally not reimbursable. Exceptions may be approved for special circumstances, for example when public transportation is not available or when the traveler needs to transport large research equipment. To claim taxi fare reimbursement, provide explanations in the Travel & Expense Report.
- In a foreign country, taxi fares can be reimbursed, on the premise that, unlike Japan, public transportation is not fully developed or use of other transportation systems may cause safety problems due to poor public safety. Please use, however, economical transportation as much as



possible.

#### 4.5.3 Rental cars

Rental car expenses are allowed in places with public transportation not fully developed, or when a rental car is more economical and convenient than other transportation, **or when the security situation at the business place is bad and the safety of travelers may be hindered**, (See PRP 29.3.3.2), for example when no public transportation is available at the business location. Note that the upper limits for reimbursement are defined in PRP26.9.

#### 4.5.4 Car allowance

The car allowance covers fuel expenses and vehicle maintenance (including insurance). Reimbursement is made according to Appendix Table 1: Car allowance table.

### 4.6 Water Transportation Expenses

The following table helps you to determine the allowable classes in water transport defined in PRP26.9.

PRP26.9 II.2 Train, Bus, Boat "Class of service"	Class of water transport
1 <sup>st</sup> class	Highest fare
2 <sup>nd</sup> class	Fare one rank higher than "Lowest class offering reserved seats" (Example) For Ogasawara - Tokyo, First and Special First
Lowest class offering reserved seats	The cheapest fare among the classes where your own personal space is secured (reserved) in advance (Example) For Ogasawara - Tokyo, 2nd or Special 2nd

### 4.7 Miscellaneous Travel Expenses

Reimbursable miscellaneous travel expenses are defined in Appendix Table A of PRP29. The following table helps you to understand allowability of expenses.

Expense description	Notes
Passport	In principle, passport application and renewal fees are not reimbursable.
Visa-related fees	When a visa is required for the business travel, related expenses are reimbursable. This includes the visa application fee, application proxy fee, photo cost, fees for issuing required certificates, etc.
Highway tolls (including Okinawa express way fees)	Reimbursable based on receipts. (Copy of toll rate table is not accepted.)
Parking fees	Reimbursable based on receipts.
Urgent purchase of goods and services during travel	Expenses related to the travel business (for example, printing expenses for meeting documents, etc.) which are a small amount (generally less than 10,000 yen) are reimbursable. Otherwise, they should be treated as non-travel Reimbursement.
Vaccinations	Submit the Ministry of Foreign Affairs ( <a href="http://www.mofa.go.jp/mofaj/toko/medi/index.html">http://www.mofa.go.jp/mofaj/toko/medi/index.html</a> ) or WHO ( <a href="http://www.who.int/ith/links/national_links/en/">http://www.who.int/ith/links/national_links/en/</a> ) travel information as justification. If these cannot be obtained, supervisor approval is required.
Overseas travel insurance fees	The insurance is not reimbursable, when the leave is taken more than the days specified in this handbook 6.1. (This applies to all travelers including guest travelers, despite the description in the bracket of this handbook 6.1.
Conference and training registration fees	Conference and training registration fees should be treated as Purchase Order, Immediate Payment or Reimbursement.

### 4.8 Change and Cancellation of Travel

If the travel plan is changed/canceled due to personal reasons, related fees will not be paid by the University.

Such expenses are allowable if change/cancellation was due to:

- University business, for example unexpected extension of business duration
- Natural disasters or government instability (Proof, such as a copy of news report, required)
- Unexpected traffic accident or illness (Proof, such as doctor's note, may be required)

If travel plan is changed/canceled due to any reason other than the above, consult Travel Expense Team.

Make sure to first contact vendors to make changes/cancellations and request refunds when applicable. The University will reimburse for the non-refundable portion after the refund request procedures. For hotel cancellation, the University will reimburse the actual amount based on receipts up to the lodging allowance rate.

When the airline cancelled or delayed the flight, check if there is compensation from the airline before claiming reimbursement to the University

## 5 List of Required Documents

The documents required for travel expense reimbursement are listed below. (Note that these are not applicable for direct billing)

Type		Required document
Ground and water transportation expenses	Public transport (excluding bullet train)	Copy of fare information that justifies the claimed amount <b>*For an express bus in Okinawa (ex. Naha Airport &lt;&gt;Ishikawa IC), if the reimbursement is made with the price in DFM site, there is no need to submit any documents.</b>
	Bullet train	Proof of payment (receipt, credit card statement, etc.)
	Taxi, rental car, etc.	Proof of payment (receipt, credit card statement, etc.)
Airfare (if paid by traveler)		Proof of payment (receipt, credit card statement, etc.) Itinerary Boarding pass or proof of boarding (if there is no boarding pass when using an e-ticket, provide the "passenger guide" issued at the security check.)
Miscellaneous travel expenses		Proof of payment (receipt, credit card statement, etc.)

(Note) For evidence documents written in a language other than Japanese or English, provide a translation.

## 6 Miscellaneous

### 6.1 Combination with Personal Travel

OIST traveler may take leave during, before, or after business travel within the following rules, with the prior approval by his/her supervisor, if his/her taking leave does not interfere with the business. (Following (1)-(3) do not apply to guest travelers. In case of guest lecturers at OIST workshops, please follow [the guidelines](#).)

Primary purpose of travel must be official OIST business. In compliance with the advisory by VPAC (Jan. 2016), the traveler must submit a travel report when either (1.1) or (3) below applies.

The full text of the advisory and the travel report format: <https://groups.oist.jp/acd/compliance>

(1) When the number of business days is 30 days or less, traveler may take leave up to 3 days per travel.

(1.1) However, for travels that occur partially or entirely in the holiday season (23rd Dec. to 3rd Jan.), the number of leave days must not exceed 3 days per travel, and the total number of

days of leave and holiday must not exceed the number of days of business.

- (2) When the number of business days is more than 30 days, the total number of leave and holiday can be up to, but not more than, half of the number of business days.
- (3) **When a traveler wishes to visit his/her family (relative within the second-degree of kinship)**, he/she may take a leave exceeding the 3 days permitted in (1) above, with the total number of leave and holiday not exceeding the number of business travel days. However, such leave can be taken up to twice per fiscal year (April-March).

For international travels, round trip transportation cost must be compared with the cost of the business only itinerary (PRP29.2.3.1), and the payment can be made only up to the range of the cost for the business travel itinerary.

OIST does not provide any transportation expenses, per diem, or lodging allowance related to such leave. When the number of days for leave, or total number of leave and holidays exceeds the above described limit, in principle, OIST shall cover up to half the transportation cost of the business travel,.

#### Definitions:

**Business days:** Days with approved business activity and days for traveling necessary for the activity. Days with no business activities are not included.

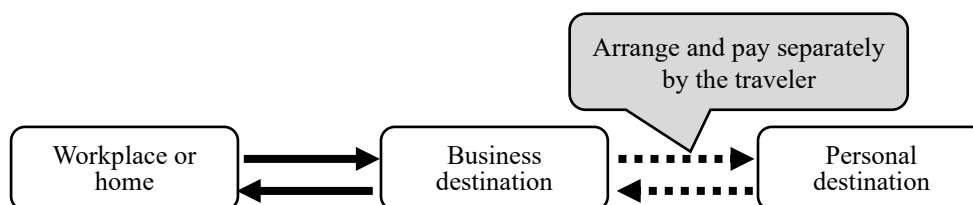
**Holiday:** OIST holiday (Saturday, Sunday, and Japanese National Holiday) and compensatory leave for holiday work during the business travel.

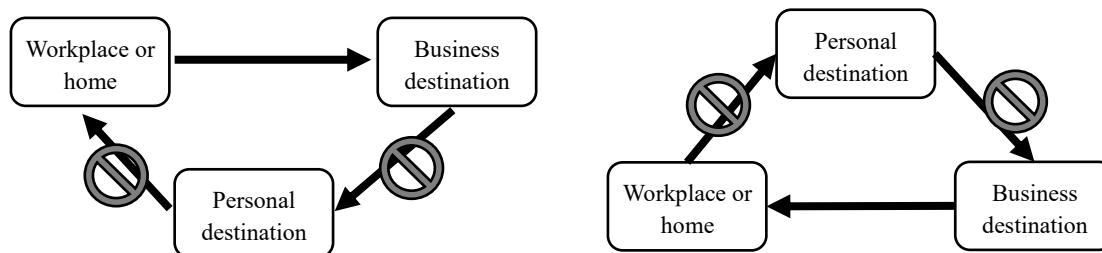
**Leave:** Paid leave and summer leave (not including holiday).

#### 6.1.1 Route modification for combining personal travel and business travel

In principle, any route modification for combining the traveler's personal travel with the business travel is not allowed due to difficulty of clarifying the amount related to the expense for the personal stay. Accordingly, travelers should separately arrange the transportation between the business destination and the personal destination and pay for the segments between the business travel destination and their personal destination. After their personal time, the traveler shall return to the business destination, and then continue with their normal route of travel and return to their workplace or home.

For special circumstances where it is difficult for the traveler to comply with the above rules, consult Travel Expense Team in advance. For guest travelers with significant importance for OIST such as prominent researcher, refer to "4.4.3 Open jaw" of this handbook.





### 6.2 Prohibition of Proxy Payment

In principle, the traveler should pay for his/her own expenses and then claim reimbursement. Make sure not to have someone else to pay for your travel expenses, as the University may not authorize reimbursement to a proxy claimant.

### 6.3 Outside Duty

Outside duty refers to same-day travel within an 80-km radius (regardless of domestic or international). Per diem is not allowed. Transportation expenses are reimbursable. Refer to the following table for the overview of required procedures.

OIST officers and staff	Guest travelers
Travel request not needed. Handled as Reimbursement. In the case of payment by invoice, treated as Purchase Order or Immediate Payment. Per diems are not paid.	Apply the travel request and treat as guest traveler travel expenses. Per diems are not paid.

### 6.4 Special Circumstances

In special circumstances, where exception to this Handbook is deemed essential, consult Travel Expense Team, Accounting Section.

## Appendix Table 1: Car Allowance List

## Campus, IRP, SH

From/To	To/From	km	Yen
那覇空港 Naha AP	Campus	49	980
SH		3	60
IRP		20	400
琉球大学 Ryukyu Univ		37	740
県庁 Prefectural Office		44	880
恩納村役場 Onna Office		6	120

From/To	To/From	km	Yen
IRP	SH	22	440
那覇空港 Naha AP	SH	48	960
那覇空港 Naha AP	IRP	29	580
琉球大学 Ryukyu Univ	IRP	17	340

## Each city/town - Naha AP

From/To	To/From	km	Yen
恩納村 Onna	那覇空港 Naha AP	49	980
名護市 Nago		75	1,500
金武町 Kin		55	1,100
宜野座村 Ginoza		61	1,220
うるま市 Uruma		40	800
沖縄市 Okinawa		32	640
読谷村 Yomitan		31	620
嘉手納町 Kadena		27	540
浦添市 Urasoe		12	240
北中城村 Kitanaka		25	500
北谷町 Chatan		21	420

From/To	To/From	km	Yen
宜野湾市 Ginowan	那覇空港 Naha AP	20	400
中城村 Nakagusuku		22	440
西原町 Nishihara		17	340
与那原町 Yonabaru		14	280
那覇市 Naha		8	160
南風原町 Haeburu		11	220
豊見城市 Tomishiro		6	120
糸満市 Itoman		11	220
八重瀬町 Yaese		19	380
南城市 Nanjo		19	380

## Each city/town - Campus

From/To	To/From	km	Yen
国頭村 Kunigami	キャンパス Campus	58	1,160
東村 Higashi		50	1,000
大宜味村 Ogimi		47	940
本部町 Motobu		43	860
今帰仁 Nakijin		41	820
恩納村 Onna		6	120
名護市 Nago		29	580
金武町 Kin		14	280
宜野座村 Ginoza		20	400
うるま市 Uruma		14	280
沖縄市 Okinawa		18	360

From/To	To/From	km	Yen
読谷村 Yomitan	キャンパス Campus	13	260
嘉手納町 Kadena		16	320
北中城村 Kitanaka		29	580
北谷町 Chatan		23	460
宜野湾市 Ginowan		28	560
中城村 Nakagusuku		31	620
浦添市 Urasoe		32	640
西原町 Nishihara		36	720
与那原町 Yonabaru		40	800
那覇市 Naha		44	880
南風原町 Haeburu		41	820

For segments not shown in this table, 20 yen per kilometer will be reimbursed based on proof of travel distance, such as a copy of online route search results.

**Appendix Table 2: The price list for the international air ticket**

<b>Business</b>			
Area		Yen	
Taiwan	60,000	Europe	600,000
Korea	80,000	Oceania	450,000
China	120,000	Middle East	720,000
Asia	240,000	Latin America and the Caribbean	920,000
Africa	800,000	North America	650,000

<b>Economy</b>			
Area		Yen	
Taiwan	30,000	Europe	180,000
Korea	50,000	Oceania	180,000
China	60,000	Middle East	200,000
Asia	80,000	Latin America and the Caribbean	220,000
Africa	190,000	North America	160,000

The price listed in this list is a substitute price for a simple round-trip air ticket (round-trip fare) between Okinawa and each region.

#### Regional division for the international air ticket

Asia	Excluding Japan, Korea, China and Taiwan. Asia (excluding Azerbaijan, Armenia, Ukraine, Uzbekistan, Kazakhstan, Kyrgyzstan, Georgia, Tajikistan, Turkmenistan, Belarus, Moldova, Russia and the regions specified in the preceding item), Indonesia, East Timor, Philippines and Borneo and their surroundings Island
Africa	The African continent, Madagascar, Mascareny Islands and Seychelles Islands and their surrounding islands (except Azores, Madira and Canary Islands)
Europe	Continental Europe (including Azerbaijan, Armenia, Ukraine, Uzbekistan, Kazakhstan, Kyrgyzstan, Georgia, Tajikistan, Turkmenistan, Belarus, Moldova and Russia, excluding Turkey), Greenland, Iceland, Ireland, Malta and Cyprus and their surroundings Islands (including Azores, Madira and Canary Islands)
Oceania	Australian continent and New Zealand and their surrounding islands and islands in the Polynesian, Micronesian and Melanesian waters (except Hawaiian Islands and Guam)
Middle East	Arabian Peninsula, Afghanistan, Israel, Iraq, Iran, Kuwait, Jordan, Syria, Turkey and Lebanon and their surrounding islands
Latin America and the Caribbean	Sub-Mexico North America, South America, West Indies and Easter and surrounding islands
North America	North American continent (excluding regions south of Mexico), Bermuda and Guam and surrounding islands (excluding West Indies)