

**Rules for payment of travel expenses etc.**  
**related to the work of the Japanese Microscopic Dental Association**  
(enacted on April 1, 2013) (Revised December 1, 2013)

(Purpose)

Article 1.

This rule is based on the Japanese Microscopic Dental Association meeting (hereinafter referred to as "the Society"). Based on the rules, it aims to establish standards relating to travel and other expenses for officials who travel, domestically and abroad, for the work of the Society. The rules for appropriate expenditures will contribute to the smooth operation of business.

(Type of travel expenses)

Article 2.

Types of travel-related expenses include transportation expenses, accommodation expenses, participation fee, lunch costs and dinner costs.

(Calculation of travel-related expenses)

Article 3.

Travel expenses are calculated based normal route and travel methods. Provided, however, that this shall not apply in cases where it is difficult to travel by ordinary routes and methods due to business necessity or natural disaster or other unavoidable circumstances. Calculation by a normal route is as follows.

(1) Transportation expenses:

If the work place is close to the venue for the conference etc., and the round-trip fare does not exceed 2,000 yen, it will be 2,000 yen for the suburban transportation expenses. Transportation expenses when the round trip fare exceeds 2,000 yen shall be the sum of the round trip cost to the round trip fare between the main closest station (or airport) of the work place and the nearest station (or airport) of the business trip destination.

Passenger Expenses: Regardless of the busy or quiet season, regular round-trip discount fares (applicable districts: Hokkaido, Shikoku, Kyushu, Okinawa) + nearby transportation expenses

Shinkansen, JR, and private railway line: Regardless of the busy or quiet season, the normal round-trip express fare + round trip designated seat fee + nearby transportation fee (The Tokaido Shinkansen uses the fee of Nozomi, if a discount fare for the round trip is available, use the discount fare.)

(2) Accommodation Expenses: In principle, if it seems impossible to return home or go home late at night from a conference ending after 6 pm, accommodation allowance is made with the permission of the director of treasurer, and it will be uniformly 10,000 yen. However, when exceeding this limit, the actual expenses will be paid up to 15,000 yen. With regard to overseas travel in foreign countries, we will take into consideration the circumstances of the country.

(3) Participation fee: When traveling on official business, the Society will pay the exact expenses incurred.

(4) Lunch Fee: In principle the lunch allowance is around 2,000 yen

(5) Dinner Fee: In the case a conference terminates after 6 pm, we will pay about 2,000 yen.

Article 4: In the event that doubts arise about this rule or if it does not meet the actual

circumstances, reimbursement decisions shall be decided by the director of treasurer.

(Amendment)

Article 5.

The revision or abolishment of these regulations shall be approved by the Board of Directors after consultation with the permanent board by the Board of Trustee's Director.

Supplementary Provisions

1. This rule will take effect on December 1, 2014.