

# Document 6

## SUPPLIMENTALY RULES

### **1. The basic Rules and Procedures of Accounting**

Ever since XGP Forum has been established including the former entity by the name of PHS MoU Group in 1996, the basic Rules and Procedures of accounting are followed and based on the Rules and Procedures of ARIB, Association of Radio Industries and Businesses which XGP Forum and ARIB has reached to the agreement to support all of accounting services between ARIB and XGP Forum.

Any expenditure shall be based on the concept of only spending the minimum necessity and severely controlled by the annual budget, together with ARIB Expenditure Approval System, especially in case the management approval in advance is required known as RINGI when the amount exceeds the certain limit specified by ARIB Expenditure Rules. All of expenditures are also checked in detail by annual auditing procedure.

### **2. The limit of Trip expenditure to be covered**

In case a WG Chairperson is elected from non-signatory Member Company, or standalone consultant, and such person is unable to justify covering the trip expenses, it shall be compensated by XGP Forum with the exact amount according to XGP Forum Rules and Procedures of Accounting. This allows only for WG Chairperson, and the rest of titles are not applied for this Rule, unless any WG Chairperson resigns and such position is taken over by non-signatory company, or standalone consultant, or it is approved by Steering Committee Meeting.